CONCEALMENT OF OCCUPATIONAL FRAUD

Most frauds involve not only the fraudulent act, but also intentional efforts to conceal the misdeed to avoid detection. Depending on the scheme type and the access the perpetrator has, these concealment efforts can take many forms. As shown in Figure 10, the most common concealment method in the frauds in our study was creating fraudulent physical documents (39%), followed by altering physical documents (33%). Creating or altering electronic documents or files were also involved in more than a quarter (28%) of the cases. Only 11% of the frauds in our study did not involve any concealment.

FIG. 10 How do occupational fraudsters conceal their schemes?

