

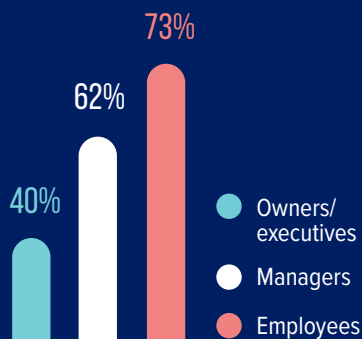
RESPONSE TO FRAUD

Outcomes in fraud cases vary based on the role of the perpetrator, the scheme carried out, the losses incurred, and how the organization responds.

INTERNAL PUNISHMENT

Owners/executives are **LEAST LIKELY** to be punished for fraud

Termination for fraud



Received no punishment



Made a criminal referral
AND filed a civil suit



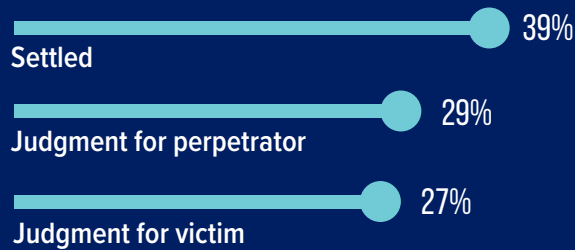
Did not make a criminal
referral or file a civil suit



CIVIL LITIGATION

29% of cases resulted in **CIVIL LITIGATION**

MEDIAN LOSS in these cases: **\$300,000**

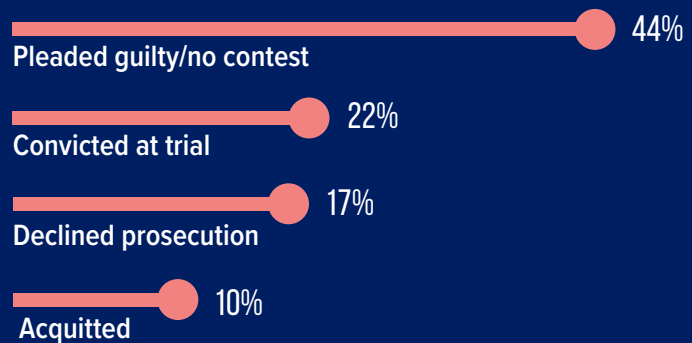


MEDIAN LOSS for those
THAT DECLINED to file civil suits **\$70,000**

CRIMINAL REFERRALS

58% of cases resulted in **CRIMINAL REFERRAL**

MEDIAN LOSS in these cases: **\$200,000**



66% "SUCCESS RATE" of criminal referrals
(perpetrator pleaded guilty + convicted)

LEAST likely to be referred to law enforcement
EXPENSE REIMBURSEMENT • NONCASH • BILLING/CORRUPTION

MEDIAN LOSS for those
THAT DECLINED to refer **\$50,000**