

OCCUPATIONAL FRAUD in the HEALTH CARE INDUSTRY



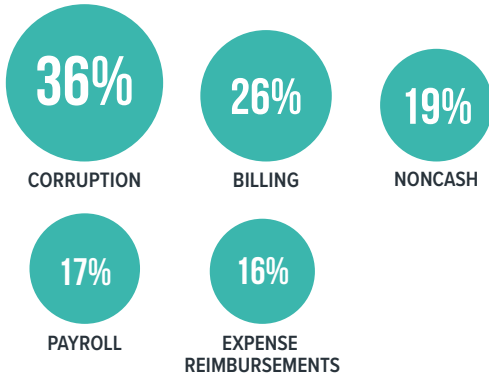
The ACFE's 2018 *Report to the Nations* included **158 cases** of occupational fraud in the **health care industry**



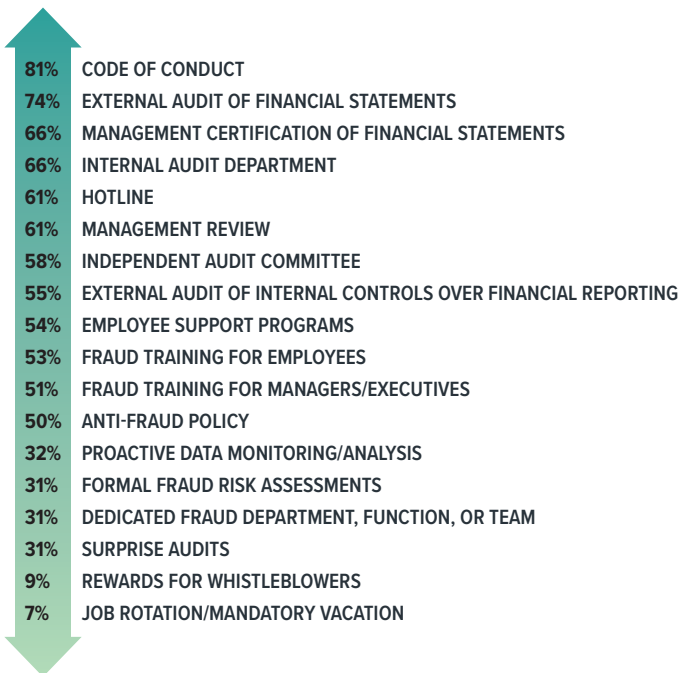
Median duration of a fraud scheme



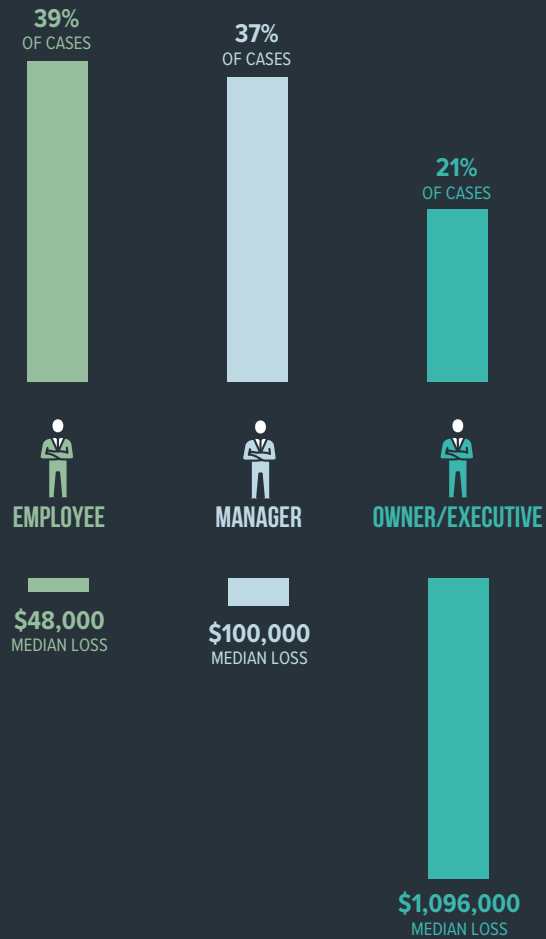
MOST COMMON SCHEMES



MOST COMMON ANTI-FRAUD CONTROLS



How does the perpetrator's level of authority relate to occupational fraud?



WHERE DID PERPETRATORS WORK WITHIN THEIR ORGANIZATIONS?

These were the three most common departments:



Accounting
20% OF CASES



Operations
14% OF CASES



Administrative support
12% OF CASES

MOST COMMON BEHAVIORAL RED FLAGS EXHIBITED BY PERPETRATORS



Living beyond means
40% OF CASES



Financial difficulties
32% OF CASES

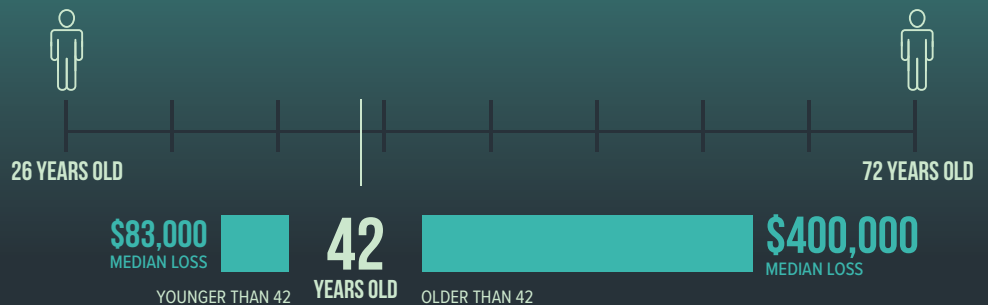


Unusually close association with vendor/customer
21% OF CASES

Median age for all fraudsters in the industry was

42

LOSSES CAUSED BY FRAUDSTERS ABOVE THE MEDIAN AGE WERE MUCH LARGER THAN LOSSES CAUSED BY THOSE BELOW THE MEDIAN:



Data from the ACFE's 2018 *Report to the Nations*. Download the full report and other resources at [ACFE.com/RTTN](https://www.acfe.com/RTTN).

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