

ACFE Question	Survey Questions	Question Type	SAS Variable	SAS Coding
Q2	The gross loss (a) of the largest occupational fraud case investigated within the last two years	Dollar	Q2N	Natural Log (b)
Q6	The perpetrator(a) misappropriated cash or other assets from the victim organization	Yes/No	Q6SAS	Yes=1 / No=0
Q7	The approximate total dollar value of all the assets that were misappropriated.	Dollar	Q7N	Natural Log (b)
Q8	The perpetrator misappropriated cash from the victim organization. (a)	Yes/No	Q8SAS	Yes=1 / No=0
Q9	The approximate dollar amount of cash that was misappropriated.	Dollar	Q9N	Natural Log (b)
Q10	The perpetrator misappropriated cash receipts (a).	Yes/No	Q10SAS	Yes=1 / No=0
Q10A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q10aN	Natural Log (b)
Q11	The perpetrator(a) misappropriated cash receipts before they were recorded on the victim organization's books	Yes/No	Q11SAS	Yes=1 / No=0
Q11A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q11aN	Natural Log (b)
Q12	The perpetrator(a) misappropriated cash receipts after they were recorded on the victim organization's books.	Yes/No	Q12SAS	Yes=1 / No=0
Q12A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q12aN	Natural Log (b)
Q13	The perpetrator(a) misappropriated cash disbursements (a).	Yes/No	Q13SAS	Yes=1 / No=0
Q13A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q13aN	Natural Log (b)
Q14	Billing fraud - the perpetrator(a) submitted/processed fraudulent invoices or purchased personal items with company credit cards or charge accounts.	Yes/No	Q14SAS	Yes=1 / No=0
Q14A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q14aN	Natural Log (b)
Q15	Payroll fraud - the perpetrator(a) falsified payroll information or caused non-employees to be added to the payroll.	Yes/No	Q15SAS	Yes=1 / No=0
Q15A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q15aN	Natural Log (b)
Q16	Check tampering - the perpetrator(a) wrote/alterd/forged fraudulent or unauthorized checks drawn on the victim organization's bank accounts.	Yes/No	Q16SAS	Yes=1 / No=0
Q16A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q16aN	Natural Log (b)
Q17	Expense reimbursement fraud - the perpetrator(a) claimed reimbursement for fictitious or inflated expense account items.	Yes/No	Q17SAS	Yes=1 / No=0
Q17A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q17aN	Natural Log (b)
Q18	Fraudulent cash register disbursements - the perpetrator(a) processed fraudulent void or refund transactions on a cash register/till.	Yes/No	Q18SAS	Yes=1 / No=0
Q18A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q18aN	Natural Log (b)
Q19	The perpetrator(a) misappropriated cash on hand (a).	Yes/No	Q19SAS	Yes=1 / No=0
Q19A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q19aN	Natural Log (b)
Q20	The perpetrator(a) misappropriated non-cash assets that belonged to the company.	Yes/No	Q20SAS	Yes=1 / No=0
Q21	The approximate dollar value of the non-cash assets that were misappropriated.	Dollar	Q21N	Natural Log (b)
Q22	The perpetrator(a) misappropriated physical, non-cash assets (a).	Yes/No	Q22SAS	Yes=1 / No=0
Q22A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q22aN	Natural Log (b)
Q23	The perpetrator(a) misappropriated securities/non-cash investments (a).	Yes/No	Q23SAS	Yes=1 / No=0
Q23A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q23aN	Natural Log (b)
Q24	The perpetrator(a) misappropriated proprietary information (a).	Yes/No	Q24SAS	Yes=1 / No=0
Q24A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q24aN	Natural Log (b)
Q25	The perpetrator(a) misappropriated other types of non-cash assets.	Yes/No	Q25SAS	Yes=1 / No=0
Q25A	The specific amount in whole numbers, in U.S. dollars.	Dollar	Q25A	Natural Log (b)
Corruption	Yes, if the answer to Q26, Q27, Q28 or q29 is "yes"	Yes/No	CorptSAS	Yes=1 / No=0
Q26	The perpetrator(a) accepted or paid a bribe (a) to facilitate a fraud.	Yes/No	Q26SAS	Yes=1 / No=0
Q27	The perpetrator(a) accepted or paid an unreported gift (a).	Yes/No	Q27SAS	Yes=1 / No=0
Q28	The perpetrator(a) extorted payments or other benefits from a third party.	Yes/No	Q28SAS	Yes=1 / No=0
Q29	The perpetrator(a) made a non-arm's-length transaction on behalf of the victim organization when the perpetrator(a) had a hidden economic or personal interest in another party to the transaction (a).	Yes/No	Q29SAS	Yes=1 / No=0
Q30	The total dollar loss caused by the perpetrator's participation in all of the corrupt practices listed above.	Dollar	Q30N	Natural Log (b)
Q31	The scheme involved fraudulent manipulation of the financial statements in order to make the organization appear more or less profitable than it really was.	Yes/No	Q31SAS	Yes=1 / No=0
Q32	The financial statements were falsified to make the organization appear less profitable or more profitable.	Choice	Q32	

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	Choice - More Profitable		Q32SASMP	Yes=1 / No=0
	Choice - Less Profitable		Q32SASLP	Yes=1 / No=0
Q33	The financial statements were misstated by the following amount.	Dollar	Q33N	Natural Log (b)
Q35	Reporting fictitious or overstated revenues (a)	Yes/No	Q35	Yes=1 / No=0
Q36	Concealing or understating liabilities or expenses (a)	Yes/No	Q36	Yes=1 / No=0
Q37	Recording revenue or expenses in the wrong period (a)	Yes/No	Q37	Yes=1 / No=0
Q38	Improperly valuing assets (a)	Yes/No	Q38	Yes=1 / No=0
Q39	Failing to disclose significant information (a)	Yes/No	Q39	Yes=1 / No=0
Q40	Other	Yes/No	Q40	Yes=1 / No=0
Q41	The amount of time in months that the scheme had been ongoing before it was initially discovered.	Time	Q41	
Q42	The fraud was first discovered by the following (choose one)			
	Tip or complaint		Q42SASTP	Yes=1 / No=0
	Internal audit		Q42SASIA	Yes=1 / No=0
	External audit		Q42SASEA	Yes=1 / No=0
	Internal Control		Q42SASIC	Yes=1 / No=0
	Notification by law enforcement		Q42SASNF	Yes=1 / No=0
	By accident		Q42SASAC	Yes=1 / No=0
	Confession of fraudster		Q42SASCF	Yes=1 / No=0
	Don't know			
	Other		Q42SASOT	Yes=1 / No=0
	Note: The 2009 and 2011 ACFE Survey asked for more detail than in ACFE database. In Q42, the following were categorized as "internal controls, including management review:" account reconciliation, examination of documents, IT controls, management review and surveillance and employee monitoring. In Q42Alt, the responses are provided as given by the CFE			
	Note: The early year, ACFE Survey allowed Multiple Responses. The multiple responses are noted in Q42.			
	MS-Internal controls			
	MS-Internal audit			
	MS-External audit			
	MS-Tip			
	MS-Notification by law enf.			
	MS-Accident			
	MS-Don't know			
	The MS responses are provided in separate columns for researcher consideration.			
Q43	The tip or complaint was submitted through a hotline or some other formal reporting mechanism.	Yes/No	Q43	Yes=1 / No=0
Q44	The following was the source of the tip or complaint (choose one)	Choice	not coded	
Q44A	An employee		not coded	
Q44B	A customer		not coded	
Q44C	A vendor		not coded	
Q44D	A competitor		not coded	
Q44E	A shareholder or company owner		not coded	
Q44F	An anonymous or unknown source		not coded	
Q44G	Other		not coded	
Q45	The following best describes the victim organization (choose one)	Choice		
	Government agency		Q45SASGv	Yes=1 / No=0
	Publicly traded company		Q45SASPb	Yes=1 / No=0
	Privately held company		Q45SASPr	Yes=1 / No=0

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	Not-for-profit organization		Q45SASNP	Yes=1 / No=0
	Other		Q45SASOt	Yes=1 / No=0
Q46	The number of employees that worked for the victim organization at the time the fraud occurred	Number	Q46	
Q47	The victim organization's approximate gross annual revenue (a) in U.S. dollars at the time the fraud occurred	Dollar	Q47N	Natural Log
Q48	The number of years that the victim organization had been in business at the time the fraud occurred.	Time	48	
Q49	The following best describes the victim organization's industry (choose one)	Choice		
	Agriculture, forestry, fishing, and hunting		Q49SASAg	Yes=1 / No=0
	Arts, entertainment, and recreation		Q49SASAt	Yes=1 / No=0
	Banking/financial services		Q49SASBk	Yes=1 / No=0
	Communications/publishing		Q49SASCm	Yes=1 / No=0
	Construction		Q49SASCn	Yes=1 / No=0
	Education		Q49SASEd	Yes=1 / No=0
	Government and public administration		Q49SASGv	Yes=1 / No=0
	Healthcare		Q49SASHc	Yes=1 / No=0
	Insurance		Q49SASIn	Yes=1 / No=0
	Manufacturing		Q49SASMa	Yes=1 / No=0
	Mining		Q49SASMi	Yes=1 / No=0
	Oil and gas		Q49SASOG	Yes=1 / No=0
	Real estate		Q49SASRE	Yes=1 / No=0
	Religious, charitable, or social services		Q49SASRC	Yes=1 / No=0
	Retail		Q49SASRt	Yes=1 / No=0
	Services—professional		Q49SASSr	Yes=1 / No=0
	Services—other (coded with services Professional)			
	Technology		Q49SASTc	Yes=1 / No=0
	Telecommunications		Q49SASTI	Yes=1 / No=0
	Transportation and warehousing		Q49SASTW	Yes=1 / No=0
	Utilities		Q49SASUt	Yes=1 / No=0
	Wholesale trade		Q49SASWT	Yes=1 / No=0
	Other		Q49SASOt	Yes=1 / No=0
Q50Ctry	The fraud occurred in the following country	Choice		
Q50Regn	The fraud occurred in the following region	Choice		
	Note: In the 2014 RTTN, the regions were adjusted to reflect the following:			
	US		Q50US	Yes=1 / No=0
	Canada		Q50Can	Yes=1 / No=0
	Latin America and Caribbean		Q50LAC	Yes=1 / No=0
	East Asia and Pacific		Q50EAP	Yes=1 / No=0
	Eastern Europe and Central Asia		Q50EECA	Yes=1 / No=0
	Western Europe		Q50WE	Yes=1 / No=0
	Middle East and North Africa		Q50MENA	Yes=1 / No=0
	Southern Asia		Q50SA	Yes=1 / No=0
	Sub-Saharan Africa		Q50SSA	Yes=1 / No=0
	Note: In the column labeled "country," for those countries with fewer than three responses, the region was substituted for country.			
	Note the RTTNs for 2010, 2012 and 2014 include the country data as well. The countr data is NOT coded.			
Q50USnUS	The fraud occurred in the United States or in another country	Choice		
	United States		Q50USnUS	US=1
	Another country			Non US=0
Q51	The victim organization had the following anti-fraud controls in use at the time of the fraud (c)	Yes/No		

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Q51A	A fraud hotline or other anonymous reporting mechanism	Yes/No	Q51ASAS	Yes=1 / No=0
Q51B	An internal audit or fraud examination department	Yes/No	Q51BSAS	Yes=1 / No=0
Q51C	Surprise audits performed on a frequent basis	Yes/No	Q51CSAS	Yes=1 / No=0
Q51D	Independent audits of the organization's financial statements (a)	Yes/No	Q51DSAS	Yes=1 / No=0
Q51E	Independent audits of the organization's internal controls over financial reporting	Yes/No	Q51ESAS	Yes=1 / No=0
Q51F	Regular management review (a)	Yes/No	Q51FSAS	Yes=1 / No=0
Q51G	Mandatory rotation of job duties or mandatory vacations	Yes/No	Q51GSAS	Yes=1 / No=0
Q51H	Rewards for whistleblowers	Yes/No	Q51HSAS	Yes=1 / No=0
Q51I	A fraud awareness or ethics training program for employees	Yes/No	Q51ISAS	Yes=1 / No=0
Q51J	A fraud awareness or ethics training program for managers/executives and	Yes/No	Q51JSAS	Yes=1 / No=0
Q51K	A formal anti-fraud or fraud prevention policy	Yes/No	Q51KSAS	Yes=1 / No=0
Q51L	A formal code of conduct	Yes/No	Q51LSAS	Yes=1 / No=0
Q51M	An independent audit committee	Yes/No	Q51MSAS	Yes=1 / No=0
Q51N	Management certification of the organization's financial statements	Yes/No	Q51NSAS	Yes=1 / No=0
Q51O	Employee support programs (a)	Yes/No	Q51OSAS	Yes=1 / No=0
Q53	The victim organization conducted a background check on the perpetrator prior to the investigation of this fraud (a).		Q53SAS	Yes=1 / No=0
	Yes			
	No			
	Don't know			
Q54	The victim organization conducted the following types of background checks on the perpetrator prior to the investigation of this fraud (Choose all that apply)	Choice	not coded	
Q54A	Criminal background check		not coded	
Q54B	Employment history background check		not coded	
Q54C	Credit check		not coded	
Q54D	Other		not coded	
Q55	Did the background check(a) conducted on the perpetrator prior to the investigation of this fraud reveal any previous or existing red flags about the perpetrator (a)?			
Q56	According to the CFE the following was the most important contributing factor that allowed this fraud to occur. (Choose one)	Choice		
	Lack of internal controls (a)		Q56SASIC	Yes=1 / No=0
	Override of existing internal controls		Q56SASOV	Yes=1 / No=0
	Poor tone at the top (a)		Q56SASTn	Yes=1 / No=0
	Lack of management review (a)		Q56SASMR	Yes=1 / No=0
	Lack of employee fraud education		Q56SASFEE	Yes=1 / No=0
	Lack of competent personnel in oversight roles		Q56SASCP	Yes=1 / No=0
	Lack of independent checks/audits		Q56SASAU	Yes=1 / No=0
	Lack of reporting mechanism (a)		Q56SASRM	Yes=1 / No=0
	Lack of clear lines of authority		Q56SASLA	Yes=1 / No=0
	Other		Q56SASOt	Yes=1 / No=0
Q57	The victim organization altered its existing internal controls or enacted new controls in response to the discovery of this fraud.	Yes/No	Q57SAS	Yes=1 / No=0
	Yes			
	No			
	Don't know			
Q58	The victim organization implemented or modified the following controls in response to the discovery of this fraud.(Choose all that apply)	Choice		
Q58A	Increased segregation of duties		Q58ASAS	Yes=1 / No=0
Q58B	A fraud awareness or ethics training program for employees		Q58BSAS	Yes=1 / No=0
Q58C	A fraud awareness or ethics training program for managers/executives		Q58CSAS	Yes=1 / No=0

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Q58D	A formal anti-fraud or fraud prevention policy		Q58DSAS	Yes=1 / No=0
Q58E	A formal code of conduct		Q58ESAS	Yes=1 / No=0
Q58F	An independent audit committee		Q58FSAS	Yes=1 / No=0
Q58G	Management certification of the financial statements		Q58GSAS	Yes=1 / No=0
Q58H	Employee support programs (a)		Q58HSAS	Yes=1 / No=0
Q58I	A fraud hotline or other anonymous reporting mechanism		Q58ISAS	Yes=1 / No=0
Q58J	An internal audit or fraud examination department		Q58JSAS	Yes=1 / No=0
Q58K	Surprise audits performed on a frequent basis		Q58KSAS	Yes=1 / No=0
Q58L	Independent audits of the organization's financial statements (a)		Q58LSAS	Yes=1 / No=0
Q58M	Independent audits of the organization's internal controls over financial reporting		Q58MSAS	Yes=1 / No=0
Q58N	Management review (a)		Q58NSAS	Yes=1 / No=0
Q58O	Mandatory rotation of job duties or mandatory vacations		Q58OSAS	Yes=1 / No=0
Q58P	Rewards for whistleblowers		Q58PSAS	Yes=1 / No=0
Q58Q	Other		Q58QSAS	Yes=1 / No=0
Q59	The amount of perpetrators involved in the fraud scheme	Number		
Q60	The age of the principal perpetrator	Age		
Q61	The principal perpetrator worked for the victim organization (Choose one)	Choice		
	Less than one year		Q61SASL1	Yes=1 / No=0
	1-5 years		Q61SAS15	Yes=1 / No=0
	Less than 6 years		Q61SAS05	Yes=1 / No=0
	6-10 years		Q61SAS61	Yes=1 / No=0
	More than 10 years		Q61SAS10	Yes=1 / No=0
	More than 6 years		Q61SAS6p	Yes=1 / No=0
Q62	The following best describes the principal perpetrator's position within the victim organization (Choose one)	Choice		
	Employee		Q62SASEm	Yes=1 / No=0
	Manager/supervisor		Q62SASMG	Yes=1 / No=0
	Owner/executive/officer/director		Q62SASOW	Yes=1 / No=0
	Other		Q62SASOt	Yes=1 / No=0
	Owner/executive/officer/director or Manager/supervisor		Q62SASOM	Yes=1 / No=0
Q63	The following best describes the department in which the principal perpetrator worked (Choose one)	Choice		
	Executive/upper management		Q63SASEx	Yes=1 / No=0
	Board of directors		Q63SASBd	Yes=1 / No=0
	Accounting		Q63SASAc	Yes=1 / No=0
	Sales		Q63SASSI	Yes=1 / No=0
	Operations (a)		Q63SASOp	Yes=1 / No=0
	Legal		Q63SASLg	Yes=1 / No=0
	Finance		Q63SASFn	Yes=1 / No=0
	Human Resources		Q63SASHR	Yes=1 / No=0
	Information technology		Q63SASIT	Yes=1 / No=0
	Internal audit		Q63SASIA	Yes=1 / No=0
	Marketing		Q63SASMk	Yes=1 / No=0
	Purchasing/procurement		Q63SASPu	Yes=1 / No=0
	Customer service/relations		Q63SASCS	Yes=1 / No=0
	Warehousing, inventory, shipping		Q63SASWh	Yes=1 / No=0
	Research and development		Q63SASRD	Yes=1 / No=0
	Other		Q63SASOt	Yes=1 / No=0
	Manufacturing and production		Q63SASMa	Yes=1 / No=0
Q64	The principal perpetrator's approximate annual income: (Choose one)	Choice		

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	Less than US\$50,000		Q64SL50	Yes=1 / No=0
	US\$50,000 - 99,999		Q64S501	Yes=1 / No=0
	US\$100,000 - 149,999		Q64S1150	Yes=1 / No=0
	US\$150,000 - 199,999		Q64S1502	Yes=1 / No=0
	US\$200,000 - 499,999		Q64S2500	Yes=1 / No=0
	US\$500,000 or more		Q64S500K	Yes=1 / No=0
	Don't know			
Q65	The principal perpetrator's gender (Choose one)	Choice		
	Male		Q65SASMI	Yes=1 / No=0
	Female		Q65SASFm	Yes=1 / No=0
Q66	The principal perpetrator's education level (Choose one)	Choice		
	High school graduate or less		Q66SASHS	Yes=1 / No=0
	Some college		Q66SASSC	Yes=1 / No=0
	College degree		Q66SASCo	Yes=1 / No=0
	Postgraduate degree		Q66SASPG	Yes=1 / No=0
	Other		Q66SASOt	Yes=1 / No=0
	Don't know			
Q67	According to the CFE the perpetrator displayed the following behavioral warning signs before the scheme was detected (Choose all that apply)	Choice		
Q67A	Addiction problems (a)		Q67ASAS	Yes=1 / No=0
Q67B	Financial difficulties or high personal debt		Q67BSAS	Yes=1 / No=0
Q67C	Living beyond his/her means		Q67CSAS	Yes=1 / No=0
Q67D	Recent divorce or family problems		Q67DSAS	Yes=1 / No=0
Q67E	Past legal problems (a)		Q67ESAS	Yes=1 / No=0
Q67F	Unusual irritability, suspiciousness, or defensiveness		Q67FSAS	Yes=1 / No=0
Q67G	Frequent complaints about inadequate pay		Q67GSAS	Yes=1 / No=0
Q67H	Frequent complaints about lack of authority or having been passed over for promotion		Q67HSAS	Yes=1 / No=0
Q67I	Unusually close association with vendor/customer		Q67ISAS	Yes=1 / No=0
Q67J	Excessive family or peer pressure for success		Q67JSAS	Yes=1 / No=0
Q67K	Excessive pressure to perform within the organization		Q67KSAS	Yes=1 / No=0
Q67L	Excessive control issues regarding job; unwillingness to share duties or accept oversight		Q67LSAS	Yes=1 / No=0
Q67M	Instability in life circumstances (a)		Q67MSAS	Yes=1 / No=0
Q67N	Refusal or reluctance to take vacations from job		Q67NSAS	Yes=1 / No=0
Q67O	General "wheeler-dealer" attitude (a)		Q67OSAS	Yes=1 / No=0
Q67P	History of other employment-related problems (a)		Q67PSAS	Yes=1 / No=0
Q68	To the best of your knowledge, did the perpetrator experience any of the following situations immediately preceding or during the time of the fraud?			
Q68A	Cut in pay		Q68ASAS	Yes=1 / No=0
Q68B	Involuntary cut in hours		Q68BSAS	Yes=1 / No=0
Q68C	Cut in benefits		Q68CSAS	Yes=1 / No=0
Q68D	Demotion		Q68DSAS	Yes=1 / No=0
Q68E	Poor performance evaluations		Q68ESAS	Yes=1 / No=0
Q68F	Fear of job loss due to downsizing/restructuring		Q68FSAS	Yes=1 / No=0
Q68G	Actual job loss due to downsizing/restructuring		Q68GSAS	Yes=1 / No=0
Q68H	None of the above		Q68HSAS	Yes=1 / No=0
Q69	According to the CFE the principal perpetrator had been charged with or convicted of a fraud-related offense prior to committing the scheme. (Choose all that apply)	Choice		
Q69A	Perpetrator had previously been convicted		Q69ASAS	Yes=1 / No=0

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Q69B	Perpetrator had previously been charged but not convicted		Q69BSAS	Yes=1 / No=0
Q69C	Perpetrator had never been charged or convicted		Q69CSAS	Yes=1 / No=0
Q69D	Don't know			
Q69E	Other		Q69ESAS	Yes=1 / No=0
Q70	According to the CFE the principal perpetrator had been punished or terminated by any employer for a fraud-related offense prior to committing the scheme. (Choose all that apply)	Choice		
Q70A	Perpetrator had previously been punished		Q70ASAS	Yes=1 / No=0
Q70B	Perpetrator had previously been terminated		Q70BSAS	Yes=1 / No=0
Q70C	Perpetrator had never been punished or terminated		Q70CSAS	Yes=1 / No=0
Q70D	Don't know			
Q70E	Other		Q70ESAS	Yes=1 / No=0
Q74	The following action was taken by the victim against the principal perpetrator when the fraud was discovered. (Choose all that apply)	Choice		
Q74A	Termination		Q74ASAS	Yes=1 / No=0
Q74B	Permitted or required the individual to resign		Q74BSAS	Yes=1 / No=0
Q74C	Probation/suspension		Q74CSAS	Yes=1 / No=0
Q74D	Restitution agreement		Q74DSAS	Yes=1 / No=0
Q74E	No punishment		Q74ESAS	Yes=1 / No=0
Q74F	Perpetrator had resigned before fraud was discovered or action was taken		Q74FSAS	Yes=1 / No=0
Q74G	Don't know			
Q74H	Other		Q74HSAS	Yes=1 / No=0
Q75	The case was referred to law enforcement authorities	Choice	Q75SAS	Yes=1 / No=0
	Yes			
	No			
	Don't know			
Q76	The following were the results once the case was referred to the law enforcement authorities	Choice		
	Perpetrator pleaded guilty or no contest		Q74SASPG	Yes=1 / No=0
	Perpetrator was convicted at trial		Q74SASPC	Yes=1 / No=0
	Perpetrator was acquitted		Q74SASPA	Yes=1 / No=0
	Government declined to prosecute		Q74SASPD	Yes=1 / No=0
	Case is pending		Q74SASPC	Yes=1 / No=0
	Don't know			
	Other		Q74SASOt	Yes=1 / No=0
Q77	The victim decided not to refer the case to law enforcement authorities because of the following reasons. (Choose all that apply)	Choice		
Q77A	Lack of evidence		Q77ASAS	Yes=1 / No=0
Q77B	Victim opted for civil lawsuit instead		Q77BSAS	Yes=1 / No=0
Q77C	Perpetrator could not be located		Q77CSAS	Yes=1 / No=0
Q77D	Fear of bad publicity		Q77DSAS	Yes=1 / No=0
Q77E	Too costly		Q77ESAS	Yes=1 / No=0
Q77F	Internal discipline considered sufficient		Q77FSAS	Yes=1 / No=0
Q77G	Private settlement reached		Q77GSAS	Yes=1 / No=0
Q77H	Don't know			
Q77I	Other		Q77ISAS	Yes=1 / No=0
Q78	A civil lawsuit was filed against the perpetrator	Choice	P78SAS	Yes=1 / No=0
	Yes			
	No			
	Don't know			

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Q79	The results of this civil law suit	Choice		
	Judgment for victim		P79SASJg	Yes=1 / No=0
	Judgment for perpetrator		P79SASJP	Yes=1 / No=0
	The parties settled		P79SASSt	Yes=1 / No=0
	Case is pending		P79SASCP	Yes=1 / No=0
	Don't know			
	Other		P79SASOt	Yes=1 / No=0
Q80	The percentage of the victim organization's losses has been recovered through all methods (a)	Percentage	Whole %	

Implies a number

Note 1: The 60 largest ACFE observations have been deleted before the dataset was made available to researchers, so as to preserve anonymity of large cases.

Note 2: To promote anonymity, the ACF+B352E sample fraud and revenue amounts have been randomized at plus or minus 1%. The $\pm 1\%$ has no effect on the average. A statistics academic consulted with the Institute for Fraud Prevention to ensure that this manipulation to ensure the anonymity of the data would not impact statistical testing.

Note 3: The ACFE sample firms are not identified by company name, making it impossible to link to other databases.

Note 4: The coding of ACFE response variables for use of the dataset in a statistical package such as SAS are provided as noted in the SAS and Definition columns. Such codings should be carefully considered by the researcher. Some missing and "don't know" responses are treated as "No" responses (and coded as zero). This coding scheme is used, for example, when the CFE indicated one option among a set of options (i.e., one question), such as behavioral warning signs (Q67), while other options in the same option set are input by the CFE as "don't know" or left unanswered. In such cases, because the CFE who investigated the case observed some attributes but not others, such unobserved attributes are treated as if not present or insignificant (and coded as zero). Such treatment (coding) may not be appropriate for the research question under examination. "Not asked" responses were treated as missing data. Both the dataset variable responses as provided to the IFP by the ACFE as well as the dataset codings are provided to allow each researcher to make his or her own judgement regarding coding and, ultimately, it is the user of the database' responsibility for the variable choices incorporated in their research and disclosure of such choices as part of the publication process.