

OWNER/  
EXECUTIVE

Red flags varied by  
**PERPETRATOR'S POSITION**

EMPLOYEE

24%

Unusually close association with vendor/customer

16%

21%

Control issues, unwillingness to share duties

8%

22%

"Wheeler-dealer" attitude

9%

18%

Irritability, suspiciousness, or defensiveness

10%

23%

Financial difficulties

35%

4%

Complained about inadequate pay

11%