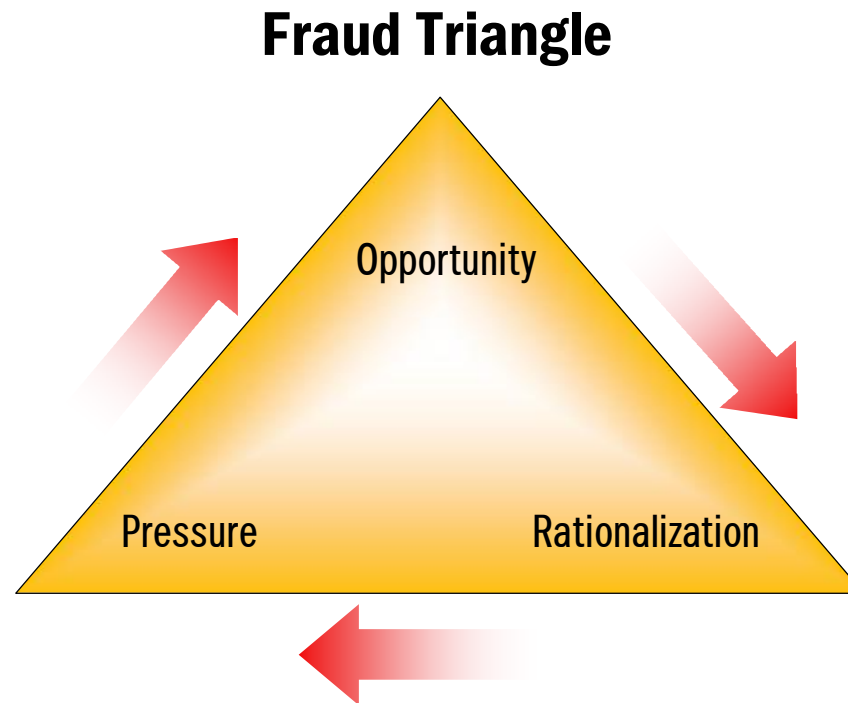


# Why Fraud is Committed

Many studies suggest that employees who commit fraud do so because there is opportunity, pressure, and rationalization—the Fraud Triangle.



This framework is a useful tool for those seeking to understand and manage fraud risks.