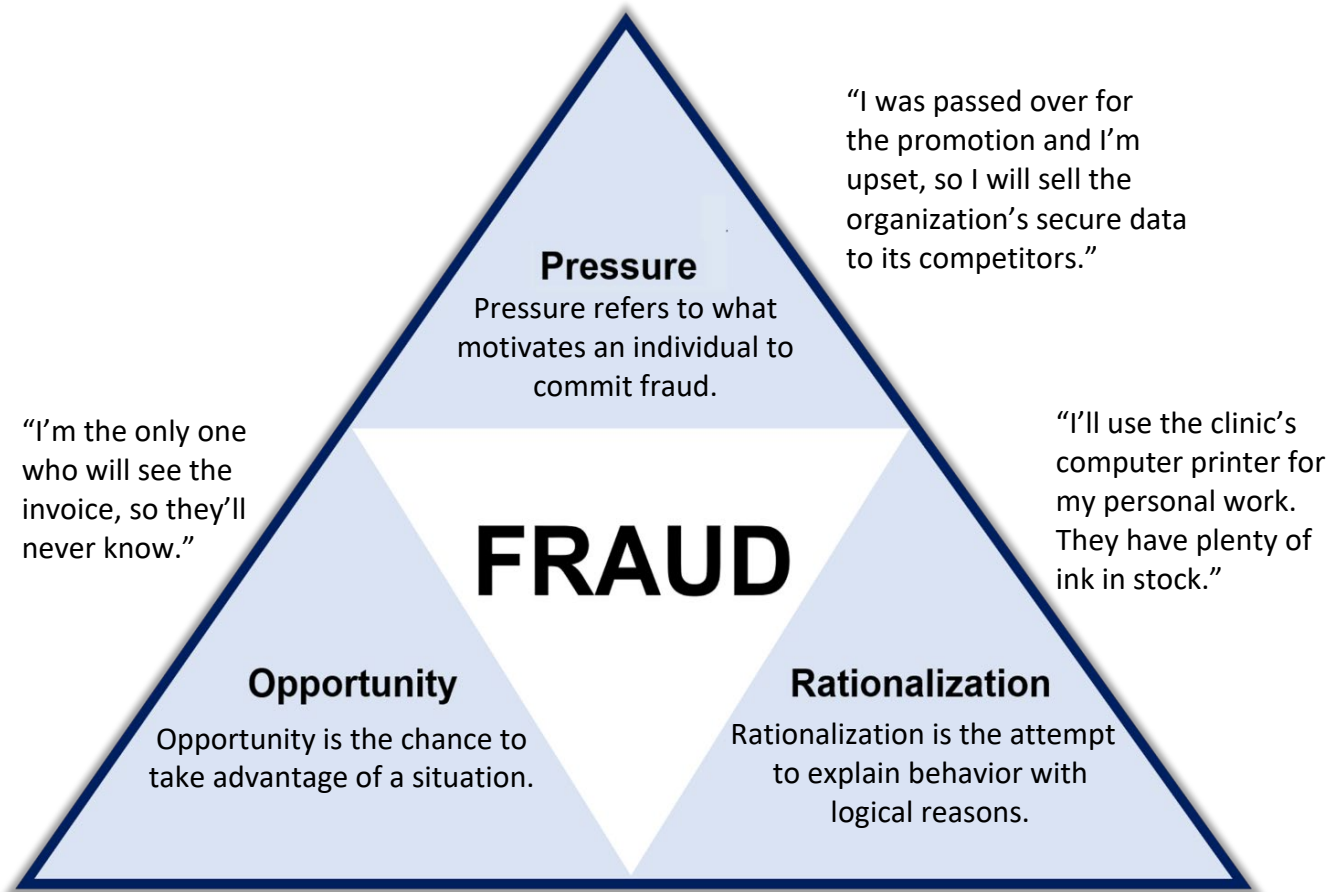


The Fraud Triangle

The Fraud Triangle illustrates the three elements that are present in environments where fraud occurs.



Adapted from Donald Cressey's *The Fraud Triangle*

What Can My Organization Do To Prevent Fraud?

Your organization can establish a compliance program to proactively avoid the vulnerabilities in The Fraud Triangle. Additionally, your organization can identify issues early and, as part of your compliance program, build robust internal controls to prevent them.

See our website for more information! WWW.OIG.HHS.GOV

