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SPECIAL NOTE

The ACFE Report to The Nations on Occupational Fraud and Abuse referenced throughout this material is the 2022 version and can be reviewed in its entirety through the following link: https://www.acfe.com/-/media/files/acfe/pdfs/rttn/2022/2022-rjeport-to-the-nations.pdf. You may visit https://www.acfe.com/ to view additional and updated reports.