KPMG's Forensic Fraud Barometer

White-collar crime heard by Swiss courts in 2020*

*The KPMG Forensic Fraud Barometer only covers white-collar crimes that have resulted in convictions and involved losses in excess of CHF 50,000.

Who were the offenders?
- Professional fraudsters: 36%
- Private individuals: 23%
- Management & employees (collusion): 19%
- Management: 15%
- Employees: 12%
- Organized crime: 6%

Who were the victims?
- Public institutions: 39%
- Private individuals: 19%
- Commercial enterprises: 15%
- Customers: 13%
- Financial institutions: 8%
- Other: 6%

What were the most common types of fraud?
- Disloyal management: 19%
- Embezzlement: 15%
- Insurance and social security fraud: 13%
- Scams: 12%
- Other: 10%
- Money laundering: 7%
- Tax fraud: 6%
- Corruption: 6%
- Investment fraud: 4%

Fraud losses by region
- Central Switzerland: CHF 69.2m
- Zurich Area: CHF 29.1m
- Eastern Switzerland: CHF 5.9m
- Ticino: CHF 15.0m
- Lemanic region: CHF 130.1m
- Mittelland region: CHF 61.1m

Total fraud losses and cases in the past four years

<table>
<thead>
<tr>
<th>Year</th>
<th>Total amount in CHFm</th>
<th>Number of cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>355</td>
<td>52</td>
</tr>
<tr>
<td>2019</td>
<td>363</td>
<td>48</td>
</tr>
<tr>
<td>2018</td>
<td>426</td>
<td>59</td>
</tr>
<tr>
<td>2017</td>
<td></td>
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