

# Fraud Triangle

Understanding why people commit fraud helps in designing a good fraud prevention strategy.

Three elements are typically present when fraud is committed:

**Rationalisation:** People rationalise the act of fraud in their own mind. They find a way of making it okay to perform the fraudulent act.

**Pressure:** The motivation for people to commit fraud. These pressures might be personal or work-related.

**Opportunity:** A gap or weakness in a system that is available to be exploited.

