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ACFE CFE-Fraud-Prevention-and-Deterrence Certification Exam is the premier certification for professionals who want to excel in fraud prevention and deterrence. CFE-Fraud-Prevention-and-Deterrence exam is designed for individuals who want to demonstrate their expertise in fraud prevention and deterrence and who are committed to advancing their careers in this field. Certified Fraud Examiner - Fraud Prevention and Deterrence Exam certification is globally recognized and is a mark of excellence in the fraud prevention and deterrence industry.

ACFE CFE-Fraud-Prevention-and-Deterrence certification is considered a valuable credential for professionals seeking to advance their careers in the fraud prevention and detection industry. It demonstrates a commitment to ethical and professional standards and provides an opportunity for individuals to showcase their expertise in fraud prevention and detection. Passing the exam requires dedication, hard work, and a deep understanding of the concepts and techniques related to fraud prevention and detection.

Achieving the CFE-Fraud-Prevention-and-Deterrence Certification demonstrates a high level of expertise in fraud prevention and deterrence. It is highly valued by employers, as it helps them identify professionals who have the skills and knowledge to prevent fraud in their organizations. Additionally, the certification provides professionals with a competitive advantage in the job market, as it demonstrates their commitment to their profession and their willingness to invest in their career development.

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## Fraud-Prevention-and-Deterrence Test Practice

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### ACFE Certified Fraud Examiner - Fraud Prevention and Deterrence Exam Sample Questions (Q43-Q48):

#### NEW QUESTION # 43

Patrick is conducting an external audit of a company in a jurisdiction that is subject to International Standards on Auditing (ISAs). While undertaking his audit procedures, he discovers evidence that senior management has been fraudulently manipulating the financial statements. Which of the following is Patrick's BEST response to these findings?

- A. Patrick should not disclose his findings to any other parties due to client confidentiality
- B. Patrick should immediately report his findings to local law enforcement authorities.
- C. Patrick should confront management with his audit findings and try to get a confession.
- **D. Patrick should report his findings to those charged with governance of the organization.**

**Answer: D**

Explanation:

International Standards on Auditing (ISAs) Requirements:

ISAs require auditors to communicate suspected or confirmed fraud to "those charged with governance" of the organization, as they have the responsibility for oversight.

ISA 240, "The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements," mandates that findings be reported to appropriate governance bodies before considering further actions.

Confidentiality and Legal Obligations:

Auditors must maintain confidentiality unless legal or regulatory frameworks require disclosure to authorities.

Immediate reporting to law enforcement (option B) may breach confidentiality without proper internal escalation.

Why Option D is Correct:

Reporting to governance ensures proper internal actions are taken and protects the integrity of the audit process. It allows the organization to address the issue before external involvement if required.

References:

ISA 240 and the ACFE guidelines on professional auditor conduct.

#### NEW QUESTION # 44

The internal auditor's fraud-related responsibilities include which of the following?

- **A. Reporting to regulators regarding the entity's vulnerability to fraud**
- B. Attesting that the organization's financial statements are free of material misstatements caused by fraud
- C. Evaluating whether management is actively retaining responsibility for oversight of the fraud risk management program
- D. Overseeing management's actions to manage fraud risks

**Answer: A**

#### NEW QUESTION # 45

Management at ABC Corp. is assessing the company's ethical tone and how it affects the organization's fraud risk. To most effectively reinforce an anti-fraud culture, management should:

- **A. Create an environment in which employees feel safe challenging management's decisions**
- B. All of the above
- C. Use a checklist of initiatives to make sure all the elements of a strong tone at the top are in place
- D. implement two separate sets of ethics policies, one for management and one for employees

**Answer: A**

Explanation:

\* Reinforcing an Anti-Fraud Culture: A strong ethical tone at the top is crucial to reducing fraud risk.

Employees must feel empowered to report concerns without fear of retaliation.

\* Analysis of Options:

\* A. Using a checklist: While useful, it is not sufficient alone to instill an anti-fraud culture.

\* C. Separate ethics policies: A unified ethical standard for all employees fosters trust and consistency.

\* B. Safe environment for challenges: This is the most effective method as it promotes transparency, accountability, and whistleblowing.

\* Conclusion: Creating a safe and open environment for employees to challenge management's decisions is the most impactful action.

#### NEW QUESTION # 46

According to Steve Albrecht's research, \_\_\_\_\_ is the most common personal characteristic motivating fraudsters, and \_\_\_\_\_ is the most common organization-environment factor motivating fraudsters.

- A. High personal debt; lack of separation of duties
- **B. Living beyond their means, too much trust in key employees**
- C. Revenge: too much trust in key employees
- D. Desire for recognition, lack of separation of duties

**Answer: B**

Explanation:

Steve Albrecht's Research on Fraud Motivation:

Personal factors like "living beyond their means" are commonly cited as a driver of fraudulent behavior.

Organizational factors, such as excessive trust in key employees, create opportunities for fraud by reducing oversight and enabling unethical behavior.

Analysis of Options:

A: High personal debt: This can be a motivator, but it is less common than "living beyond their means." B: Revenge: Rarely a primary driver of fraud.

D: Desire for recognition: This may motivate some individuals, but it is not as prevalent as financial pressure and opportunity.

Conclusion: Option C reflects the most common personal and organizational factors motivating fraudsters.

References: ACFE's Fraud Triangle and findings from Albrecht's research on fraud motivation.

#### NEW QUESTION # 47

The objective of anti-fraud controls is to:

- **A. Reduce the residual fraud risk to a level that is significantly smaller than the inherent fraud risk**
- B. Completely eliminate inherent fraud risk.
- C. Reduce the inherent fraud risk to a level that is significantly smaller than the residual fraud risk.
- D. Completely eliminate residual fraud risk

**Answer: A**

Explanation:

Fraud Risk Reduction Objectives:

\* Inherent fraud risk: The risk present before any controls are applied.

\* Residual fraud risk: The remaining risk after controls have been implemented.

Why D is Correct:

\* The goal of anti-fraud controls is to minimize residual risk to acceptable levels, recognizing that complete elimination of risk is unattainable.

Why Other Options are Incorrect:

\* A and C: It is impractical to completely eliminate inherent or residual fraud risks.

\* B: Residual risk should be lower than inherent risk, but controls aim for significant reduction

#### NEW QUESTION # 48

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