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ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q177-Q182):

NEW QUESTION # 177

Which of the following is TRUE of a well-written fraud examination report?

- A. Technical terms should be included whenever possible to convey professionalism.
- B. The details of witness interviews should be reported in a separate memorandum.
- C. All information provided by witnesses, regardless of relevance, should be included in the report.
- D. The report should discuss only the evidence that substantiates the fraud allegation.

Answer: D

NEW QUESTION # 178

Which of the following is NOT one of the purposes of closing questions in a routine interview?

- A. To reduce testimony to a signed written statement
- **B. To gather additional facts**
- C. To reconfirm facts
- D. To close the interview positively and maintain goodwill

Answer: B

NEW QUESTION # 179

Which of the following statements is MOST ACCURATE regarding how a fraud examiner should prepare for an interview with a subject from a different jurisdiction?

- A. Failing to observe cultural norms is not a concern if the interviewer is from a different country than the interviewee.
- B. A fraud examiner does not need to research cultural considerations such as appropriate greetings and eye contact.
- C. Consulting with legal counsel is only necessary when an investigation spans multiple
- **D. A fraud examiner should find out whether the interviewee can insist upon the presence of a legal representative**

Answer: D

NEW QUESTION # 180

Shane, a Certified Fraud Examiner (CFE), is investigating Larsen, who is active on various social networking sites. Shane wants to search and extract information from Larson's social media postings so that it can be used in court as evidence. Which of the following is the MOST ACCURATE statement regarding what Shane should do when conducting a social media investigation of Larsen?

- **A. Shane should preserve the information from the social networking sites so that it can be established as authentic if used in court.**
- B. Shane should conduct a forensic shutdown of his computer to preserve the metadata in the social networking sites.
- C. Shane should email himself the links of the postings so that he can retrieve them later.
- D. Shane should preserve the information by saving the links of the postings in his 'bookmarks'

Answer: A

NEW QUESTION # 181

Which of the following is the MOST ACCURATE statement about how fraud examiners should approach fraud examinations?

- A. In most examinations, fraud examiners should interview those who are more involved in the matters at issue before interviewing those who are less involved.
- B. When conducting fraud examinations, fraud examiners should operate under the assumption that the subjects are guilty
- **C. Fraud examinations should begin with general information that is known, starting at the periphery, and then move to the more specific details.**
- D. When conducting fraud examinations, fraud examiners should adhere to the means-and-ends approach

Answer: C

Explanation:

"Fraud examinations should proceed from the general to the specific. That is, they should begin with general information that is known, starting at the periphery, and then move to the more specific details".

This method avoids premature assumptions and ensures systematic evidence development.

NEW QUESTION # 182

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