

2026 ACFE Efficient CFE-Investigation: Certified Fraud Examiner - Investigation Exam Sample Questions Answers

CFE- Investigation questions and answers 2025\2026

A+ Grade

System log

correct answer System logs record events executed on an operating system, including miscellaneous events and those generated during system startup, like hardware and controller failures. Common types of system events include starting up and shutting down, configuration updates, and system crashes

Open questions

correct answer Open questions are those worded in a way that makes it difficult for the respondent to answer "yes" or "no." Also, the answer to an open question is not dependent on the question. The typical open question calls for a monologue response, and it can be answered in several different ways.

Why would a fraud examiner perform duplicate testing on data?

correct answer To identify transactions with matching values in the same field: This technique can quickly review the file, or several files joined together, to highlight duplicate values of key fields. In many systems, the key fields should contain only unique values (no duplicate records).

An admission-seeking interview is specifically designed to:

correct answer Obtain a legal admission of wrongdoing: The admission-seeking interview is designed to obtain a legal admission of wrongdoing. It also serves various other purposes. For example, it seeks to clear an innocent person and encourage a culpable person to confess. A culpable individual usually confesses during the admission-seeking phase of an interview, while an innocent person does not do so unless threats or coercion are used. Also, the interviewer will seek to obtain a valid confession. And finally, admission-seeking interviews are designed to convince the confessor to sign a written statement acknowledging the facts.

Which of the following is LEAST likely to be revealed by analyzing a subject's electronic payment records?

correct answer If the subject is skimming employer funds

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ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q152-Q157):

NEW QUESTION # 152

Which of the following types of data is BEST suited for a Benford's Law analysis?

- A. Vendor addresses
- **B. A listing of payment amounts**
- C. Telephone numbers
- D. Employee identification numbers

Answer: B

Explanation:

The Fraud Examiners Manual explains:

"Benford's Law applies to data that is not assigned (such as IDs or phone numbers) but that occurs naturally in transactions. For example, payment amounts, invoice values, and expense reimbursements are well suited." Thus, payment amounts are best suited for Benford's Law.

NEW QUESTION # 153

Which of the following BEST describes the data analytics approach known as predictive analytics?

- A. The use of layered artificial neural networks to accommodate more data and more sophisticated algorithms to identify complex patterns
- B. The configuration of a business program to emulate and integrate the actions of a human to execute certain business processes thus increasing efficiency and automating repetitive manual tasks
- **C. The use of historical data, along with analyses, statistics, and machine learning components, to build a mathematical model that captures important trends and creates a quantitative forecast**
- D. The employment of a learning algorithm that identifies similarities, patterns, or anomalies within a data set on its own, without human involvement

Answer: C

NEW QUESTION # 154

When documenting interviews, it is BEST practice for the interviewer to:

- A. Err on the side of taking too many notes rather than too few.
- B. Write down verbatim all of the information that the subject provides during the interview
- C. Note impressions regarding the subject's guilt or innocence.
- **D. Document notes for each interview separately, including those for electronic recordings.**

Answer: D

NEW QUESTION # 155

Which of the following sets of numbers could a fraud examiner MOST LIKELY benefit from running a Benford's Law analysis on?

- A. Vendor invoice amounts
- B. Telephone numbers
- C. Bank account numbers
- D. Employee identification numbers

Answer: A

NEW QUESTION # 156

The term _____ refers to a process of resolving allegations of fraud from inception to disposition.

- A. Fraud examination
- B. Fraud management
- C. Forensic investigation
- D. Fraud theory

Answer: A

NEW QUESTION # 157

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