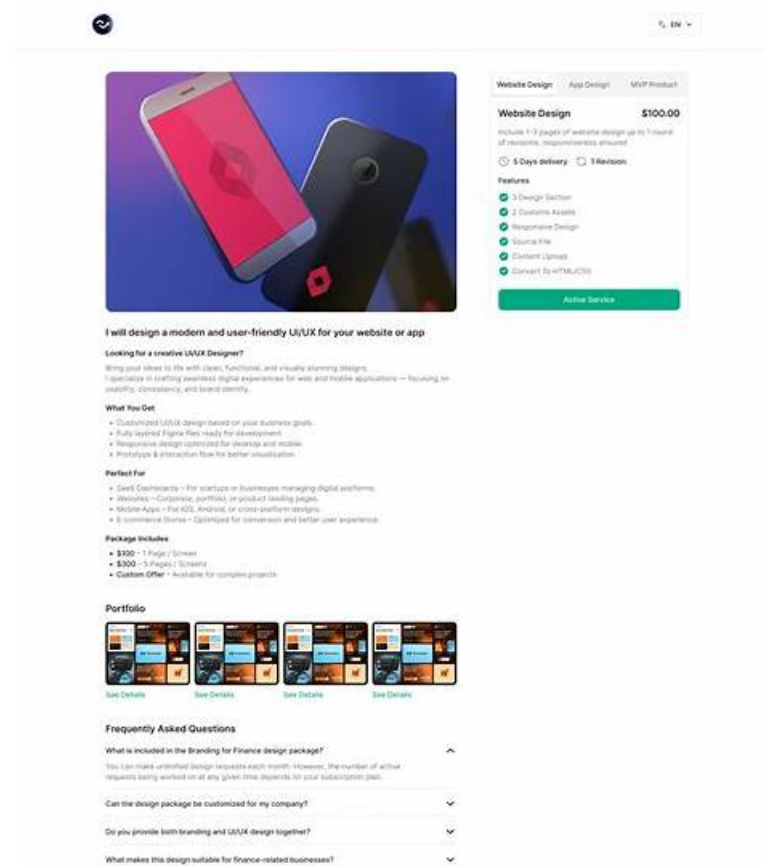


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## ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q90-Q95):

### NEW QUESTION # 90

Which of the following is NOT an advantage to using link analysis in a fraud investigation?

- A. Link analysis helps identify indirect relationships with several degrees of separation.
- B. Link analysis allows the investigator to discover patterns in data.
- C. Link analysis is an effective tool to demonstrate complex networks
- D. Link analysis visually displays financial ratio analysis

**Answer: D**

### NEW QUESTION # 91

Which of the following statements concerning access to nonpublic records is MOST ACCURATE?

- A. Once a criminal case is filed all records obtained by the government are considered public records
- B. Nonpublic records cannot be obtained by subpoena or legal order in a civil action
- C. In most jurisdictions, banks are allowed to turn over a suspect's account information directly to a fraud victim when there is adequate evidence of wrongdoing.
- D. Thai government usually will not share nonpublic records with a fraud victim during an investigation into the underlying fraud.

**Answer: C**

### NEW QUESTION # 92

Which of the following questions would be most effective when starting the calibration process during an interview?

- A. "Did you commit any misconduct against the company?"
- B. "How many jobs have you had before this one?"
- C. "Do you know who might have defrauded the company?"
- D. "Do you know what the punishment is for violations like this?"

**Answer: B**

### NEW QUESTION # 93

A fraud examiner is based in the United States, a non-European Union (EU) country, and is collecting personal information from their company's human resources (HR) files about an employee based in Spain, an EU country. Based on these facts, the fraud examiner would need to comply with the EU's General Data Protection Regulation (GDPR) when conducting their internal investigation.

- A. True
- B. False

**Answer: A**

### NEW QUESTION # 94

When documenting interviews, it is best practice for the interviewer to.

- A. Write down verbatim all the information that the subject provides
- B. Note impressions regarding the subject's guilt or innocence.
- C. Covertly record all interviews with potential suspects.
- D. Err on the side of taking too few notes rather than too many.

**Answer: D**

Explanation:

The Fraud Examiners Manual advises:

"Do not slow down the interview process for note-taking. Instead, jot down key words ... In general, it is better to err on the side of taking too few notes rather than too many." Therefore, the best practice is C.

## NEW QUESTION # 95

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