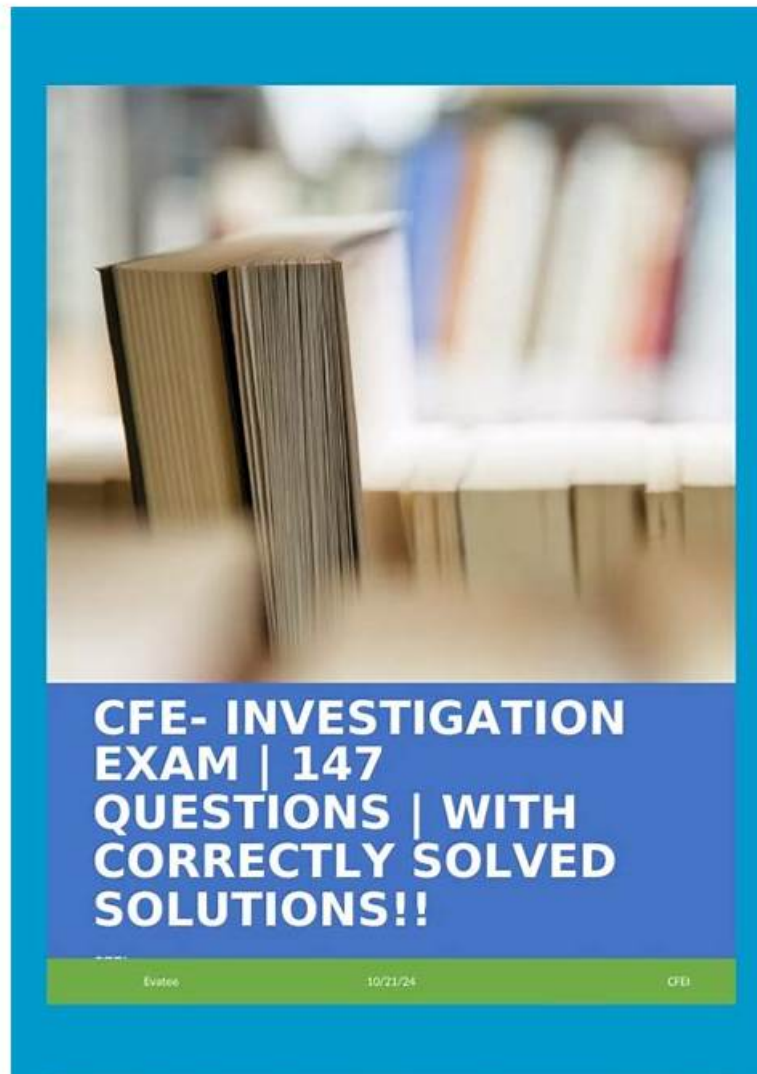


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ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q86-Q91):

NEW QUESTION # 86

Beta, a Certified Fraud Examiner (CFE), is conducting an admission-seeking interview of Gamma, a fraud suspect. After Beta gave Gamma an appropriate rationalization for his conduct, Gamma continued his denials, giving various alibis. These alibis can usually be diffused by all of the following techniques EXCEPT:

- A. Discussing the testimony of witnesses
- B. Displaying physical evidence
- C. Discussing Gamma's prior deceptions
- D. Downplaying the strength of the evidence

Answer: D

NEW QUESTION # 87

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

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

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 # 88

Which of the following is one of the purposes of closing questions in a routine interview?

- A. To confirm the credibility of the witness being interviewed
- B. To assess whether the subject is ready to confess
- C. To reduce testimony to a signed, written statement
- D. To close the interview positively and maintain goodwill

Answer: D

Explanation:

The 2014 Fraud Examiners Manual and CFE Prep explain:

"Closing questions seek to close the interview positively. In routine interviews, closing questions serve the following purposes: reconfirm facts, gather additional facts, and conclude the interview in a manner required to maintain goodwill." Thus, the correct

answer is A.

NEW QUESTION # 89

If your suspect is investing alleged illicit funds in items that will increase their net worth and you need to prove their illicit income circumstantially, which of the following methods of tracing assets would yield the best result?

- A. The expenditures method
- B. The application of funds method
- C. The asset method
- D. The income method

Answer: A

NEW QUESTION # 90

Which of the following is NOT one of the main limitations of conducting a search for public records using online databases?

- A. The timeliness and accuracy of information in online databases must be validated
- B. Online public records searches are limited in the jurisdictions they cover.
- C. Public records database companies are difficult to find.
- D. Online coverage of public records varies widely from jurisdiction to jurisdiction

Answer: C

Explanation:

The manual and CFE Prep list the main limitations:

- * Coverage varies by jurisdiction.
- * Searches are limited in area.
- * Records are often abstracts.
- * Information may be inaccurate or outdated.
- * Searches can be erratic.

Nowhere is "difficulty in finding database companies" mentioned.

NEW QUESTION # 91

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