

CFE-Fraud-Prevention-and-Deterrence Valid Exam Prep - CFE-Fraud-Prevention-and-Deterrence Cert



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ACFE CFE-Fraud-Prevention-and-Deterrence Certification Exam is ideal for professionals who are involved in fraud prevention and detection, such as auditors, investigators, forensic accountants, and compliance professionals. Certified Fraud Examiner - Fraud Prevention and Deterrence Exam certification exam is designed to help professionals develop a deep understanding of the various types of fraud, including asset misappropriation, financial statement fraud, and corruption. It also covers the legal and ethical considerations when investigating fraud, as well as the different methods and tools used in fraud prevention and detection.

ACFE Certified Fraud Examiner - Fraud Prevention and Deterrence Exam

Sample Questions (Q117-Q122):

NEW QUESTION # 117

Which of the following is FALSE regarding a fraud risk assessment?

- A. The assessment should be used to improve employee fraud awareness
- **B. The objective of the assessment is to provide an estimate of the organization's fraud losses**
- C. The designation of an area as being high risk does not conclusively mean that fraud is occurring there
- D. The assessment team should consider how employees behave as part of its assessment

Answer: B

NEW QUESTION # 118

According to the authors of Crimes of the Middle Classes, all of the following factors have contributed to the rising problem of economic crime EXCEPT:

- **A. The increased constraints of the regulatory environment for businesses**
- B. The increased opportunity for wrongdoing as a result of advancing information technologies
- C. The continued pressures of a culture that rewards affluence and success
- D. The economy's increased reliance on credit

Answer: A

NEW QUESTION # 119

Which of the following is NOT an effective way to help prevent fraud through the organization's performance measurement and management programs?

- A. Establishing well-defined job descriptions to facilitate performance evaluations
- B. Providing regular training to ensure that all employees are sufficiently prepared to perform their tasks
- **C. Evaluating employee performance based solely on productivity and profit**
- D. Tying employee compensation to reasonable organizational performance goals

Answer: C

NEW QUESTION # 120

Which of the following choices is an example of an anti-fraud control that is primarily preventive in nature?

- A. Continuous audit techniques
- **B. Employee background checks**
- C. Proactive data analysis techniques
- D. Whistleblower hotline

Answer: B

Explanation:

Employee background checks are considered a preventive control because they are designed to identify potentially risky hires before employment. The manual states that "background checks are a front-line preventive measure in combating fraud by screening out individuals who pose higher risk." Reference:ACFE Fraud Examiners Manual, 2020 International Edition -Fraud Prevention and Deterrence, Section 4.401.

NEW QUESTION # 121

Which of the following statements is FALSE regarding an organization's fraud risk management program?

- A. The program must include mechanisms to monitor and identify breaches in compliance.
- B. Formal sanctions for intentional noncompliance should be well-publicized throughout the company
- C. There should be measures in place to address failures in the design or operation of anti-fraud controls, as well as fraud

occurrences

- D. The responsibility of handling suspected incidents of noncompliance should be delegated to someone outside of the company.

Answer: D

NEW QUESTION # 122

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