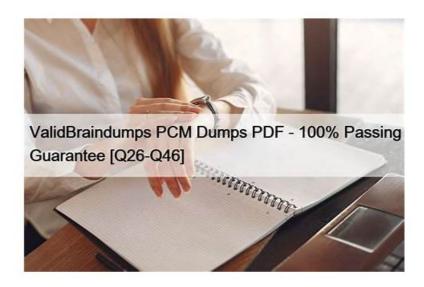
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The CFE-Fraud-Prevention-and-Deterrence certification exam is an excellent choice for professionals who are interested in fraud prevention and detection. It is a challenging exam that requires a strong understanding of the subject matter, but it is also highly valued in the industry. Candidates who pass the exam can expect to have a rewarding and fulfilling career in this field.

The Association of Certified Fraud Examiners (ACFE) has established itself as the world's largest anti-fraud organization, and it offers a range of certifications for professionals in the fraud examination field. The Certified Fraud Examiner - Fraud Prevention and Deterrence (CFE-Fraud-Prevention-and-Deterrence) certification exam is one of the most prestigious certifications offered by ACFE. Certified Fraud Examiner - Fraud Prevention and Deterrence Exam certification is designed to help professionals acquire the necessary skills to prevent and detect fraud.

ACFE CFE-Fraud-Prevention-and-Deterrence Exam is a rigorous certification program that requires individuals to meet certain eligibility requirements before they can take the exam. To be eligible for the certification program, individuals must have a minimum of two years of professional experience in a field related to fraud prevention and deterrence. In addition, individuals must also meet certain educational requirements, including having a bachelor's degree or higher from an accredited university.

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ACFE Certified Fraud Examiner - Fraud Prevention and Deterrence Exam Sample Questions (Q95-Q100):

NEW OUESTION #95

Joanna is leading the fraud risk assessment process for her organization. Which of the following considerations about the fraud risk assessment process is MOST ACCURATE and should be incorporated into Joanna's plans?

- A. The fraud risk assessment is most effective when management's influence on the process is limited.
- B. If the individuals conducting the fraud risk assessment believe that fraud could not happen within the organization, then the assessment process should reflect that belief.
- C. The fraud risk assessment can be conducted effectively by people inside or outside of the organization.
- D. To ensure the independence of the team members, a consultant or another external party must conduct the fraud risk assessment.

Answer: C

Explanation:

Comprehensive and Detailed in Depth Explanation:

Fraud risk assessments can be effectively conducted by internal personnel or external consultants. The key is that they must be conducted objectively and with due professional care. There is no requirement that they be conducted only externally (eliminating A), nor should biases about the improbability of fraud influence the assessment scope (eliminating B). Management involvement can be helpful when balanced appropriately-it should not be unduly limited (eliminating D).

Reference:Fraud Examiners Manual, 2022, Fraud Prevention and Deterrence, Fraud Risk Assessment - Section 4.703-4.739.

NEW QUESTION #96

In the area of criminological theory, compliance is the theory that tries to prevent crime by providing economic incentives for voluntary conformity to the laws and using administrative efforts to control violations before they occur.

- A. False
- B. True

Answer: B

Explanation:

- * Understanding Compliance Theory:
- * Compliance theory emphasizes preventing crime through incentives for voluntary adherence to laws and proactive administrative measures.
- * By addressing potential violations early, compliance theory aims to deter criminal behavior before it occurs.
- * Application of the Theory:
- * Examples include economic benefits for following regulations and monitoring mechanisms to identify early signs of noncompliance.
- * Conclusion: The statement accurately describes compliance theory.

NEW QUESTION #97

Daniela, an independent Certified Fraud Examiner (CFE), was hired by Charles, executive director of a nonprofit organization, to investigate a straightforward embezzlement case. During the investigation, Daniela learns that Charles is involved in an unrelated fraud. Under the ACFE Code of Professional Ethics. Daniela should:

- A. Tell the nonprofit's board of trustees about Charles
- B. Resign from the engagement.
- C. Not disclose the information about Charles.
- D. Report Charles to law enforcement

Answer: A

NEW QUESTION #98

Which of the following is LEAST LIKELY to be a factor that directors and management should consider when developing a corporate governance framework for an organization?

- · A. The organization's cultural environment
- B. The organization's physical operating environment
- C. The organization's ethical environment

• D. The organization's legal and regulatory environment

Answer: B

NEW QUESTION #99

Reporting known incidents of fraud to law enforcement can be an effective fraud prevention mechanism.

- A. False
- B. True

Answer: B

NEW QUESTION # 100

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