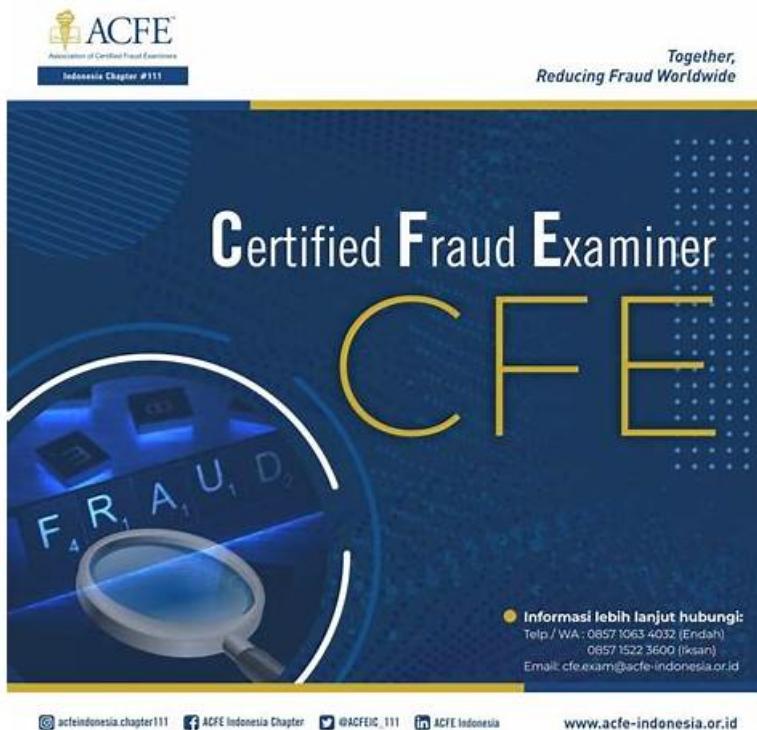


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## ACFE Certified Fraud Examiner Sample Questions (Q32-Q37):

### NEW QUESTION # 32

Which of the following is the MOST ACCURATE statement about the different types of alternative dispute resolution?

- A. The agreements reached in mediations are generally nonbinding.
- B. In an arbitration proceeding the arbitrator acts as a judge or jury by deciding the dispute at issue on its merits

- C. The decisions reached in all arbitrations are always binding
- D. In a mediation session, the mediator decides who should win the dispute at issue

**Answer: C**

#### **NEW QUESTION # 33**

Under the World Bank Principles for Effective Insolvency and Credit/Debtor Regimes (World Bank Principles), which of the following parties should administer the debtor's estate in liquidation bankruptcy proceedings?

- A. The creditor with the largest claim against the debtor
- B. An independent insolvency representative
- C. The jurisdiction's commerce department or equivalent agency
- D. The debtor, supervised by an independent insolvency representative

**Answer: B**

#### **NEW QUESTION # 34**

Which of the following statements concerning digital currencies, such as bitcoin, is MOST ACCURATE?

- A. Digital currencies are subject to all of the same regulations as payments made through traditional financial institutions
- B. Digital currencies are not typically used to launder money due to strict customer identification or recordkeeping requirements enforced in all jurisdictions
- C. Digital currencies are attractive to money launderers because payments often cross jurisdictional boundaries, making it difficult for authorities to pursue enforcement
- D. Digital currencies are attractive to money launderers because they are a payment method that provides complete anonymity

**Answer: C**

#### **NEW QUESTION # 35**

Which of the following statements about the International Organization of Securities Commissions (IOSCO) is TRUE?

- A. IOSCO provides a forum for regular cooperation on banking supervisory matters affecting developing nations
- B. IOSCO is a self-regulatory organization for companies that have securities traded on international securities markets
- C. IOSCO is an oversight body responsible for issuing and enforcing regulations that govern all international securities markets
- D. IOSCO is recognized as the international standard-setter for securities markets

**Answer: D**

Explanation:

This question tests your knowledge of Domain 4.

In the context of Securities Fraud, specifically relating to securities, IOSCO, self-regulatory, the question asks about TRUE, IOSCO, the International Organization of Securities Commissions (IOSCO)'s TRUE.

The correct answer is D: IOSCO is recognized as the international standard-setter for securities markets.

This question tests knowledge of securities fraud and regulation. The correct answer accurately describes the role of regulatory bodies, securities laws, or fraud schemes in this context. Securities fraud is a specialized area requiring knowledge of specific regulations and oversight mechanisms.

#### **NEW QUESTION # 36**

In most countries employers must provide notice to their employees before they implement an employee monitoring program

- A. True
- B. False

**Answer: A**

## NEW QUESTION # 37

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