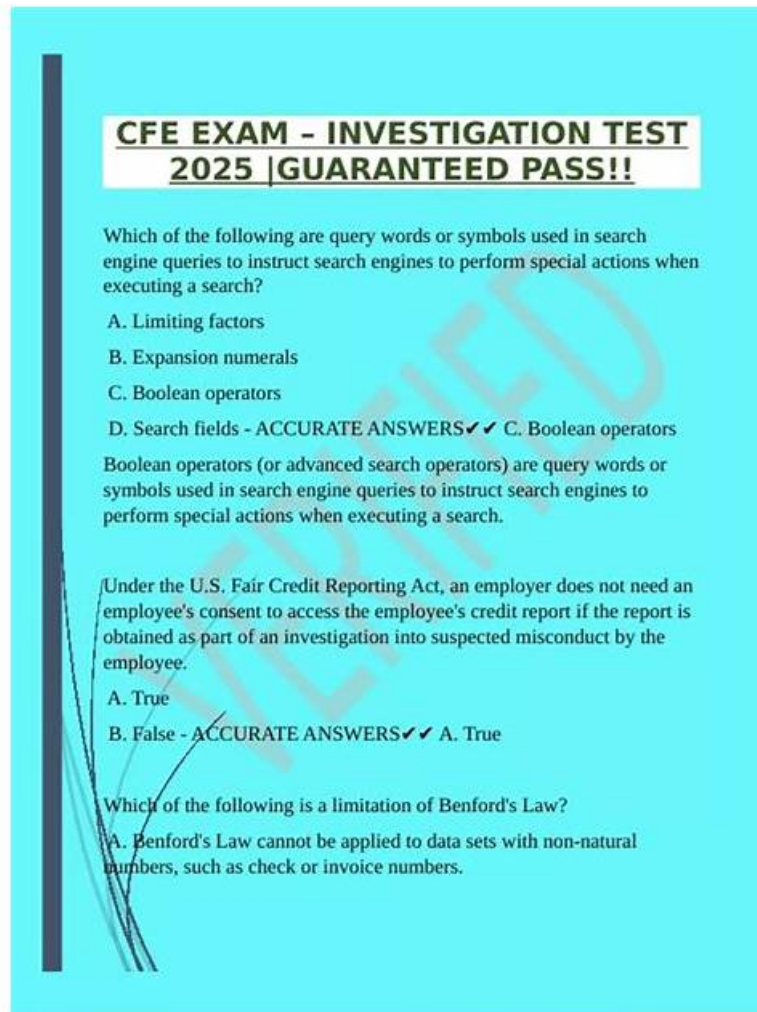


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ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q62-Q67):

NEW QUESTION # 62

Lisa, a fraud examiner at a private company, receives an anonymous call from a potential whistleblower. The whistleblower is hesitant to reveal their identity but will do so if it can be Kept fully confidential. Which of the following statements is MOST ACCURATE?

- A. Lisa may offer the whistleblower full confidentiality because they are not a suspect
- B. Lisa may promise the whistleblower full confidentiality, even if she knows her statement is untrue, because the lie is ultimately beneficial to her employer.
- C. Lisa should explain that she will try her best to keep the whistleblower's identity confidential.
- **D. Lisa should state that she will not be able to keep the whistleblower's identity confidential because all information must be disclosed to management**

Answer: D

NEW QUESTION # 63

Eugene is conducting an admission-seeking interview of a suspect. During the interview, the suspect frequently looks away from Eugene while responding to questions. Eugene can safely conclude that the suspect is dishonest due to his failure to maintain eye contact.

- A. True
- **B. False**

Answer: B

Explanation:

TheCFE Prep - Investigationswarns against relying solely on eye contact:

"Behavioural clues are harder to read ... Additionally, racial, ethnic, and economic factors should be carefully considered when observing a respondent's behaviour. Some cultures, for example, discourage looking directly at someone. Other cultures use certain body language that might be misinterpreted." Therefore, lack of eye contactcannot safely be taken as proof of dishonesty.

NEW QUESTION # 64

Which of the following is NOT a best practice for obtaining a signed statement?

- A. Prepare separate statements for unrelated offenses
- B. Have two individuals witness the signing of the document when possible.
- C. Add subsequent facts to the statement as an addendum.
- **D. Have the suspect write out the entire statement in their own handwriting**

Answer: D

Explanation:

The best practices for signed statements include:

- * Adding omitted facts as an addendum.
- * Preparing separate statements for unrelated offenses.
- * Having witnesses to the signing.

But:

"The signed statement should be reduced to a short and concise written statement. The interviewer should prepare the statement and present it to the confessor for his signature".

Thus, requiring the suspect to handwrite the entire statement is not a best practice.

NEW QUESTION # 65

If an important witness becomes hostile and argumentative during an Interview, the interviewer generally should:

- A. Agree with the witness's points whenever possible.
- **B. Refute the witness's arguments**
- C. Try to reason with the witness
- D. Terminate the interview

Answer: B

NEW QUESTION # 66

Al needs to know the location of the principal office and the initial shareholders of a company he is investigating. Which of the following would be the BEST source of this reformation?

- A. The shareholder data form filed with the World Bank
- B. The utility records in the municipality where the corporation has its principal office
- **C. The organizational filings with the government of the jurisdiction in which the company is incorporated**
- D. The contractual documents regarding real property owned by the corporation

Answer: C

NEW QUESTION # 67

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