

Exam CFE-Fraud-Prevention-and-Deterrence Pass4sure & CFE-Fraud-Prevention-and-Deterrence Valid Exam Experience



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The CFE-Fraud-Prevention-and-Deterrence Exam covers a wide range of topics, including fraud prevention and deterrence, financial transactions and fraud schemes, law and ethics, investigation, and reporting. CFE-Fraud-Prevention-and-Deterrence exam consists of four sections, each containing 125 multiple-choice questions. To pass the exam, candidates must score at least 75% on each section. Certified Fraud Examiner - Fraud Prevention and Deterrence Exam certification is recognized globally and is highly valued by employers in both the public and private sectors. It is an excellent credential for professionals who want to advance their careers in the fraud prevention and deterrence field.

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ACFE CFE-Fraud-Prevention-and-Deterrence Certification Exam is an important credential for professionals who are responsible for preventing and detecting fraud in their organizations. Certified Fraud Examiner - Fraud Prevention and Deterrence Exam certification demonstrates a professional's commitment to ethical standards and provides employers with a reliable measure of a candidate's expertise in fraud prevention and deterrence.

ACFE Certified Fraud Examiner - Fraud Prevention and Deterrence Exam

Sample Questions (Q72-Q77):

NEW QUESTION # 72

Charles, the chief executive officer (CEO) of the Baking & Things Corporation, hired Daniela, a Certified Fraud Examiner (CFE), to investigate an embezzlement case. During the investigation, Daniela learns that Charles is involved in an unrelated fraud. What action should Daniela take based on the ACFE Code of Professional Ethics?

- A. Daniela should tell the company's board of directors about Charles.
- B. Daniela should immediately resign from the engagement.
- C. Daniela should contact the media to report what she found.
- D. Daniela should report Charles to law enforcement.

Answer: A

NEW QUESTION # 73

Professional auditing standards suggest that auditors incorporate an "element of predictability" in the selection of auditing procedures to be performed so that they ensure the same areas are tested in the same manner during each audit.

- A. False
- B. True

Answer: A

NEW QUESTION # 74

Pieter, a manager at Solox Corp., oversees the fraud training for the organization's employees. He is reviewing the training for the coming year. Which of the following actions should Pieter take to ensure that Solox's employee anti-fraud education program is effective?

- A. Restrict training to formal live, in-person sessions required of all full-time, lower-level employees.
- B. Require the training to only be presented by organizational executives or anti-fraud professionals.
- C. Include common characteristics that lead individuals to commit fraud.
- D. Include detailed descriptions of the organization's anti-fraud controls.

Answer: C

NEW QUESTION # 75

Aaron, a government auditor, is conducting a financial statement audit of a public-sector entity in accordance with the International Standards of Supreme Audit Institutions. Which of the following is TRUE regarding Aaron's consideration of fraud during this engagement?

- A. Aaron's audit objectives are likely narrower than those of a private-sector financial statement audit.
- B. Aaron likely does not have the ability to withdraw from the engagement, even if fraud is identified during the audit.
- C. Aaron should remain alert for fraud but does not need to consider the potential for abuse or other misconduct during the audit engagement.
- D. Aaron does not need to comply with the requirements found in International Standard on Auditing 240, as they do not apply to the engagement.

Answer: B

Explanation:

According to the ACFE Manual, in public-sector audits conducted under INTOSAI standards, "government auditors might not have the same level of discretion as private auditors to withdraw from engagements when fraud is detected." INTOSAI standards focus more on reporting and public transparency rather than withdrawal.

Reference: ACFE Fraud Examiners Manual, 2020 International Edition -Auditors' Fraud-Related Responsibilities, Section on INTOSAI Standards.

NEW QUESTION # 76

The internal auditor's fraud-related responsibilities include which of the following?

- A. Evaluating whether management is actively retaining responsibility for oversight of the fraud risk management program
- B. Overseeing management's actions to manage fraud risks
- C. Attesting that the organization's financial statements are free of material misstatements caused by fraud
- D. Reporting to regulators regarding the entity's vulnerability to fraud

Answer: A

NEW QUESTION # 77

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