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ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q82-Q87):

NEW QUESTION # 82

Which of the following is NOT one of the main limitations of conducting a search for public records using online databases?

- A. Online coverage of public records varies widely from jurisdiction to jurisdiction
- B. Online public records searches are limited in the jurisdictions they cover.
- C. **Public records database companies are difficult to find.**
- D. The timeliness and accuracy of information in online databases must be validated

Answer: C

Explanation:

The manual and CFE Prep list the main limitations:

- * Coverage varies by jurisdiction.
- * Searches are limited in area.
- * Records are often abstracts.
- * Information may be inaccurate or outdated.
- * Searches can be erratic.

Nowhere is "difficulty in finding database companies" mentioned.

NEW QUESTION # 83

When reporting the results of a fraud examination, it is BEST to include copies (not originals) of important documents in the formal report.

- A. False
- B. True

Answer: B

Explanation:

Detailed Explanation with Extracts= The Fraud Examiners Manual states:

- * "When reporting the results of a fraud examination, it is best to include copies (not originals) of important documents in the formal report".
- * Originals should be safeguarded separately for evidence; reports should use copies.

Therefore, the statement is true.

NEW QUESTION # 84

Which of the following should be done to prepare an organization for a formal fraud investigation?

- A. Prepare the managers of the employees who will be involved in the investigation
- B. Notify all managers about the investigation, explaining why it is happening and who is involved.
- C. Inform the subject that they are under investigation.
- D. Issue an organization-wide communication that notifies all employees about the investigation

Answer: A

Explanation:

"Before commencing a formal investigation (and especially before starting the evidence collection process), it might be necessary to prepare the subject organisation... such as preparing the managers of the employees who will be involved in the investigation, notifying key decision makers, and notifying the organisation's legal counsel".

It is not good practice to notify the entire workforce or inform the suspect.

NEW QUESTION # 85

Which of the following statements is MOST ACCURATE regarding how a fraud examiner should prepare for an interview with a subject from a different jurisdiction?

- A. Consulting with legal counsel is only necessary when an investigation spans multiple
- B. Failing to observe cultural norms is not a concern if the interviewer is from a different country than the interviewee.
- C. A fraud examiner does not need to research cultural considerations such as appropriate greetings and eye contact.
- D. A fraud examiner should find out whether the interviewee can insist upon the presence of a legal representative

Answer: D

Explanation:

When preparing to interview subjects across jurisdictions, fraud examiners must consider both legal rights and cultural differences. The Manual advises examiners to:

- * Research local laws governing the right to counsel during interviews.
- * Understand cultural norms (e.g., greetings, eye contact). Failing to observe these can damage credibility.

Thus, it is most accurate that an examiner must determine whether the subject can legally insist on a lawyer's presence.

NEW QUESTION # 86

Which at the following is the most accurate statement about fraud response plans?

- A. A fraud response plan outlines the actions an organization will take when suspicions of fraud have arisen
- B. A fraud response plan should create an environment to maximize risk and minimize the potential for success
- C. A fraud response plan should be complex and extremely detailed to most effectively protect against fraud
- D. A fraud response plan should specify how every fraud examination should be conducted regardless of the type of fraud

Answer: D

NEW QUESTION # 87

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