

CFE-Fraud-Prevention-and-Deterrence Actual Test Pdf - CFE-Fraud-Prevention-and-Deterrence Reliable Test Online



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ACFE CFE-Fraud-Prevention-and-Deterrence exam is a rigorous exam that requires extensive preparation and knowledge of the subject matter. CFE-Fraud-Prevention-and-Deterrence exam consists of four sections, each of which includes multiple-choice questions. The sections are: Fraud Prevention and Deterrence, Financial Transactions and Fraud Schemes, Investigation, and Legal Elements of Fraud. Candidates must pass all four sections to earn the CFE-Fraud-Prevention-and-Deterrence certification.

Professionals who are certified with ACFE CFE-Fraud-Prevention-and-Deterrence Exam have proven their expertise in the field of fraud prevention and deterrence. Certified Fraud Examiner - Fraud Prevention and Deterrence Exam certification demonstrates that the candidates have the knowledge and skills to prevent, detect, and investigate fraud in various settings, including corporations, non-profits, and government agencies. The ACFE CFE-Fraud-Prevention-and-Deterrence Exam is a valuable credential for professionals who are looking to advance their careers in the field of fraud prevention and deterrence. Certified Fraud Examiner - Fraud Prevention and Deterrence Exam certification is recognized globally and can open up various career opportunities for the candidates in the private and public sectors.

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ACFE Certified Fraud Examiner - Fraud Prevention and Deterrence Exam Sample Questions (Q119-Q124):

NEW QUESTION # 119

Which of the following would most likely be a violation of the ACFE Code of Professional Ethics?

- A. Stephanie, a CFE, accepted a fraud examination assignment and then instructed a lower-level employee to assess the company's cash records for signs of fraud. She took his word when he said there was no evidence of wrongdoing and ended up failing to uncover a very costly fraud scheme.
- B. Green, a CFE, uncovered several material internal control deficiencies unrelated to the financial statement fraud he was investigating. In his final report to management, Green included information about the deficiencies even though they were unrelated to the situation he was hired to investigate.
- C. Susan, a CFE, was hired by a client to conduct a fraud examination but found nothing amiss. A year later, she received a legal order from the local prosecutor's office to provide the client's file. Susan complied with the court order, even though she did not have the client's authorization to do so.
- D. All of the above are violations.

Answer: A

NEW QUESTION # 120

Willow, Inc. has a complex organizational structure with many specialized departments. The structure of Willow, Inc. increases the likelihood that fraud will go undetected within the organization.

- A. False
- B. True

Answer: A

NEW QUESTION # 121

In response to a risk identified during a fraud risk assessment, management decides to implement additional internal control measures. This response is known as:

- A. Avoiding the risk
- B. Mitigating the risk
- C. Transferring the risk
- D. Assuming the risk

Answer: B

Explanation:

* Understanding Fraud Risk Management Responses:

* Risk mitigation refers to implementing controls or measures to reduce the likelihood or impact of a risk.

* In this case, by implementing additional internal controls, management aims to mitigate the identified fraud risk.

* Definition of Other Options:

* A. Assuming the risk: This refers to accepting the risk without taking action to mitigate it. This is generally done when the risk is deemed tolerable.

* C. Avoiding the risk: This involves changing business practices or ceasing activities to eliminate the risk entirely.

* D. Transferring the risk: This occurs when the responsibility for the risk is shifted to another party, such as through insurance.

* Conclusion: The described response clearly aligns with risk mitigation, as it focuses on reducing the risk through internal control measures.

References: ACFE study materials on fraud risk assessment and management approaches.

NEW QUESTION # 122

Baldwin, a Certified Fraud Examiner (CFE), has an ethical dilemma regarding his business contract with his professional partners. Which of the following scenarios demonstrates Baldwin consulting a source of guidance that would be considered the LOWEST level of reference to use for determining the most ethical action to take?

- A. Baldwin contemplating philosophical principles related to ethics.
- **B. Baldwin asking for guidance from his family and friends.**
- C. Baldwin reading the applicable contract law.
- D. Baldwin reviewing the ACFE Code of Professional Ethics.

Answer: B

NEW QUESTION # 123

For Its compliance program to be effective, an organization must perform procedures to ensure management hires only ethical Individuals who exercise a substantial measure of discretion In acting on the organization's behalf

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

Answer: A

Explanation:

* Importance of Hiring Ethical Individuals:

* Ethical hiring practices are foundational to an effective compliance program. Employees with a high measure of discretion can significantly impact organizational behavior and risk.

* Pre-hiring background checks, ethical screening, and thorough interviews help mitigate the risk of unethical behavior.

* Conclusion: For a compliance program to be effective, management must ensure ethical hiring practices.

NEW QUESTION # 124

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