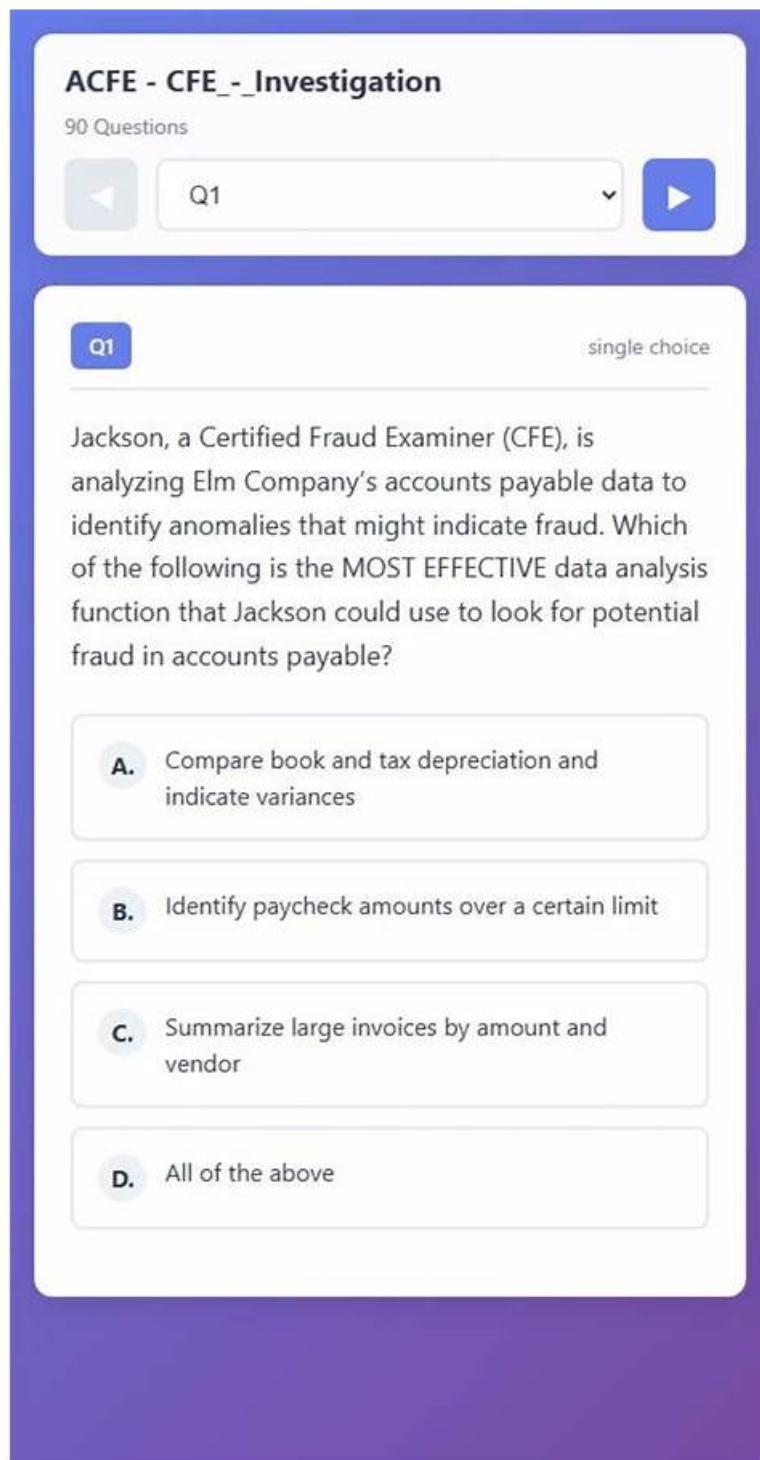


# ACFE CFE-Investigation Latest Dumps Sheet | New Exam CFE-Investigation Materials



The image shows a digital interface for an ACFE CFE-Investigation exam. The top header reads "ACFE - CFE\_-\_Investigation" and "90 Questions". Below the header, a navigation bar shows "Q1" in the center, with a back arrow on the left and a forward arrow on the right. The main content area displays a single-choice question. The question text is: "Jackson, a Certified Fraud Examiner (CFE), is analyzing Elm Company's accounts payable data to identify anomalies that might indicate fraud. Which of the following is the MOST EFFECTIVE data analysis function that Jackson could use to look for potential fraud in accounts payable?" Below the question are four options, each in a separate box: A. Compare book and tax depreciation and indicate variances; B. Identify paycheck amounts over a certain limit; C. Summarize large invoices by amount and vendor; D. All of the above. The background of the interface is purple.

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### **ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q73-Q78):**

#### **NEW QUESTION # 73**

Shane, a Certified Fraud Examiner (CFE), is investigating Larsen, who is active on various social networking sites. Shane wants to search and extract information from Larson's social media postings so that it can be used in court as evidence. Which of the following is the MOST ACCURATE statement regarding what Shane should do when conducting a social media investigation of Larsen?

- A. Shane should conduct a forensic shutdown of his computer to preserve the metadata in the social networking sites.
- B. Shane should email himself the links of the postings so that he can retrieve them later.
- C. Shane should preserve the information by saving the links of the postings in his "bookmarks"
- D. **Shane should preserve the information from the social networking sites so that it can be established as authentic if used in court.**

**Answer: D**

#### **NEW QUESTION # 74**

Marcus is trying to locate the financial statements of Acme Airlines, a multinational publicly traded corporation. Which of the following sources would be MOST EFFECTIVE for finding this information?

- A. **Regulatory securities records**
- B. Civil litigation records
- C. Organizational filings
- D. Commercial filings

**Answer: A**

Explanation:

"Securities regulators... require disclosures that typically include: corporate financial statements, identification of officers and directors, identification of significant owners... and a history of the business"

#10:2014 International Fraud Examiners Manual.pdf L73-L95#.

Thus, regulatory securities records are the best source for financial statements.

#### **NEW QUESTION # 75**

Which of the following situations would probably NOT require access to nonpublic records to develop evidence?

- A. Obtaining personal health care records
- B. Analyzing an individual's personal mobile phone records
- C. **Reviewing a company's business filings**

- D. Accessing banking records to trace assets

**Answer: C**

#### **NEW QUESTION # 76**

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

- A. Add subsequent facts to the statement as an addendum
- B. Prepare separate statements for unrelated offenses
- C. Have two individuals witness the signing of the document when possible.
- **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 # 77**

Which of the following is the MOST IMPORTANT question for a fraud examiner to ask before commencing a legal action to recover assets?

- **A. "Is there a relevant statute of limitations?"**
- B. "Is the suspect guilty of the fraudulent act?"
- C. "Has the defendant been previously arrested for allegedly committing a white-collar crime?"
- D. "Does the defendant have sufficient property or money to satisfy a money judgment?"

**Answer: A**

#### **NEW QUESTION # 78**

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