

CFE-Fraud-Prevention-and-Deterrence Answers Real Questions - CFE-Fraud-Prevention-and-Deterrence Latest Exam Book



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The CFE-Fraud-Prevention-and-Deterrence Exam is a rigorous exam that tests the knowledge and skills of professionals who want to specialize in fraud prevention and deterrence. CFE-Fraud-Prevention-and-Deterrence exam is divided into four sections, each of which tests a different area of expertise. These areas include fraud prevention and deterrence, financial transactions and fraud schemes, investigation, and legal elements of fraud.

The Association of Certified Fraud Examiners (ACFE) has established itself as the world's largest anti-fraud organization, and it offers a range of certifications for professionals in the fraud examination field. The Certified Fraud Examiner - Fraud Prevention and Deterrence (CFE-Fraud-Prevention-and-Deterrence) certification exam is one of the most prestigious certifications offered by ACFE. Certified Fraud Examiner - Fraud Prevention and Deterrence Exam certification is designed to help professionals acquire the necessary skills to prevent and detect fraud.

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It is a universally accepted fact that the CFE-Fraud-Prevention-and-Deterrence exam is a tough nut to crack for the majority of candidates, but there are still a lot of people in this field who long to gain the related certification so that a lot of people want to try

their best to meet the challenge of the CFE-Fraud-Prevention-and-Deterrence Exam. A growing number of people know that if they have the chance to pass the exam, they will change their present situation and get a more decent job in the near future.

ACFE Certified Fraud Examiner - Fraud Prevention and Deterrence Exam Sample Questions (Q105-Q110):

NEW QUESTION # 105

The existence of many specialized departments within a company generally decreases the overall risk of fraud within the organization.

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

Answer: B

Explanation:

* Impact of Specialized Departments on Fraud Risk: While specialization improves operational efficiency, it can also create silos, reducing oversight and coordination. This fragmentation may increase the overall fraud risk.

* Key Considerations:

* Fraud often occurs in areas where controls and communication are weak. Specialized departments may inadvertently facilitate fraud by isolating information.

* Cross-departmental collaboration and centralized controls are essential to mitigate these risks.

* Conclusion: The existence of many specialized departments increases the risk of fraud if not properly managed.

NEW QUESTION # 106

International Standard on Auditing (ISA) 240 establishes auditors as being primarily responsible for the prevention and detection of fraud within an organization

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

Answer: B

NEW QUESTION # 107

Which of the following statements about the fraud risk assessment process is MOST ACCURATE?

- **A. The fraud risk assessment is most effective when management's influence on the process is limited**
- B. If the individuals conducting the fraud risk assessment truly believe that fraud could not happen at the organization, then the assessment process should reflect that belief.
- C. The fraud risk assessment can be effectively conducted by people inside or outside of the organization.
- D. To ensure the independence of the team members, a fraud risk assessment must be conducted by a consultant or other external party.

Answer: A

NEW QUESTION # 108

Management at ABC Corp. is assessing the company's ethical tone and how it affects the organization's fraud risk. To MOST EFFECTIVELY reinforce an anti-fraud culture, management should:

- **A. Visibly adhere to the same set of ethics policies that is required of all employees**
- B. Create an environment in which employees are dissuaded from challenging management's decisions
- C. All of the above
- D. Use a checklist of initiatives to make sure all the elements of a strong tone at the top are in place

Answer: A

NEW QUESTION # 109

Stevens, a Certified Fraud Examiner (CFE), was hired to conduct a fraud examination at ABC Company. His examination did not reveal any conclusive evidence that fraud had occurred or was occurring. Consequently, ABC's management asked Stevens to state in his official examination report that the organization is free of fraud as a means of assuring the board of directors that the company's anti-fraud controls were effective. Under the ACFE Code of Professional Ethics, Stevens is permitted to comply with management's request based on the findings of his examination.

- A. True
- B. False

Answer: B

NEW QUESTION # 110

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