

CFE-Fraud-Prevention-and-Deterrence - Certified Fraud Examiner - Fraud Prevention and Deterrence Exam—The Best Reliable Exam Test



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As you can see from the demos that on our website that our CFE-Fraud-Prevention-and-Deterrence practice engine have been carefully written, each topic is the essence of the content. Only should you spend about 20 - 30 hours to study CFE-Fraud-Prevention-and-Deterrence preparation materials carefully can you take the exam. The rest of time you can go to solve all kinds of things in life, ensuring that you don't delay both study and work. Our CFE-Fraud-Prevention-and-Deterrence Exam Braindumps will save your time, money and efforts to success.

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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This kind of polished approach is beneficial for a commendable grade in the Certified Fraud Examiner - Fraud Prevention and Deterrence Exam (CFE-Fraud-Prevention-and-Deterrence) exam. While attempting the exam, take heed of the clock ticking, so that you manage the ACFE CFE-Fraud-Prevention-and-Deterrence questions in a time-efficient way. Even if you are completely sure of the correct answer to a question, first eliminate the incorrect ones, so that you may prevent blunders due to human error.

To be eligible for the CFE-Fraud-Prevention-and-Deterrence Certification Exam, candidates must have a minimum of a bachelor's degree from an accredited institution and two years of professional experience in fraud prevention and detection. Alternatively, candidates can have a master's degree or higher and one year of professional experience. CFE-Fraud-Prevention-and-Deterrence Exam consists of four sections, and candidates must pass all four sections within a three-year period to earn the certification.

ACFE Certified Fraud Examiner - Fraud Prevention and Deterrence Exam Sample Questions (Q118-Q123):

NEW QUESTION # 118

Josie is conducting an external audit of a company in a jurisdiction that is subject to International Standards on Auditing (ISAs). While conducting her audit procedures, she discovers evidence that Carissa, the company's chief financial officer, has been

fraudulently manipulating the financial statements. Which of the following is Josie's BEST response to these findings?

- A. Josie should immediately report her findings to the local media.
- B. Josie should not disclose her findings to anyone until after she has conducted a full investigation.
- C. Josie should confront Carissa with her audit findings and try to get a confession.
- **D. Josie should report her findings to those charged with governance of the organization.**

Answer: D

Explanation:

According to the ISAs, auditors are required to communicate identified instances of fraud to those charged with governance of the organization. This ensures that the appropriate individuals within the organization are informed and can take necessary corrective actions. Reporting findings to the media or confronting individuals directly is not considered an appropriate course of action.

NEW QUESTION # 119

Which of the following is NOT considered a conflict of Interest that is prohibited under the ACFE Code of Professional Ethics?

- A. Accepting an assignment to secretly infiltrate the fraud examiner's employing organization and transmit inside information to another party
- B. Undertaking engagements for both sides in a case of an alleged product substitution scheme
- **C. Accepting an assignment to assess red flags of fraud at an organization in which the fraud examiner is a partner, provided the fraud examiner's ownership interest is disclosed**
- D. Undertaking an engagement that decreases the fraud examiner's ability to perform their duties for their full-time employer

Answer: C

NEW QUESTION # 120

According to the 2020 Report to the Nations, which of the following is the MOST COMMON method by which frauds are detected?

- A. Confession
- B. Internal audit
- **C. Tips**
- D. External audit

Answer: C

Explanation:

* Findings from the 2020 Report to the Nations:

* Tips are the most common method of detecting fraud, accounting for over 40% of detected cases.

* Whistleblower hotlines and other reporting mechanisms are vital for obtaining tips.

* Analysis of Other Options:

* A. Internal audit: While effective, it is less common than tips.

* B. Confession: Rarely the initial method of detection.

* D. External audit: Detects fraud in a smaller percentage of cases.

* Conclusion: Tips are the most common method of fraud detection according to the 2020 Report to the Nations.

References: 2020 ACFE Report to the Nations on Occupational Fraud and Abuse.

NEW QUESTION # 121

Which of the following would MOST LIKELY be a violation of the ACFE Code of Professional Ethics?

- A. Rodrigo, a CFE, uncovered several material Internal control deficiencies unrelated to the Kickback scheme he was Investigating. In his final report to management, Rodrigo included information about the deficiencies even though they were unrelated to the situation he was hired to investigate.
- B. Tom, a CFE, was hired by a client to conduct a fraud examination but found nothing amiss. A year later, he received a court order to provide the client's file to the ordering court. Tom complied with the court order, even though he did not have the client's authorization to do so.
- C. All of the above are violations.

- D. Vivian, a CFE, accepted an assignment to conduct a fraud examination within a manufacturing company. Because she was in a hurry to complete the investigation, she overlooked key items of evidence and ended up failing to uncover a major fraud scheme.

Answer: D

NEW QUESTION # 122

Glenda, an internal auditor, and Bridgette, an accounts receivable clerk, have had several heated disagreements over accounting procedures and policies. Glenda has just been told that she will be the lead on the company's fraud risk assessment. During the fraud risk assessment, Glenda should:

- A. Automatically designate the accounts receivable department as a high-risk area
- B. Confront Bridgette about the disagreements and discuss how they increase the department's risk of fraud
- C. Include her disagreements with Bridgette as a factor when assessing the risk of fraud in the accounts receivable department
- D. Have someone else perform the fraud risk assessment work related to the accounts receivable department's activities

Answer: B

NEW QUESTION # 123

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