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ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q156-Q161):

NEW QUESTION # 156

Martin is a fraud examiner. He contacts Dianne for the purpose of conducting a routine information-gathering interview Dianne says that she wants her coworker, Sheila, whom Martin also plans to Interview to be present during the interview Martin should:

- A. Interview Dianne and Sheila separately
- B. Interview Dianne and Sheila together but bring in a second interviewer.
- C. Allow Sheila to be present but only if she does not speak
- D. Interview Dianne and Sheila together by himself

Answer: A

NEW QUESTION # 157

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

Answer: A

NEW QUESTION # 158

Tyson, a fraud examiner, is planning an interview with Brianna, the girlfriend of the central suspect in Tyson's investigation. Previous interviews with others have revealed that Brianna tends to be very protective of her boyfriend. How should Tyson approach the interview with Brianna?

- **A. Conduct the interview with as little notice as possible so Brianna will be unprepared**
- B. Avoid interviewing Brianna if possible due to Brianna's potential volatility.
- C. Ask Brianna when she would prefer to be interviewed in an effort to provoke cooperation.
- D. Provide Brianna with advance notice prior to the interview to inhibit resentment.

Answer: A

Explanation:

According to the CFE Prep - Investigations study guide:

"It is recommended that any witnesses who are considered potentially volatile be interviewed without advance notice. Surprise should be employed in any interview that is considered potentially volatile. In many instances, the potentially volatile respondent is unaware that he is going to be questioned, and will therefore be unprepared. If the interview is not conducted by surprise, the interviewer runs the risk of the respondent not showing up, showing up with a witness, or being present with counsel. A target's friends, relatives, and romantic interests often make for a difficult interview. They perceive that the fraud examiner is deliberately targeting someone close to them."

#Interpretation for this scenario:

- * Brianna is described as very protective of her boyfriend, making her a potentially volatile witness.
- * Best practice is to avoid giving her advance notice (which might increase hostility, resentment, or allow preparation).
- * Conducting the interview with little or no notice reduces the risk of interference, ensures she is unprepared, and prevents her from appearing with legal counsel or allies.

NEW QUESTION # 159

A fraud examiner suspects that an employee who is tasked with meeting new customers over business dinners to discuss their accounts is using those meetings to proposition the customers and steal business from the employee's company. If the fraud examiner wanted to pose as a new customer and meet with the employee, which of the following would best describe the fraud examiner's method?

- A. A source operation
- B. A surveillance operation
- C. An undercover operation
- **D. An entrapment operation**

Answer: D

NEW QUESTION # 160

Pedro, a Certified Fraud Examiner (CFE), is conducting an admission-seeking interview of Manuel, a fraud suspect. After Pedro diffused Manuel's alibis, Manuel became withdrawn and stony, began to slouch in his chair, bowing his head and beginning to cry. What should Pedro do now?

- A. Demand that Manuel stop crying.
- B. Ask Manuel to sit up straight
- C. Leave the room for a short time
- **D. Present an alternative question.**

Answer: D

Explanation:

Explanation: After alibis are diffused, suspects may become quiet, withdrawn, or even cry. This often indicates they are considering confession. At this point, the interviewer should present an alternative question, forcing a choice between two answers that both imply guilt, thus leading toward a benchmark admission.

NEW QUESTION # 161

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