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The CFE-Investigation exam is one of the three certification exams offered by the Association of Certified Fraud Examiners (ACFE). CFE-Investigation exam covers a wide range of topics related to fraud investigation, including fraud prevention and detection, financial transactions and analysis, legal elements of fraud, interviewing techniques, and report writing. CFE-Investigation Exam is comprehensive and requires a thorough understanding of the subject matter.

ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q39-Q44):

NEW QUESTION # 39

Misty, a fraud investigator, is interviewing Larry, who she suspects has been embezzling company funds. Which of the following is NOT a recommended sequence in which Misty should ask Lam/ questions?

- A. Ask questions in random order to prevent Larry from knowing what question comes next.
- B. Ask questions seeking general information before seeking details
- C. Start with general questions and move toward specific questions
- D. Start with questions about known information and work toward unknown information

Answer: A

NEW QUESTION # 40

_____ can be detected by closely examining the documentation submitted with the cash receipts.

- A. None of the above
- B. Voided purchases
- C. Fictitious refunds
- D. Approved transaction

Answer: C

NEW QUESTION # 41

A fraud examiner is based in the United States, a non-European Union (EU) country, and is collecting personal information from their company's human resources (HR) files about an employee based in Spain, an EU country. Based on these facts, the fraud examiner would need to comply with the EU's General Data Protection Regulation (GDPR) when conducting their internal investigation.

- A. False
- B. True

Answer: B

NEW QUESTION # 42

Sylvia, a novice interviewer, asks Adam, the respondent, the following question: "Didn't you know that something wasn't right?" This kind of question is called a _____ question.

- A. Complex
- B. Double-negative
- C. Controlled answer
- D. Free narrative

Answer: B

Explanation:

The Fraud Examiners Manual defines double-negative questions as those containing two forms of negation in a single clause. They are confusing and "often suggest an answer opposite to the correct one." The example given is almost identical to the question here: "Didn't you suspect that something wasn't right?"

Thus, Sylvia's question is a double-negative question, which should be avoided.

NEW QUESTION # 43

Orlando is conducting a fraud examination regarding Fast Freight, a large publicly traded corporation, and wants to find the current officers and directors of the company. Which of the following would be the best source of information for this purpose?

- A. Commercial filings
- B. The company's corporate bylaws
- C. Regulatory securities records
- D. Real property records

Answer: A

NEW QUESTION # 44

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