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## ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q57-Q62):

### NEW QUESTION # 57

Which of the following sources of information is usually considered to be the MOST IMPORTANT in tracing a subject's assets?

- A. Financial institution records
- B. Surveillance footage
- C. Credit card statements
- D. PaystuDs

**Answer: A**

Explanation:

"Records obtained from financial institutions are perhaps the single most important financial source available to a fraud examiner for tracing purposes. They can be used as evidence for fraud, uncover criminal profits, identify criminal assets, and locate assets".

#### **NEW QUESTION # 58**

Which of the following is NOT true with regard to tracing the disposition of loan proceeds?

- A. Tracing loan proceeds can uncover previously unknown witnesses
- **B. Tracing loan proceeds can reveal previous civil offenses committed by the subject**
- C. Tracing loan proceeds can determine if hidden accounts were used for loan payments.
- D. Tracing loan proceeds can determine if the proceeds were deposited into hidden accounts

**Answer: B**

#### **NEW QUESTION # 59**

Steve, a Certified Fraud Examiner (CFE), was interviewing Michelle, a fraud suspect. During the first part of the interview. Michelle was attentive. However, when he asked her more direct questions about the fraud, she suddenly seemed unconcerned, alternately chewing on her pen cap and picking at a loose piece of fabric on the arm of her chair. From this conduct. Steve is likely to conclude that Michelle

- A. Is feeling bored by the interview process
- B. Does not know the answers to Steve's questions
- **C. Is being deceptive**
- D. Is telling the truth

**Answer: C**

#### **NEW QUESTION # 60**

Al needs to know the location of the principal office and the initial shareholders of a company he is investigating. Which of the following would be the BEST source of this reformation?

- A. The utility records in the municipality where the corporation has its principal office
- B. The shareholder data form filed with the World Bank
- C. The contractual documents regarding real property owned by the corporation
- **D. The organizational filings with the government of the jurisdiction in which the company is incorporated**

**Answer: D**

Explanation:

The organizational filings with the government of the jurisdiction in which the company is incorporated Explanation: Organizational filings (e.g., articles of incorporation) are generally public records and include ownership information, initial shareholders, and the location of the principal office.

#### **NEW QUESTION # 61**

Which of the following is a reason why a person or organization might engage a fraud examiner to trace illicit transactions?

- A. An entity needs to find hidden relationships in big data that otherwise would not be discovered.
- **B. A victim of fraud wants to facilitate the recovery of criminal proceeds.**
- C. An attorney wants to evaluate an expert's financial report
- D. An employer wants to know if an employee is falsifying regulatory reports

**Answer: B**

#### **NEW QUESTION # 62**

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