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

### NEW QUESTION # 39

After completing all necessary investigative steps, Erica, a Certified Fraud Examiner (CFE), is reasonably sure that Justine, her primary suspect, committed the fraud in question. Before scheduling an admission-seeking interview with Justine, what else should Erica be reasonably sure of?

- A. That the interview's time, place, and content can be controlled
- B. That Justine will confess to the accusation when prompted

- C. That no other person was involved in the fraud n question
- D. That Justine's employer will take disciplinary action against Justine if she confesses

**Answer: A**

#### **NEW QUESTION # 40**

Lmdsey, a Certified Fraud Examiner (CFE). has been retained to investigate allegations of bribery and kickbacks allegedly committed by a member of an organization's procurement department. Lindsey conducts an interview during which one of the accused's colleagues states that they overheard the accused discussing a free tnp received from one of the organization's vendors. Which type of evidence would the interviewee's statement be considered?

- **A. Verbal evidence**
- B. Inconclusive evidence
- C. Testimonial evidence
- D. Documentary evidence

**Answer: A**

#### **NEW QUESTION # 41**

Cynthia is preparing to conduct a covert investigation. Prior to conducting surveillance of her subject, she creates a memorandum outlining the basis for her operation Which of the following pieces of information should she include in her memorandum?

- A. All of the above
- **B. The name of the subject she will be observing**
- C. The identities of any confidential sources to be used in the operation
- D. Her first impression regarding the subject's culpability

**Answer: B**

Explanation:

Before conducting surveillance, a memorandum should document the basis for the covert operation, including: (1) the information the operation is based on, (2) expected information to be gained, (3) identities of suspects (subjects) if known, and (4) operatives under the examiner's control. Confidential sources should not be identified by name but referred to symbolically.

#### **NEW QUESTION # 42**

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

**Answer: B**

#### **NEW QUESTION # 43**

Charles, a fraud examiner, accuses George of fraud during an admission-seeking interview. George immediately denies the charge How should Charles respond to George's denial?

- **A. Use a delaying tactic to interrupt the denial**
- B. Remind George he has to tell the truth or face perjury.
- C. Counter the denial by arguing with George until further denials are futile
- D. Allow George to continue denying the charge.

**Answer: A**

## NEW QUESTION # 44

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