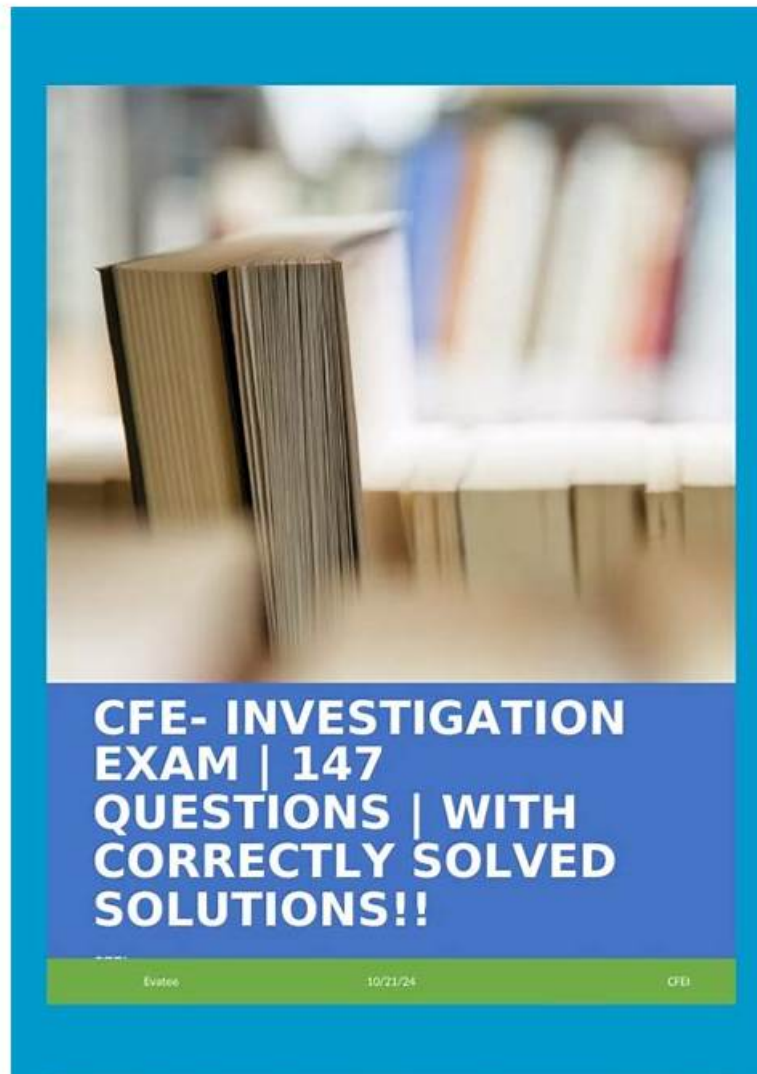


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ACFE is the world's largest anti-fraud organization and is dedicated to providing anti-fraud education and training to professionals. The CFE-Investigation certification exam is designed to test the knowledge and skills of professionals in the areas of fraud investigation, detection, and prevention.

ACFE CFE-Investigation (Certified Fraud Examiner - Investigation) Exam is a certification program designed to prepare individuals who are interested in investigating fraud. The Association of Certified Fraud Examiners (ACFE) is responsible for the development and administration of the CFE-Investigation Exam. CFE-Investigation exam is designed to test the candidate's knowledge of various fraud investigation techniques, including interview techniques, evidence collection, and legal considerations.

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### ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q106-Q111):

#### NEW QUESTION # 106

Which of the following statements is MOST ACCURATE regarding how a fraud examiner should prepare for an interview with a subject from a different jurisdiction?

- A. A fraud examiner does not need to research cultural considerations such as personal space and eye contact.
- B. Consulting with legal counsel is only necessary when an investigation spans multiple jurisdictions
- **C. A fraud examiner should find out whether there are limitations on the use of information obtained during an interview**
- D. Failing to observe cultural norms is not a concern if the interviewer is from a different country than the interviewee

**Answer: C**

Explanation:

The manual emphasizes that interviews-especially with subjects in other jurisdictions-require legal and cultural considerations. Fraud examiners must consider cultural norms (such as personal space, body language, and eye contact) and jurisdiction-specific laws governing the use of information from interviews. In particular, some jurisdictions limit how interview information can later be used. Therefore, the most accurate statement is that the examiner should verify such limitations before proceeding.

#### NEW QUESTION # 107

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

**Answer: C**

Explanation:

\* "Once a denial is uttered, it becomes extremely difficult for the accused to change his response, because doing so would be an admission that he lied. Therefore, the interviewer must prevent an outright denial, thereby making it easier for the subject to confess".

\* "One of the most effective techniques to stop or interrupt a denial is through a delaying tactic... the interviewer should attempt to delay the outright denial; he should not argue with the accused".

Thus, Charles should interrupt with a delaying tactic.

#### NEW QUESTION # 108

Smith, a Certified Fraud Examiner (CFE) for the Ajax Co., observes Jones, an accounts payable clerk, driving an expensive sports car to work. Smith also has knowledge that Jones recently had extensive remodeling done on her residence. Smith has sufficient predication to:

- A. Accuse Jones directly of having committed fraud.
- **B. Conduct discreet inquiries into Jones's responsibilities as an accounts payable clerk**
- C. Search Jones's mobile phone for evidence of misconduct
- D. Notify management of the possibility that Jones has committed fraudulent acts.

**Answer: B**

Explanation:

Observing signs of wealth (sports car, home remodeling) may raise suspicion, but by itself it does not provide sufficient predication to accuse or notify management of fraud. The proper next step is to conduct discreet inquiries to determine if further evidence exists before escalating.

#### NEW QUESTION # 109

Which of the following is NOT one of the main limitations of conducting a search for public records using online databases?

- A. Online public records searches are limited in the jurisdictions they cover.
- B. The timeliness and accuracy of information in online databases must be validated
- C. Public records database companies are difficult to find.
- D. Online coverage of public records varies widely from jurisdiction to jurisdiction

**Answer: C**

Explanation:

The manual and CFE Prep list the main limitations:

- \* Coverage varies by jurisdiction.
- \* Searches are limited in area.
- \* Records are often abstracts.
- \* Information may be inaccurate or outdated.
- \* Searches can be erratic.

Nowhere is "difficulty in finding database companies" mentioned.

#### NEW QUESTION # 110

Which of the following statements is MOST ACCURATE regarding how a fraud examiner should prepare for an interview with a subject from a different jurisdiction?

- A. A fraud examiner should find out whether the interviewee can insist upon the presence of a legal representative
- B. Consulting with legal counsel is only necessary when an investigation spans multiple
- C. A fraud examiner does not need to research cultural considerations such as appropriate greetings and eye contact.
- D. Failing to observe cultural norms is not a concern if the interviewer is from a different country than the interviewee.

**Answer: A**

Explanation:

When preparing to interview subjects across jurisdictions, fraud examiners must consider both legal rights and cultural differences. The Manual advises examiners to:

- \* Research local laws governing the right to counsel during interviews.
- \* Understand cultural norms (e.g., greetings, eye contact). Failing to observe these can damage credibility.

Thus, it is most accurate that an examiner must determine whether the subject can legally insist on a lawyer's presence.

#### NEW QUESTION # 111

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