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ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q102-Q107):

NEW QUESTION # 102

The term _____ refers to a process of resolving allegations of fraud from inception to disposition.

- A. Fraud theory
- B. Forensic investigation
- C. Fraud management
- D. Fraud examination

Answer: D

Explanation:

According to the 2014 International Fraud Examiners Manual:

"The term fraud examination refers to a process of resolving allegations of fraud from inception to disposition, and it is the primary function of the anti-fraud professional. The fraud examination process encompasses a variety of tasks that might include:

- * Obtaining evidence
- * Reporting
- * Testifying
- * Assisting in fraud detection and prevention".

Similarly, in the CFE Prep - Investigations study guide:

"Fraud examination is best described as...a methodology for resolving fraud allegations from inception to disposition. The term fraud examination refers to a process of resolving allegations of fraud from inception to disposition, and it is the primary function of the anti-fraud professional".

This clearly verifies that fraud examination is the correct term for the process of resolving fraud allegations from beginning (inception) to end (disposition).

Therefore, the correct answer is D. Fraud examination.

NEW QUESTION # 103

Which of the following should be done to prepare an organization for a formal fraud investigation?

- A. Notify all managers about the investigation explaining why it is happening and who is involved
- B. Inform the subject that they are under investigation.
- C. Send an email to all employees explaining the investigation's purpose
- **D. Notify key decision-makers when the investigation is about to begin**

Answer: D

NEW QUESTION # 104

A law enforcement officer receives a reliable tip from an informant that a government employee is soliciting bribes in exchange for awarding contracts to the employee's agency. To investigate, the officer poses as a potential contractor and contacts the suspect employee about the possibility of getting a contract with the agency. During the conversation, the suspect demands a cash payment for the officer to be considered for upcoming contracts. If the suspect claims entrapment at trial, then which of the following is MOST LIKELY to occur?

- A. The suspect's claim will succeed because the investigator used deceit
- B. The suspect's claim will fail because the investigator is a law enforcement agent
- **C. The suspect's claim will fail because the investigator had adequate predication**
- D. The suspect's claim will succeed because the investigator lacked probable cause

Answer: C

NEW QUESTION # 105

Which of the following situations would MOST LIKELY require access to nonpublic records to develop evidence?

- A. Obtaining a company's business filings
- B. Determining who owns a piece of real estate
- C. Finding out where a person lives
- **D. Reviewing an individual's personal mobile phone records**

Answer: D

Explanation:

Phone records are classified as nonpublic records. The Fraud Examiners Manual explains that personal telephone and mobile records usually require consent, subpoena, or warrant to access. Public records, by contrast, include real property ownership and corporate filings. Therefore, D is correct.

NEW QUESTION # 106

Tonya, a suspect in a kickback scheme is being interviewed by Carlos, a fraud examiner. As the interview progresses, Carlos notices that Tonya is exhibiting signs of stress such as repeatedly touching her face, crossing and uncrossing her legs and darting her eyes

around the room. Carlos should conclude that Tonya's behavior is the result of deception.

- A. False
- B. True

Answer: A

NEW QUESTION # 107

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