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ACFE Certified Fraud Examiner Sample Questions (Q144-Q149):

NEW QUESTION # 144

The prime targets for skimming schemes which are hard to monitor and predict such as late fees and parking fees, are:

- A. Revenue sources
- B. Recorded sales
- C. Internal audits
- D. Register manipulations

Answer: A

NEW QUESTION # 145

In Fraud scale pressure, opportunity and integrity variables all results in a list of ____ possible red flags or indicators of occupational fraud and abuse.

- A. 0
- B. 1
- C. 2
- **D. 3**

Answer: D

Explanation:

Section: Fraud Prevention and Deterrence

NEW QUESTION # 146

Theft of incoming checks usually occurs when _____ is (are) in charge of opening the mail and recording the receipt of payments.

- **A. Single employee**
- B. None of the above
- C. More than two employees
- D. Two employees

Answer: A

NEW QUESTION # 147

Undisclosed payments made by vendors to employees of purchasing companies are referred to as:

- **A. Kickbacks**
- B. Presolicitaion
- C. None of the above
- D. Bid-rigging

Answer: A

Explanation:

Section: Fraud Prevention and Deterrence

NEW QUESTION # 148

Fill in Blank

A _____ can be very costly for an organization to undertake, both in terms of money and time spent.

Answer:

Explanation:

Civil lawsuit

NEW QUESTION # 149

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