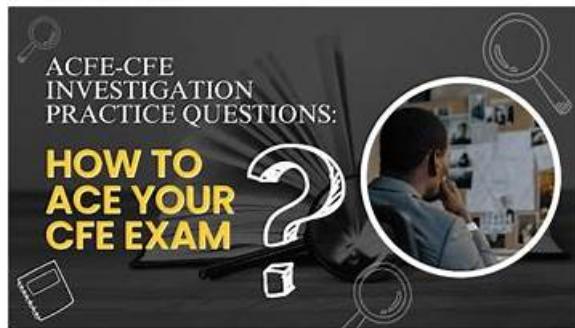


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ACFE CFE Investigation Practice Questions: How to Ace Your CFE Exam?

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What Are ACFE CFE Investigation Practice Questions?

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ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q72-Q77):

NEW QUESTION # 72

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

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

Answer: C

NEW QUESTION # 73

Assuming that a jurisdiction has prohibited pretexting against financial institutions which of the following actions would constitute illegal pretexting?

- A. **Stealing a person's mail to obtain the person's bank account number**
- B. Intentionally making false statements on loan applications
- C. Impersonating an account holder to access their bank records
- D. Setting up a bank account in an assumed name

Answer: A

NEW QUESTION # 74

Delta, an interviewer with little experience, asks Sigma, the respondent, the following question: "Were you aware that the signature was forged, and why didn't you tell anyone earlier?" This kind of question is called a_____question

- A. **Complex**
- B. Double-negative
- C. Free narrative
- D. Controlled answer

Answer: A

Explanation:

Complex questions:

"consist of a series of interrelated questions... too complicated to be easily understood, cover more than one subject, or require more than one answer".

The question asked by Delta ("Were you aware that the signature was forged, and why didn't you tell anyone earlier?") covers two issues, making it complex.

NEW QUESTION # 75

Fraud examination reports should be written with which of the following audiences in mind?

- A. **All of the above**
- B. Investors and owners

- C. Opposing legal counsel
- D. The media

Answer: A

Explanation:

Fraud examination reports are not written only for internal use. The 2014 International Fraud Examiners Manual clearly emphasizes: "When drafting a report, fraud examiners must consider who might end up reading it. Fraud examiners should keep in mind that the fraud examination report will be read by the general public and adverse parties."

Under no circumstances should the fraud examiner prepare a communication with the idea that the information will not be disclosed to adverse third parties. Fraud examiners should draft their reports with this caveat in mind." The manual further specifies the wide range of potential readers:

- * There are many individuals and groups that might end up reading a fraud examination report, including the following parties:
 - * Company insiders (managers, board of directors, owners, investors, etc.)
 - * Attorneys (legal counsel, prosecutors, regulators, and defense counsel)
 - * Defendants and witnesses
 - * Press and media outlets
 - * Judges or juries**

This aligns with the CFE Prep - Investigations study guide, which also confirms:

"There are many parties that might read a fraud examination report, including company insiders, attorneys, defendants and witnesses, press and media outlets, and judges or juries."

#Interpretation:

- * The media may access the report through litigation disclosures or leaks.
- * Opposing legal counsel will review the report during discovery or trial.
- * Investors and owners (company insiders) are primary stakeholders.

Thus, the only correct choice is D. All of the above, because fraud examination reports must be written with all possible audiences in mind, ensuring accuracy, clarity, impartiality, and professionalism to withstand scrutiny from multiple directions.

NEW QUESTION # 76

Butler, a Certified Fraud Examiner (CFE), needs to obtain a copy of a statement that the chief executive officer (CEO) of Accord Investments, a venture capital firm, posted on the firm's website sometime last year. Unfortunately, the quote has been removed from the website. Which of the following resources would be the BEST choice for Butler to consult to find an earlier version of the web page that he needs?

- A. The deep web
- B. The free web
- C. The invisible archives
- D. The internet archives

Answer: D

NEW QUESTION # 77

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