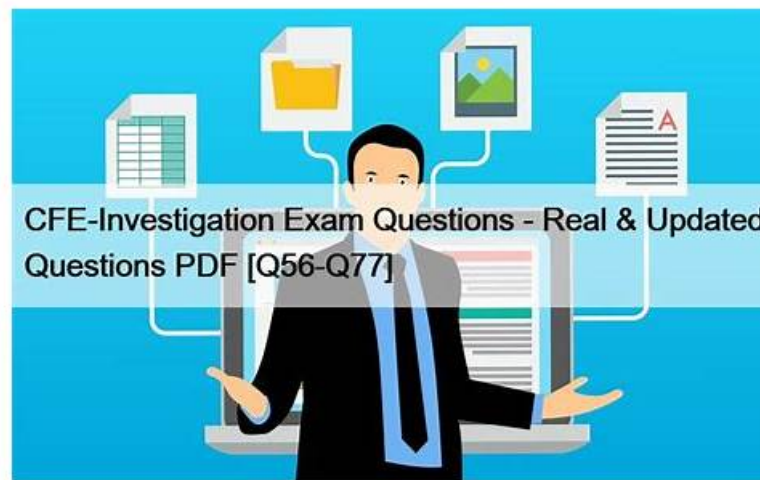


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Our ACFE CFE-Investigation study guide in order to allow the user to form a complete system of knowledge structure, the qualification examination of test interpretation and supporting course practice organic reasonable arrangement together, the CFE-Investigation simulating materials let the user after learning the section, and each section between cohesion and is closely linked, for users who use the Certified Fraud Examiner - Investigation Exam CFE-Investigation training quiz to build a knowledge of logical framework to create a good condition.

## ACFE Certified Fraud Examiner - Investigation Exam Sample Questions (Q21-Q26):

### NEW QUESTION # 21

Which of the following is NOT true with regard to tracing the disposition of loan proceeds?

- A. Tracing loan proceeds can determine if hidden accounts were used for loan payments
- B. Tracing loan proceeds can uncover previously hidden assets
- C. Tracing loan proceeds can identify the presence of internal control weaknesses.

- D. Tracing loan proceeds can determine if the proceeds were deposited into hidden accounts.

**Answer: C**

Explanation:

The Fraud Examiners Manual and CFE Prep Guide explain that tracing loan proceeds is a key investigative tool, but its scope is limited. Specifically, it helps determine:

- \* if proceeds were deposited into hidden accounts,
- \* if hidden accounts were used for loan payments, and
- \* if loans were secured by hidden assets or unknown witnesses.

However, the manuals do not state that tracing loan proceeds can identify internal control weaknesses. That is a different aspect of fraud examination, often addressed through audit procedures or control assessments.

Thus, option D is NOT true.

#### NEW QUESTION # 22

Which of the following sets of numbers could a fraud examiner MOST LIKELY benefit from running a Benford's Law analysis on?

- A. Bank account numbers
- **B. Vendor invoice amounts**
- C. Employee identification numbers
- D. Telephone numbers

**Answer: B**

#### NEW QUESTION # 23

Which of the following statements about how fraud examiners should approach fraud examinations is FALSE?

- **A. When conducting fraud examinations, fraud examiners should start with specific details and move toward more general information.**
- B. In most examinations, fraud examiners should start interviewing the least involved candidates and proceed toward those who are potentially more involved.
- C. When conducting fraud examinations, fraud examiners should begin with general information that is known and then move to the more specific details.
- D. When conducting fraud examinations, fraud examiners should adhere to the fraud theory approach.

**Answer: A**

#### NEW QUESTION # 24

Which of the following would be most useful in determining when a specific document file was created?

- A. The document's metadata
- B. Operating system partition
- C. Internet activity data
- **D. The system log**

**Answer: D**

#### NEW QUESTION # 25

Which of the following is one of the purposes of closing questions in a routine interview?

- A. To reduce testimony to a signed, written statement
- B. To assess whether the subject is ready to confess
- **C. To close the interview positively and maintain goodwill**
- D. To confirm the credibility of the witness being interviewed

**Answer: C**

Explanation:

The 2014 Fraud Examiners Manual and CFE Prep explain:

"Closing questions seek to close the interview positively. In routine interviews, closing questions serve the following purposes: reconfirm facts, gather additional facts, and conclude the interview in a manner required to maintain goodwill." Thus, the correct answer is A.

## NEW QUESTION # 26

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There is no doubt that advanced technologies are playing an important role in boosting the growth of ACFE companies. This is the reason why the employees have now started upgrading their skillset with the Certified Fraud Examiner - Investigation Exam (CFE-Investigation) certification exam because they want to work with those latest applications and save their jobs. They attempt the Certified Fraud Examiner - Investigation Exam (CFE-Investigation) exam to validate their skills and try to get their dream job.

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