1. According to the article, “Anonymous shell companies rising,” shell companies:
   A. Are mostly illegal.
   B. Seldom provide anonymity and concealment.
   C. Decrease the likelihood of detection from regulators, law enforcement, fraud examiners and auditors.
   D. Aren’t gaining ground.

2. According to the article, “Anonymous shell companies rising,” government regulatory requirements around the world haven’t caught up with how fraudsters and criminals are operating.
   A. True.
   B. False.

3. According to the article, “Fraudulent facets: Shining a light through diamond fraud”:
   A. In 1880, South Africa found vast amounts of diamonds in its mines.
   B. Scarcity and maximum utility can explain our seemingly irrational purchases.
   C. Anti-fraud professionals look for suspicious “kinks in the links” in inflection (or turning) points where significant changes can occur throughout the distribution chain.
   D. Edmund Burke developed the “paradox of value” principle.

4. According to the article, “Fraudulent facets: Shining a light through diamond fraud”:
   A. “Diffusion” is how a fraudster is able to quickly convince victims of get-rich schemes.
   B. Our impulsive desires and overly optimistic assumptions often sway our assessment of potential risks of low-utility/high-value commodities.
   C. Diamond fraudsters have duped several members of the U.S. Congress.
   D. Diamond fraud has crippled the governments of Zimbabwe and Nigeria.

5. According to the article, “Lone brave journalist exposes 1MDB corruption,” Clare Rewcastle Brown said:
   A. “Malaysian officials continue to post lies about me via Twitter and in blog posts.”
   B. “I continue my journalistic quest because I want to help the Malaysians when they aren’t able to help themselves.”
   C. “My work with this issue has spurred me to tackle other global frauds.”
   D. “I asked why no one was covering it, and for some time I hoped someone else would.”

6. According to the article, “Lone brave journalist exposes 1MDB corruption,” Clare Rewcastle Brown said:
   A. “I continue to receive support from several global media outlets.”
   B. “In the beginning of my investigations, I received two death threats.”
   C. “I was actually pretty worried that this story would get buried. Very powerful legal forces were working hard to dissuade mainstream media from covering it.”
   D. “At one point, I retreated to the English countryside for my safety.”

7. According to the article, “Tipsters not trusting the system?” attendees at the author’s breakout session at the 28th Annual ACFE Global Fraud Conference said:
   A. Tips of fraud or misconduct almost always come through a hotline.
   B. Tips, unfortunately, might not make it into case management systems if the tipsters don’t use their organizations’ hotlines.
   C. Their overall hotline processes are independent, and their organizations consistently apply the appropriate amount of professional skepticism.
   D. Most of their organizations do proper due diligence with their hotlines.

8. According to the article, “Tipsters not trusting the system?” in an unhealthy or weak corporate culture, the “right” amount of pressure or overarching profit motive can cause anyone involved in the whistleblowing process to consciously overlook evidence or even lie.
   A. True.
   B. False.

9. According to the case in the article, “Trust us … we wouldn’t lie to you,” Sam, president and CEO of Inland Distributors:
   A. Said Inland owned five additional companies.
   B. Dissolved Inland after the author found rampant fraud.
   C. Kept the author’s regional public accounting firm on retainer.
   D. Knew that David Kirkham might withdraw from the engagement, so he threatened him and Shipman Calabrese with a lawsuit.

10. According to the article, “Trust us … we wouldn’t lie to you,” Shipman Calabrese didn’t retain Inland or Sam as a client and, to the best of my knowledge, nothing negative ever came of the actions of Sam, Brad and Evan.
    A. True.
    B. False