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1. According to the opening case in the article, "Keep ahead of fluid global anti-fraud regulations," Kumar:
  - A. Successfully completed his due diligence and acquired Previo Industries with no problems.
  - B. Acquired Previo Industries and commenced to devise an embezzlement plan.
  - C. Shouldn't have relied on the due diligence Intrazio conducted a few years earlier as a bulletproof indicator of Previo's present standing.
  - D. Didn't acquire Previo Industries because he discovered numerous red flags.
2. According to the article, "Keep ahead of fluid global anti-fraud regulations," standards across the globe are fast converging to the "ethics and value" phase of governance.
  - A. True.
  - B. False.
3. According to the article, "Fear not the breach!" Theresa Payton said:
  - A. "Organizations aren't bulletproof. They have to assume that cybercriminals will breach them."
  - B. "As CIO at the White House, I had to protect data on multiple fronts."
  - C. "Here's the challenge: lock down gaps in your organization but don't devalue your employees."
  - D. "When you're in the middle of a breach, what you do will define your reputation for years to come."
4. According to the article, "Fear not the breach!" Theresa Payton said:
  - A. "A communication plan needs to focus on when you need to disclose publicly to your employees, board, third-party vendors, regulators and — most importantly — your customers."
  - B. "Your cybersecurity playbook is only as good as the latest ransomware fix this week."
  - C. "You have to maintain close daily relationships with your IT crew."
  - D. "Devise a breach response team now and make sure it meets weekly with a robust agenda."
5. According to the article, "Dark world of oil theft and fraud":
  - A. "Oil theft is a widespread problem that harms countries around the world. The scale of the issue, however, remains widely unknown."
  - B. "Oil fraudsters commit their crimes primarily in South Africa."
  - C. "Most oil theft results from bribery of officials."
  - D. "Oil fraud and theft decreases world GDP by \$22 billion each year."
6. According to the article, "Dark world of oil theft and fraud," the first and most pivotal step in tackling the problem of downstream oil theft is to recognize how pervasive and pernicious the problem is.
  - A. True.
  - B. False.
7. According to the article, "Bad leaders? Increased fraud," workplace detachment can lead to:
  - A. Lost market share.
  - B. Revenue loss.
  - C. Higher overall employee turnover.
  - D. All of the above.
8. According to the article, "Bad leaders? Increased fraud":
  - A. A Workplace Foundation survey reports an 18% increase in organization pilfering in 2018.
  - B. Bad Tone at the Top alone can't explain workplace dissonance.
  - C. Poor leadership is a contaminant originating upstream in the work environment.
  - D. Emotional intelligence arises in the neocortex.
9. According to the article, "Global fraud is the same — legal systems aren't":
  - A. The majority of legal systems aren't secular systems.
  - B. Common law has its roots in ancient Roman law.
  - C. Most common-law countries use adversarial proceedings.
  - D. Judges play extremely crucial roles in civil law systems.
10. According to the article, "Global fraud is the same — legal systems aren't," evidence is anything that tends to prove or disprove some claim or assertion.
  - A. True.
  - B. False.



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ACFE NEWS, CONTINUED FROM PG. 69



**Kylie Ting, University of Texas at Austin**

Kylie Ting plans to graduate with bachelor's and master's degrees in accounting and earning the CFE credential and the CPA license. She has a 3.84 GPA. Ting says she wants to be a forensic auditor with the U.S. Government Accountability Office.



**Michael Gillen, Villanova University**

Michael Gillen is a finance and accounting double major with a 3.8 GPA. He says anti-fraud professionals, including professors and his father, have influenced him. He serves on the executive board and is an ambassador at the Villanova School of Business, and is an active member of the Villanova Mergers and Acquisitions Society. Gillen says he plans on pursuing the CFE credential, the CPA license and the Certified Financial Planner certification.



**Haley West, Wake Forest Business School**

Haley West is pursuing an MBA and maintains a 3.7 GPA. She says she plans to focus on developing business theory as it relates to organizational psychology and its effects on employee fraud. West is a member of SynerG, a young professional's group; the ACFE; AICPA; and the North Carolina Association of CPAs. West says she'd like to earn a doctorate in a management program and work for the FBI.



**Claire O'Brien, The Catholic University of America**

Claire O'Brien is pursuing a bachelor's in accounting with a minor in finance. After graduation, she says she plans on earning the CPA license, becoming a forensic accountant and working at one of the Big Four accounting firms. O'Brien has a 3.41 GPA.



**Eric Ingwerson, Montana State University**

Eric Ingwerson is studying accounting. He says he plans to pursue a career in internal audit, a master's degree in professional accounting, the CFE credential and the Certified Internal Auditor certification. Eric has a 3.15 GPA.



**Crystal Balderas, Texas A&M University-Kingsville**

Crystal Balderas is studying accounting. She says she wants to pursue the CPA license and be an FBI special agent. After college, Balderas says she plans on working at a bank. She has a 3.03 GPA. ■ **FM**

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