

The *Fraud Magazine* CPE quizzes are now available online only. Please visit [ACFE.com/FMQuiz](https://www.acfe.com/FMQuiz) or view the CPE Quiz form on the next page for more information on how to earn your 10 CPE.




- According to the article, "Don't take this fraud for granted":
  - Most federal grant dollars are awarded to state governments who then sub-grant them to subordinate units of government or other entities.
  - Grantees aren't required to have a procurement policy.
  - The least common grant fraud scheme is the direct theft of funds.
  - The federal grants process was overhauled in 2016.
- According to the opening case in the article, "Don't take this fraud for granted," Vesta Brue diverted grant funds to support herself and her businesses.
  - True.
  - False.
- According to the article, "Justice at all costs," Bill Browder says:
  - "I'll never relent from fighting corruption wherever I see it."
  - "We've been able to recover \$150 million of the stolen cash."
  - "Sergei was a dear friend, and I continue to fight fraud because of him."
  - "And what I've learned is tenacity and persistence are the distinguishing characteristics between people who succeed and those who don't."
- According to the article, "Justice at all costs":
  - Hermitage Capital Management exposed Russian companies for coercion and torture.
  - In 2007, authorities in Saint Petersburg detained Browder and sent him back to the U.S.
  - Russian officials seized Browder's wife and questioned her for three days.
  - Browder has spent the last nine years conducting a global campaign to impose visa bans and asset freezes on individual human rights abusers — particularly those who played a role in Magnitsky's false arrest, torture and death.
- According to the article, "Can economic sanctions lead to fraud?"
  - We see global uniformity on virtual currencies.
  - Virtual currencies' central intermediaries can hold parties accountable.
  - A theory goes that an increase in sanctioned countries — such as Iran, Russia and Turkey — could instigate an anti-dollar war, and they'd abandon the U.S. dollar as the preferred currency in global trade.
  - The limitations of virtual currencies haven't prevented their use on a large scale.
- According to the article, "Can economic sanctions lead to fraud?" Terrorists and fraudsters might not be using virtual currencies effectively now, but the currencies' daily volatility could change circumstances in a moment.
  - True.
  - False.
- According to the opening case in the article, "Create your luck to find fraud," Marcus:
  - Was wary of taking the job as the CFO for a charter-school group.
  - Eventually discovered multiple instances in Steve's life of what appeared to be fraud.
  - Went to the FBI with his suspicions, but the agency dismissed his concerns.
  - Didn't further pursue his qualms.
- According to the article, "Create your luck to find fraud," during or after an initial encounter with unsought information, you might have a conversation, learn something or observe something that triggers your processing of the big ideas you stored.
  - True.
  - False.
- According to the article, "Want to be an expert witness?"
  - "I've come to realize that the most difficult times testifying rarely has anything to do with me," says Regent Emeritus Tiffany Couch, CFE.
  - "Expert witnessing is probably one of the most stressful — but rewarding — professional activities you'll ever take on," says Janet McHard, CFE, CPA, CFF.
  - "I've been able to train many of our company associates in the finer points of expert witnessing, which — in turn — has helped improve my witness experiences," says Regent Emeritus Ralph Summerford, CFE, CPA/ABV.
  - "Prepare, prepare, prepare weeks before you sit in that witness box," says Rebecca Busch, CFE, R.N.
- According to the article, "Want to be an expert witness?"
  - "I couldn't have begun as an expert witness if I hadn't had a mentor pass on to me what she had learned," says Jeff Matthews, CFE, CPA.
  - "I testify mostly in civil cases about digital forensic matters, so I need to keep current on the latest IT issues," says Walter W. Manning, CFE.
  - "Most people who qualify as an expert witness have either advanced education or an extensive work record in a particular area," says Bret Hood, CFE.
  - "Prosecutors will research all of your published credentials and work, so make sure your online social media presence is professional and accurate," says Hugo A. Holland, J.D., CFE.

The *Fraud Magazine* CPE Quiz has moved to an online self-study format, making it easier for CFEs to earn 10 ACFE (non-NASBA) CPE. CFEs can earn 10 CPE by taking quizzes online after reading featured articles in *Fraud Magazine*.

Visit [ACFE.com/FMQuiz](https://www.acfe.com/FMQuiz) and follow the steps below:

- Select the Online *Fraud Magazine* CPE Quizzes by year from the dropdown\*.
- Click the "Add to Cart" button and complete the checkout process.
- Read featured articles in *Fraud Magazine* that correspond to the year of the quiz set you purchased.
- Access your quiz set by logging into your ACFE.com account, clicking on the "My Transactions" tab and clicking on the quiz set you purchased.
- Pass 5 of 6 quizzes with a score of 70% or higher and receive your CPE certificate instantly via email.

For more information, please review the "CPE Info" and "FAQs" tabs or contact a representative:

-  [MemberServices@ACFE.com](mailto:MemberServices@ACFE.com)
-  (800) 245-3321 / +1 (512) 478-9000
-  Secure online chat service

\*Quizzes will be added to the current year's set as issues of *Fraud Magazine* are published. CPE can only be obtained from the current year's quizzes after the fifth quiz is made available in September.

Please Note: The *Fraud Magazine* CPE Service CPE credits apply only to the CFE status and not to any other professional designations. *Fraud Magazine* CPE is not registered with the National Association of State Board of Accountancy (NASBA).

The ACFE collects and stores your personal data in the U.S. to provide member services and fulfill transactions requested by you. For a full explanation of your rights regarding how we store and use your data, visit [ACFE.com/privacy-policy.aspx](https://www.acfe.com/privacy-policy.aspx).



**DO NOT SUBMIT THIS FORM.** Log in to your My Transactions page after purchasing the *Fraud Magazine* Quiz set to submit your answers or record your answers on the answer sheet and submit online when you are ready.