CFE EXAM
Content Outline

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Section 1: Fraud Schemes and Financial Crimes

Domain 1: Accounting Concepts	Percentage of Exam: 6%	Number of Exam Questions: 7

1. Identify balance sheet (i.e., statement of financial position) components and their relationship to each other (e.g., assets, liabilities).
2. Identify income statement (i.e., profit-and-loss statement, statement of operations) components and their relationship to each other (e.g., difference between cash, revenue, gross profit, and net profit).
3. Identify statement of cash flows components.
4. Differentiate between cash and accrual accounting.
5. Recognize accounting frameworks (e.g., GAAP, IFRS) and when they are used.

Domain 2: Financial Statement Fraud	Percentage of Exam: 4%	Number of Exam Questions: 5

1. Describe types of financial statement fraud schemes.
    a. Balance sheet manipulation
    b. Revenue manipulation
    c. Expense manipulation
    d. Improper disclosure schemes
2. Identify techniques used for financial statement analysis (e.g., horizontal/vertical analysis, ratio analysis).

Domain 3: Asset Misappropriation: Cash Receipts	Percentage of Exam: 5%	Number of Exam Questions: 6

1. Describe types of skimming schemes.
2. Recognize prevention measures for skimming schemes.
3. Recognize detection measures for skimming schemes.
4. Describe types of cash larceny schemes.
5. Recognize prevention measures for cash larceny schemes.
6. Recognize detection measures for cash larceny schemes.

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Domain 4: Asset Misappropriation: Fraudulent Disbursements	Percentage of Exam: 13%	Number of Exam Questions: 15

1. Describe types of cash register disbursement schemes.
2. Recognize prevention measures for cash register disbursement schemes.
3. Recognize detection measures for cash register disbursement schemes.
4. Describe types of payment tampering schemes.
5. Recognize prevention measures for payment tampering schemes.
6. Recognize detection measures for payment tampering schemes.
7. Describe types of billing schemes.
8. Recognize prevention measures for billing schemes.
9. Recognize detection measures for billing schemes.
10. Describe types of payroll fraud schemes.
11. Recognize prevention measures for payroll fraud schemes.
12. Recognize detection measures for payroll fraud schemes.
13. Describe types of expense reimbursement schemes.
14. Recognize prevention measures for expense reimbursement schemes.
15. Recognize detection measures for expense reimbursement schemes.

Domain 5: Asset Misappropriation: Inventory and Other Assets	Percentage of Exam: 2%	Number of Exam Questions: 3

1. Describe types of inventory theft schemes.
2. Recognize prevention measures for inventory theft schemes.
3. Recognize detection measures for inventory theft schemes.

Domain 6: Corruption	Percentage of Exam: 6%	Number of Exam Questions: 7

1. Describe types of corruption schemes.
    a. Bribery (e.g., gifts, kickbacks)
    b. Conflicts of interest
    c. Economic extortion
2. Recognize methods of making illegal payments.
3. Recognize prevention measures for corruption schemes.
4. Recognize detection measures for corruption schemes.

Domain 7: Theft of Data and Intellectual Property	Percentage of Exam: 4%	Number of Exam Questions: 5

1. Describe intellectual property (IP) theft (e.g., data, commercial/trade/research secrets).
2. Differentiate between corporate espionage and competitive intelligence.
3. Describe methods through which information is stolen (e.g., insider threat, cyberattacks, social engineering).
4. Recognize prevention measures for intellectual property theft schemes.
5. Recognize detection measures for intellectual property theft schemes.

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Domain 8: Identity Theft	Percentage of Exam: 4%	Number of Exam Questions: 5

1. Describe types of identity theft schemes.
2. Describe methods of identity theft (e.g., artificial intelligence [AI] tools, phishing, social engineering).
3. Recognize prevention measures for identity theft schemes.
4. Recognize detection measures for identity theft schemes.

Domain 9: Financial Institution Fraud	Percentage of Exam: 4%	Number of Exam Questions: 5

1. Describe types of financial institution fraud schemes.
    a. Loan and mortgage fraud schemes
    b. New account schemes
    c. Theft from customer accounts
2. Recognize prevention measures for financial institution fraud schemes.
3. Recognize detection measures for financial institution fraud schemes.

Domain 10: Money Laundering	Percentage of Exam: 7%	Number of Exam Questions: 8

1. Define money laundering.
2. Describe the stages of money laundering.
3. Describe money laundering schemes.
    a. Cross-border transfer of currency (e.g., money mules)
    b. Overstatement of reported revenue
    c. Structuring/smurfing
    d. Trade-based money laundering
4. Describe methods and vehicles for money laundering (e.g., front businesses, casinos, real estate, alternative remittance systems, crypto/virtual assets, gifts cards).
5. Describe components of anti-money laundering programs.
    a. Beneficial ownership reporting
    b. Customer due diligence/know-your-customer/onboarding
    c. Reporting large cash transactions with customers
    d. Suspicious Transaction Reports (STR)/Suspicious Activity Reports (SAR)
    e. Terrorism financing
    f. Trafficking (e.g., drug, human/labor, weapon)
6. Recognize appropriate frameworks and regulations (e.g., Financial Action Task Force [FATF] Recommendations).

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Domain 11: Securities Fraud	Percentage of Exam: 4%	Number of Exam Questions: 5

1. Recognize types and roles of agencies that regulate and enforce securities laws and regulations and related self-regulatory organizations.
2. Define securities and investment contracts.
3. Describe types of securities fraud schemes.
    a. Nonfinancial disclosures (e.g., Environmental Social Governance [ESG] fraud, sustainability)
    b. Insider trading
    c. Misrepresentations and omissions
    d. Unsuitable recommendations
    e. Unregistered broker-dealers
4. Recognize prevention measures for securities fraud schemes.
5. Recognize detection measures for securities fraud schemes.

Domain 12: Payment Fraud	Percentage of Exam: 6%	Number of Exam Questions: 7

1. Describe types of payment fraud schemes.
    a. Check fraud schemes
    b. Electronic funds transfer fraud schemes
    c. Mobile payment schemes
    d. Payment card fraud schemes (e.g., card skimming and shimming, counterfeit cards)
    e. Prepaid card schemes
    f. Account takeover schemes
2. Recognize prevention measures for payment fraud schemes.
3. Recognize detection measures for payment fraud schemes.

Domain 13: Insurance Fraud	Percentage of Exam: 4%	Number of Exam Questions: 5

1. Describe types of insurance fraud schemes.
    a. Agent/broker fraud
    b. Asset-based insurance schemes
    c. Benefit fraud (e.g., life insurance, workers' compensation)
    d. Premium vs. claim fraud
    e. Property and casualty insurance fraud
2. Recognize prevention measures for insurance fraud schemes.
3. Recognize detection measures for insurance fraud schemes.

Domain 14: Health Care Fraud	Percentage of Exam: 3%	Number of Exam Questions: 3

1. Describe types of health care fraud schemes.
    a. Fraud by the insurance company/group
    b. Fraud by the patient
    c. Fraud by service providers
2. Recognize detection measures for health care fraud schemes.

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Domain 15: Consumer Fraud and Scams	Percentage of Exam: 4%	Number of Exam Questions: 5

1. Describe types of consumer fraud and scams.
    a. Advance-fee fraud schemes
    b. Consumer schemes (e.g., impersonation, pig butchering, romance)
    c. Crypto/virtual-based schemes
    d. Elder fraud schemes (e.g., care, family, romance)
    e. Ponzi schemes
    f. Pyramid schemes
2. Recognize prevention measures for consumer fraud schemes.
3. Recognize detection measures for consumer fraud schemes.

Domain 16: Bankruptcy Fraud	Percentage of Exam: 4%	Number of Exam Questions: 5

1. Recognize types of receivership and bankruptcy (e.g., liquidation, reorganization).
2. Recognize role of key parties in bankruptcies (e.g., administrator/trustee, courts, liquidators/receivers, insolvency practitioners).
3. Describe types of bankruptcy fraud schemes (e.g., concealment of assets, fraudulent conveyances, planned bankruptcy).

Domain 17: Tax Fraud	Percentage of Exam: 3%	Number of Exam Questions: 4

1. Differentiate between tax evasion and tax avoidance.
2. Describe types of tax fraud schemes.
    a. Consumption tax schemes
    b. Failure to declare income
    c. Falsified tax deductions
    d. Stolen taxpayer identity
    e. Tax havens/shelters

Domain 18: Cyberfraud	Percentage of Exam: 6%	Number of Exam Questions: 7

1. Describe types of social engineering schemes (e.g., business email compromise, deepfakes, pharming, phishing).
2. Identify types and vehicles of malware (e.g., botnet, infostealer, ransomware, viruses, worms).
3. Recognize prevention measures for cyberfraud schemes.
4. Recognize detection measures for cyberfraud schemes.

Domain 19: Government and Public Sector Fraud	Percentage of Exam: 3%	Number of Exam Questions: 3

1. Describe types of government and public sector fraud schemes (e.g., grants, disaster loans).
2. Recognize limitations and challenges in government and public sector fraud prevention.
3. Recognize limitations and challenges in government and public sector fraud detection.

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Domain 20: Procurement Fraud	Percentage of Exam: 8%	Number of Exam Questions: 10

1. Recognize the basic elements and phases of the procurement process.
2. Describe types of procurement fraud schemes during the pre-award phase.
    a. Bid manipulation schemes
    b. Bid tailoring schemes
    c. Collusion among contractors
    d. Collusion with employees
    e. Need recognition schemes
3. Describe types of procurement fraud schemes during the post-award phase.
    a. Change order/modification abuse
    b. Cost mischarging
    c. Non-conforming goods or services
4. Recognize procurement fraud scheme prevention measures.
5. Recognize procurement fraud scheme detection measures.

Section 2: Fraud Investigations and Legal Issues

Domain 1: Planning and Conducting a Fraud Examination	Percentage of Exam: 6%	Number of Exam Questions: 7

1. Develop a fraud response plan.
2. Define a fraud examination.
3. Identify steps and considerations in planning a fraud examination.
4. Recognize the potential for legal proceedings when conducting a fraud examination.
5. Recognize the basis of predication in fraud examination.
6. Recognize best practices for maintaining confidentiality in a fraud examination.

Domain 2: Legal Issues in Conducting Investigations	Percentage of Exam: 8%	Number of Exam Questions: 10

1. Recognize employee rights and duties during fraud inquiries/investigations.
    a. Duty to cooperate
    b. Contractual rights
    c. Expectation of privacy (e.g., data privacy, employee privacy in the workplace)
    d. Rules regarding searches and surveillance in the workplace
    e. Whistleblower legal protections
2. Describe potential violations of employee rights (e.g., defamation, emotional distress, invasion of privacy, false imprisonment).

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Domain 3: The Law Related to Fraud	Percentage of Exam: 7%	Number of Exam Questions: 8

1. Recognize the elements of the Foreign Corrupt Practices Act.
2. Recognize the elements of the United Kingdom Bribery Act.
3. Recognize the elements of misrepresentation or falsification of material facts (e.g., fraudulent concealment, obstruction).
4. Recognize the elements of breach of trust (i.e., duty of care/loyalty) offenses.
5. Recognize the elements of mail/postal fraud and wire fraud.
6. Recognize the elements of perjury.
7. Recognize the elements of conspiracy.

Domain 4: Basic Principles of Evidence	Percentage of Exam: 7%	Number of Exam Questions: 8

1. Differentiate between direct and circumstantial evidence.
2. Recognize the admissibility of evidence.
    a. Authentication
    b. Chain of custody
    c. Relevancy
3. Identify impeachment evidence that impacts the credibility of witnesses.
4. Recognize evidentiary privileges and standards.
    a. Legal professional privilege/attorney-client privilege
    b. Litigation privilege/attorney work-product privilege (i.e., documents prepared specifically for use in trial)
    c. Waiver of privilege (i.e., holder of the privilege)

Domain 5: Collecting Evidence	Percentage of Exam: 11%	Number of Exam Questions: 13

1. Identify the types of evidence (e.g., documentary, digital, testimonial).
2. Describe best practices for collecting and storing evidence.
3. Describe methods of obtaining evidence.
4. Describe best practices for determining whether to dispose of evidence.
5. Differentiate between digital forensics and e-discovery.
6. Recognize volatility of electronic evidence.
7. Identify best practices for digital evidence collection and the use of trained professionals.
8. Identify considerations when collecting alternative sources of digital evidence.
    a. Peripheral storage devices
    b. Portable and cloud storage devices
9. Describe the phases of a digital evidence investigation.
    a. Seizure phase
    b. Image acquisition phase
    c. Analysis phase practices
    d. Documenting and reporting results

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Domain 6: Data Analysis and Reporting Tools	Percentage of Exam: 5%	Number of Exam Questions: 6

1. Describe the phases in the data analysis process.
2. Recognize data collection challenges (e.g., bespoke systems, complexity, data privacy laws, jurisdictions, legacy systems, retention policies, unstructured data).
3. Recognize data analysis functions and their applications (e.g., Benford's law analysis, sorting, joining, unstructured data and textual analytics, artificial intelligence [AI], predictive modeling).
4. Recognize common challenges in interpreting the results of data analysis.
5. Recognize the need for data visualization and its role in reporting.
6. Recognize considerations for data sharing.

Domain 7: Sources of Information	Percentage of Exam: 6%	Number of Exam Questions: 7

1. Identify sources of information in fraud examinations/investigations and what can be learned from them.
2. Identify types and uses of public records (e.g., local government records, court records, corporate filings, securities records).
3. Identify types and uses of nonpublic records (e.g., credit reports, bank records).
4. Identify requirements for gaining access to nonpublic records (e.g., cell phone records, bank accounts, credit records, online database).
5. Identify guidelines for and use of open-source intelligence (e.g., social media, deep web, dark web, internet archives).
6. Recognize privacy issues regarding the collection of social media evidence (e.g., public vs. private information).
7. Identify best practices for documenting evidence obtained from online sources.

Domain 8: Tracing Assets	Percentage of Exam: 5%	Number of Exam Questions: 6

1. Recognize how to differentiate between legitimate and illicit transactions.
2. Recognize the process for tracing assets associated with illicit transactions.
3. Describe information that can be obtained by examining financial records.
4. Identify methods of tracing and analyzing financial transactions (e.g., direct vs. indirect, asset method vs. expenditures method).
5. Recognize techniques for finding and recovering assets (e.g., locating hidden assets, characteristics of asset hiding).

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Domain 9: Interview Theory and Application	Percentage of Exam: 9%	Number of Exam Questions: 11

1. Describe the planning process for interviews (e.g., identify the purpose of the interview, legal and administrative considerations, cultural considerations).
2. Recognize the rights of interviewees during interviews (e.g., presence of third parties).
3. Describe the best practices for documenting an interview (e.g., audio, electronic, video, written).
4. Describe the methodology of the interview process.
    a. Providing an introduction and building rapport
    b. Questioning techniques
    c. Types of informational questions (e.g., closed, leading, open)
    d. Assessing the interviewee's behavior and cues (e.g., observing reactions, establishing a baseline, considering behaviors together)
    e. Dealing with resistance and difficult, hostile, and volatile people

Domain 10: Admission-Seeking Interviews	Percentage of Exam: 6%	Number of Exam Questions: 7

1. Identify the purpose of the admission-seeking interview.
2. Describe the planning process for admission-seeking interviews (e.g., accommodations, inclusion of an observer, interpreter, recording method, seat placement).
3. Describe the steps in an admission-seeking interview.
    a. Direct accusation
    b. Observe and react to responses to the direct accusation
    c. Interrupting denials
    d. Establishing rationalization and theming
    e. Defusing alibis (e.g., discuss witness testimony, introduce documents/evidence)
    f. Establishing initial admission
    g. Verbal admissions
4. Describe the best practices for obtaining signed statements.

Domain 11: Covert Operations	Percentage of Exam: 5%	Number of Exam Questions: 6

1. Define covert operations.
2. Identify best practices for documenting covert operations.
3. Recognize legal issues in covert operations (e.g., recordings, entrapment).
4. Recognize procedures and considerations when using sources and informants.
5. Recognize the limitations of confidentiality when using sources and informants.
6. Recognize the risks involved in covert operations.

Domain 12: Report Writing	Percentage of Exam: 3%	Number of Exam Questions: 4

1. Identify the purpose and audience of a fraud examination/investigation report.
2. Identify the characteristics and structure of an effective report.
3. Recognize the best practices for fraud examination reports.
4. Recognize how to incorporate follow-up recommendations into fraud examination reporting.

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Domain 13: Overview of the Legal System	Percentage of Exam: 3%	Number of Exam Questions: 4

1. Identify how to determine jurisdiction (e.g., subject matter of case, venue).
2. Differentiate between civil/inquisitorial processes and common law/adversarial processes.
3. Recognize when to take criminal and civil actions for fraud.
4. Recognize challenges in international cases (e.g., corporate and individual, enforcement issues, evidence gathering, legal standards).

Domain 14: Criminal Prosecutions	Percentage of Exam: 7%	Number of Exam Questions: 8

1. Describe the standard of burden of proof for criminal prosecutions.
2. Describe corporate criminal liability.
3. Describe the criminal discovery process.
4. Describe the stages in the prosecution process.
    a. Issuance of charging document (e.g., information, indictment)
    b. First court appearance (e.g., arraignment/mention)
    c. Pretrial negotiations
    d. Trial/hearing before the finder of fact
    e. Judgment
    f. Sentencing
    g. Appeal
5. Describe the roles and responsibilities within the prosecution process.
6. Describe corporate deferred prosecution agreements.

Domain 15: Non-Criminal Actions	Percentage of Exam: 8%	Number of Exam Questions: 10

1. Recognize the standard of burden of proof (i.e., balance of probabilities, preponderance of the evidence) for civil actions.
2. Describe the preservation of evidence in civil litigations (i.e., legal/litigation hold).
3. Recognize the lawsuit process.
    a. File complaint
    b. Engage in discovery (e.g., depositions)
    c. Trial/hearing before the finder of fact
    d. Judgment
    e. Remedies
    f. Appeal
4. Recognize alternatives to the lawsuit process (e.g., mediation, reconciliation, arbitration).
5. Recognize administrative actions and penalties (e.g., suspension, debarment).
6. Recognize applicable regulatory and licensing jurisdictions over professions, industries, and organizations.

Domain 16: Testifying	Percentage of Exam: 4%	Number of Exam Questions: 5

1. Differentiate between the types of witnesses (e.g., expert, fact, subject-matter) and recognize their obligations.
2. Recognize qualifications to testify as an expert witness.
3. Identify direct testimony considerations (e.g., no leading questions).
4. Identify cross-examination considerations and techniques (e.g., leading questions).

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Section 3: Fraud Prevention and Deterrence

Domain 1: Understanding Financial Crime	Percentage of Exam: 10%	Number of Exam Questions: 7

1. Recognize the role of opportunity in financial crime.
2. Identify factors that contribute to financial crime.
3. Recognize the effects of financial crime on individuals, organizations, and society.
4. Differentiate between organizational and occupational crime (i.e., crimes committed by organizations vs. crimes committed against organizations).
5. Recognize how organizational behavior can encourage criminal conduct.
6. Recognize the components of the Fraud Triangle.
    a. Opportunity (i.e., extent that the environment creates circumstances that allow perpetrators to commit fraud)
    b. Pressure (i.e., factors that influence the likelihood of perpetrators to commit fraud)
    c. Rationalization (i.e., ways perpetrators rationalize fraudulent behavior)
7. Recognize research and trends in occupational fraud (e.g., *Report to the Nations* findings).

Domain 2: Corporate Governance	Percentage of Exam: 8%	Number of Exam Questions: 6

1. Recognize the role of a corporate governance framework.
2. Identify the principles of corporate governance.
3. Identify the roles and responsibilities involved in corporate governance.
4. Recognize best practices for effective audit committees.
5. Recognize sources and applicability of corporate governance guidance (e.g., Organisation for Economic Co-operation and Development [OECD], Sustainability Accounting Standards Board [SASB], Treadway).

Domain 3: Management's Fraud-Related Responsibilities	Percentage of Exam: 6%	Number of Exam Questions: 4

1. Recognize management's responsibility for the anti-fraud program (e.g., culture, fraud awareness, policies and procedures, training).
2. Define internal controls (e.g., Committee of Sponsoring Organizations [COSO]).
3. Recognize COSO's five components of internal control and their importance in fraud prevention.
4. Describe types of internal control failures (e.g., gaps, design, operating effectiveness).

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Domain 4: Auditors' Fraud-Related Responsibilities	Percentage of Exam: 11%	Number of Exam Questions: 8

1. Differentiate among internal, external, and government auditors.
2. Recognize financial statement materiality.
3. Recognize the standards of internal audits.
    a. Fraud-related responsibilities
    b. Reporting requirements
4. Recognize the standards of external audits.
    a. Fraud-related responsibilities
    b. Reporting requirements
5. Recognize the standards of government audits.
    a. Fraud-related responsibilities
    b. Reporting requirements

Domain 5: Fraud Prevention Programs	Percentage of Exam: 16%	Number of Exam Questions: 11

1. Describe fraud prevention techniques.
    a. Behavioral interventions to deter fraud (e.g., nudging)
    b. Data analytics (e.g., continuous auditing, continuous monitoring)
    c. Employee awareness of fraud detection methods
    d. Fraud awareness training and education
2. Recognize best practices for reporting programs and whistleblower protection programs.
3. Explain methods to reinforce an enterprise-wide anti-fraud culture (e.g., tone at the top, organizational structure, performance management and measurement).
4. Respond to and report the outcomes of fraud incidents.
5. Recognize the best practices of a formal anti-fraud policy.
6. Recognize the best practices of an ethics program.

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Domain 6: Fraud Risk Assessment	Percentage of Exam: 20%	Number of Exam Questions: 14

1. Identify the objective of a fraud risk assessment.
2. Differentiate between fraud and fraud risk.
3. Differentiate between inherent and residual risks.
4. Differentiate between external and internal fraud risk.
5. Identify best practices for explaining the need, value, and purpose of a fraud risk assessment to the organization.
6. Identify the factors that impact the success of a fraud risk assessment (e.g., anti-fraud knowledge, knowledge of company operations, buy-in, approach, objectivity).
7. Determine effective techniques for conducting the fraud risk assessment.
8. Identify the steps involved in conducting a fraud risk assessment.
9. Identify the purpose and types of anti-fraud controls.
10. Identify the steps needed to evaluate the effectiveness of anti-fraud controls.
11. Recognize the best practices in assembling a team to lead and conduct the fraud risk assessment.
12. Describe ways to respond to residual risks (i.e., assume, mitigate, avoid, or transfer based on risk appetite).
13. Explain the best practices in reporting fraud risk assessment results.
14. Recognize the roles of different stakeholders related to the fraud risk assessment (e.g., internal/external auditors).

Domain 7: Fraud Risk Management	Percentage of Exam: 14%	Number of Exam Questions: 10

1. Recognize the objectives of fraud risk management and strategic enterprise risk management.
2. Describe best practices of fraud risk management program oversight and compliance.
3. Describe the objectives of a fraud risk management program.
4. Identify risk management frameworks (e.g., ISO 31000, COSO Enterprise Risk Management—Integrated Framework).
5. Describe the ACFE/COSO Fraud Risk Management Framework.
    a. Principles of fraud risk management
    b. Roles and responsibilities for fraud risk management
6. Apply the components of the Fraud Triangle to address fraud risk.
7. Identify techniques to monitor and manage third-party fraud risks.

Domain 8: Ethics for Fraud Examiners	Percentage of Exam: 15%	Number of Exam Questions:10

1. Apply the ACFE Code of Professional Ethics.
2. Recognize actions that constitute engaging in illegal or unethical conduct.
3. Describe the expectations for managing potentially illegal situations.
4. Identify and manage potential conflicts of interest.
5. Identify integrity requirements contained in the ACFE Code of Professional Ethics.
6. Recognize the importance and steps of maintaining professional skepticism.
7. Recognize the limitations in giving opinions and drawing conclusions (e.g., statements about a fraud-free environment, opinions regarding guilt and innocence).
8. Recognize obligations and limitations surrounding privileged and confidential information (e.g., information provided by whistleblowers, legal information).
9. Recognize the duty to perform work with professional competence, including the required skills.

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