

CPE QUIZ



No. 181 (July/August 2025, Vol. 40, No. 4)

Please visit [ACFE.com/FMQuiz](https://www.acfe.com/FMQuiz) for more information on how you can earn 10 CPE per year completing *Fraud Magazine* CPE quizzes.

- 1. According to the article, “Tackling tariff fraud,” the duties a company owes on an imported product is based on what three variables?**
 - A. The population of the country, the number of products imported from the country and past trade agreements.
 - B. The country’s membership in the United Nations, the size of the country and the value of the products imported from the country.
 - C. The products imported, the country of origin and the value of the product.
 - D. The size of the country, the country’s population and past trade agreements.
- 2. According to the article, “Tackling tariff fraud,” which U.S. law enables prosecution of tariff fraud and encourages people who witness fraud against the government to sue on its behalf?**
 - A. The Foreign Corrupt Practices Act.
 - B. Sarbanes-Oxley Act.
 - C. North American Free Trade Agreement.
 - D. The False Claims Act.
- 3. According to the article, “Tackling tariff fraud,” customs departments in every nation require importers to declare country of origin of their products.**
 - A. True.
 - B. False.
- 4. According to the article, “Mastering culturally sensitive fraud examination interviews,” when a fraud examiner comes prepared for an interview with an understanding of the subject’s cultural background, they’re better able to do what?**
 - A. Detect the subject’s lies.
 - B. Build trust with the subject.
 - C. Determine the guilt or innocence of the subject.
 - D. Prove fraud never occurred.
- 5. According to the article, “Mastering culturally sensitive fraud examination interviews,” emotional intelligence — the ability to recognize, understand and manage emotions in yourself and others — enables fraud examiners to:**
 - A. Determine whether fraud has occurred.
 - B. Determine other participants in a scheme.
 - C. Navigate complex interpersonal dynamics, even in high-stress situations.
 - D. Learn about the subject’s cultural background.
- 6. According to the article, “Brought down by upcoding,” upcoding is a scheme in which medical practitioners assign more expensive billing codes for procedures than necessary to receive higher reimbursements from third-party payers.**
 - A. True.
 - B. False.
- 7. According to the article, “Brought down by upcoding,” what was the billing code that Dr. William King used to defraud the insurance company?**
 - A. The code for lab work and pathology.
 - B. The code for anesthesia.
 - C. The code for surgery.
 - D. The complex consultation code.
- 8. According to the article, “Brought down by upcoding,” what should fraud examiners question the subject about to establish a baseline for identifying any deviations?**
 - A. The number of patients they’ve treated throughout their career.
 - B. Operational and business procedures.
 - C. How often they consult with other medical specialists.
 - D. How many patients they refer to other medical specialists in a year.
- 9. According to the article, “Investigating data leaks from fraudulent tracking technologies,” what are tracking technologies?**
 - A. A unique digital asset that represents ownership of a specific item or piece of content.
 - B. A type of machine learning modeled after the human brain to process information.
 - C. Pieces of code or scripts used to collect and analyze information about users interacting with websites or mobile apps.
 - D. Software used to organize and manage information.
- 10. According to the article, “Investigating data leaks from fraudulent tracking technologies,” what is the first thing to do if an organization suspects that there’s been a data leak?**
 - A. Report the leak to law enforcement.
 - B. Understand the scope of the data leak by asking questions about the suspected event, the website or mobile app versions and configurations.
 - C. Analyze the scripts.
 - D. Shut down all company operations.

DO NOT SUBMIT THIS FORM. Log in to your ACFE account and navigate to your [My Learning and Resources](#) page after purchasing the *Fraud Magazine* Quiz Set. You must use the online answer sheet to record and submit your answers in order to earn CPE credit.