

THE CERTIFIED FRAUD EXAMINER



ACFE

Association of Certified Fraud Examiners

FIGHTING FRAUD GLOBALLY

What is a CFE?

Certified Fraud Examiner (CFE) is a leader in the anti-fraud community regarded as an expert in pre-venting, detecting and deterring fraud. In light of recent accounting scandals, businesses and government entities around the world rely on CFEs more than ever before.

CFEs actively fight fraud in a variety of profession including accounting, internal auditing, legal consulting, law enforcement security and loss prevention.

CFEs represent the highest standards held by the ACFE and possess expertise in all aspects of the antifraud profession.

What are the Qualifications for a CFE?

Pursuing the CFE credential is not unlike the journey towards any other professional designations. It requires a solid commitment existing knowledge and experience and the will to succeed.

The standards for CFE certification are set by the ACFE's Board of Regents, who are elected by CFE members and drawn from our most experienced members CFEs must demonstrate professional skills in the areas of fraud prevention or detection. A CFE generally has a minimum of:

- » Bachelor's degree from an accredited institution
- » Two or more years of professional experience in a field related to fraud prevention and detection
- » Successful completion of the CFE Examination

You may become an Associate Member of the ACFE and later decide if you wish to pursue CFE certification. Special opportunities are offered to educators and students to encourage anti-fraud education.



What does a CFE do?

What is the Advantage of being a CFE?

CFE functions include:

- »Assisting in the prevention, detection and deterrence of fraud
- »Resolving allegations of fraud from inception to disposition
- »Gathering evidence
- »Taking statements
- »Writing reports
- »Testifying to findings

As leaders who inspire public confidence in the integrity and objectivity of the profession, CFEs adhere to the Certified Fraud Examiners Code of Professional Ethics. CFEs are also required to acquire at least 20 credit hours of continuing professional education per year to ensure that they remain informed, empowered and educated.

Obtaining your CFE credential immediately sets you apart from the competition and launches you to the top of your profession.

Did you know?

- » Nearly half of all ACFE members hold the CFE designation
- » Almost 13,000 CFEs are fighting fraud today
- » In 2003, 140 members a month became CFEs

For exceptional performance in the field, the ACFE presents periodic awards to celebrate the professional contributions of experts. The Walker Award, named for Morris R. "Red" Walken, CFE (1938-1989), a charter member and noted fraud examiner, is given to the person receiving the highest annual score on the CFE Examination.



Code of Ethics

The Leader in the Anti-Fraud Profession

- I. A CFE shall, at all times, demonstrate a commitment to professionalism and diligence in the performance of his or her duties.
- II. A CFE shall not engage in any illegal or unethical conduct, or any activity which would constitute a conflict of interest.
- III. A CFE shall, at all times, exhibit the highest level of integrity in the performance of all professional assignments and will accept only assignments for which there is reasonable expectation that the assignment will be completed with professional competence.
- IV. A CFE will comply with the lawful orders of the courts and will testify to matters truthfully and without bias or prejudice.
- V. A CFE, in conducting examinations, will obtain evidence or other documentation to establish a reasonable basis for any opinion rendered. No opinion shall be expressed regarding the guilt or innocence of any person or party.
- VI. A CFE shall not reveal any confidential information obtained during a professional engagement without proper authorization.
- VII. A CFE shall reveal all material matters discovered during the course of an examination, which, if omitted, could cause a distortion of the facts.
- VIII. A CFE shall continually strive to increase the competence and effectiveness of professional services performed under his or her direction.

The ACFE is the premier provider of anti-fraud training worldwide. With 29,000 members in over 100 countries we are dedicated to educating, uniting and supporting fraud prevention and detection professionals with world-class knowledge and practical solutions.

A unique aspect of the ACFE is its ability to offer professional accreditation to its members. Obtaining a Certified Fraud Examiner designation is regarded as an indicator of excellence in the anti-fraud profession. Members experience growth, both professionally and personally, and position themselves as leaders in the anti-fraud community.



Professional Opportunities Worldwide

There are over 100 chapters of the ACFE worldwide, providing opportunities for local networking and anti-fraud training. Guests are always welcome.

Local chapters of the ACFE are pleased to provide speakers on business fraud topics for universities and other local groups concerned about fraud. They are also pleased to assist members of the local media. Visit www.CFEnet.com/chapters.

To find a CFE to assist you, visit CFEnet.com and use the "Find a Fraud Examiner" feature. To learn more about membership in the ACFE, go to: www.CFEnet.com/membership

ASSOCIATION OF CERTIFIED FRAUD EXAMINERS
WORLD HEADQUARTERS • THE GREGOR BUILDING
716 WEST AVE • AUSTIN, TX 78701-2727 • USA
Tel: (800) 245-3321 / +1 (512) 478-9000
Fax: +1 (512) 478-9297 • E-mail: info@CFEnet.com

Forensic, Litigation and Accounting Consultants
Gail A. Kasmir, CPA, CFE, CFFA, CVA, CFD, FLMI
President
407-767-7223, EXT 300
GKasmir@aol.com

