

CFE Exam: Certified Fraud Examiner Examination

Official Body: ACFE | Syllabus: 2026 ACFE Examination Standards (Updated June 2026 3-Section

Free 10-Q Diagnostic ->

Passing Standard: 75% on each of the 3 exam sections (Section 1: 120 Qs, Section 2: 120 Qs, Section 3: 70 Qs)

Format & Timing: 3 Sections: Fraud Schemes & Financial Crimes (120 MCQs, 2.5 hrs), Fraud Investigations & Legal Issues (120 MCQs, 2.5 hrs), Testing Windows: Continuous testing year-round (Prometric test center or remotely proctored)

1. OFFICIAL 2026 BLUEPRINT DOMAINS & WEIGHTINGS

CFE-SCH - Section 1: Fraud Schemes and Financial Crimes	2.5 Hours 120 MCQs
Section 1: Fraud Schemes and Financial Crimes (Accounting, Asset Misappropriation, Corruption, Financial Statement Fraud) (38.7% (120 Qs))	
CFE-INV - Section 2: Fraud Investigations and Legal Issues	2.5 Hours 120 MCQs
Section 2: Fraud Investigations and Legal Issues (Planning, Interviewing, Evidence, Legal Systems, Expert Testimony) (38.7% (120 Qs))	
CFE-PREV - Section 3: Fraud Prevention and Deterrence	1.5 Hours 70 MCQs
Section 3: Fraud Prevention and Deterrence (Criminology, Corporate Governance, Fraud Risk Assessment, Ethics) (22.6% (70 Qs))	

2. PRIMARY STATUTORY & REGULATORY AUTHORITIES TESTED

- * **Foreign Corrupt Practices Act (FCPA 15 U.S.C. Sec. 78dd-1) - Anti-bribery provisions, books an**
Statutory anti-bribery provisions and accounting internal control requirements
- * **Federal Rules of Evidence & Criminal Procedure - Rule 401 (Relevance), Rule 702 (Daubert stand**
Rules governing admissibility of business records, expert witness testimony, authentication, and digital evidence
- * **Sarbanes-Oxley Act of 2002 (SOX Pub. L. 107-204) - Section 302 (Corporate responsibility for f**
Corporate governance, internal control assessments, executive certifications, and whistleblower protections
- * **ACFE Code of Professional Ethics & Fraud Examiners Manual - Prohibition on expressing an opini**
Mandatory ethical obligations and investigative methodology for Certified Fraud Examiners

3. EXAMINER TRAPS & HIGH-YIELD PASS STRATEGY

Key Challenge: Broad legal knowledge: constitutional criminal procedure (4th/5th/6th amendments in corporate settings), chain of custody, and complex financial statement manipulation schemes.