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ISACA AAIA Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none">• Auditing Tools and Techniques: This section of the exam measures the skills of AI auditors and centers on auditing AI systems using appropriate tools and methods. It includes audit planning and design, sampling methodologies specific to AI, collecting audit evidence, using data analytics for quality assurance, and producing AI audit outputs and reports, including follow-up and quality control measures.
Topic 2	<ul style="list-style-type: none">• AI Operations: It covers managing AI-specific data needs—including collection, quality, security, and classification—applying development lifecycle methodologies with privacy and security by design, change and incident management, testing AI solutions, identifying AI-related threats and vulnerabilities, and supervising AI deployments.
Topic 3	<ul style="list-style-type: none">• AI GOVERNANCE AND RISK: It encompasses understanding different AI models and their life cycles, guiding AI strategy, defining roles and policies, managing AI-related risks, overseeing data privacy and governance, and ensuring adherence to ethical practices, standards, and regulations.

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ISACA Advanced in AI Audit Sample Questions (Q39-Q44):

NEW QUESTION # 39

Which of the following is the MOST important course of action for an organization prior to allowing end users to utilize an AI tool?

- A. Determine the impact to the disaster recovery plan (DRP).
- B. Implement baseline performance metrics.
- C. Develop an AI policy with guidelines on appropriate use.
- D. Ensure a cybersecurity insurance clause is in place to include the use of AI.

Answer: C

NEW QUESTION # 40

Which of the following is the BEST use of AI to audit relationships for conflicts of interest or collusion?

- A. Correlation matrix
- B. Monte Carlo simulation
- C. Graph analytics
- D. Time series analysis

Answer: C

Explanation:

Graph analytics is specifically designed to analyze complex relationships among people, entities, transactions, and systems. According to AAIA audit methodologies, graph analytics helps identify hidden or non-obvious relationships indicative of:

- * Collusion
- * Fraud rings
- * Undisclosed conflicts of interest
- * Influence networks
- * Hidden ownership structures

Correlation matrices (A) only measure linear relationships. Time series (B) identifies patterns over time, not relationships. Monte Carlo simulation (D) models uncertainty but does not uncover relational structures.

Graph analytics is the strongest AI-enabled method for mapping and auditing relational risks.

References:

AAIA Domain 3: AI Tools for Audit Analytics

AAIA Domain 4: Relationship Analysis and Fraud Detection

NEW QUESTION # 41

Which of the following insider threats involving the use of AI would present the GREATEST risk?

- A. Launching social engineering attacks
- B. Leaking of system hyperparameters
- C. Exfiltrating sensitive data
- D. Destroying system backups

Answer: C

Explanation:

The GREATEST insider threat is exfiltrating sensitive data (D). AI systems often contain rich datasets including personal, financial, operational, and proprietary information. If an insider extracts or leaks this data, the result can be severe legal, regulatory, and

reputational consequences.

Destroying backups (C) affects availability but not confidentiality. Social engineering attacks (B) are serious but indirect.

Hyperparameter leakage (A) exposes model configuration but usually does not endanger sensitive data directly. AAIA stresses that data confidentiality risks are the most severe category in AI governance.

References:

ISACA, AAIA Exam Content Outline- Domain 5: Ethical and Legal Risks; Data Protection and Confidentiality.

NEW QUESTION # 42

In the context of an AI implementation, which of the following actions is MOST critical for an organization's change management program?

- A. Verifying that all employees have completed mandatory AI ethics training
- **B. Conducting a comprehensive risk assessment specific to AI-related changes**
- C. Ensuring the organization has a dedicated AI governance committee
- D. Reviewing documentation for AI system changes, updates, and patches

Answer: B

NEW QUESTION # 43

Which of the following is the GREATEST challenge facing IS auditors evaluating the explainability of generative AI models?

- A. Difficulties in preventing the input of biased data
- **B. Algorithms changing as AI continues to learn**
- C. Differences of opinion regarding model types
- D. Performance issues due to excessive computation

Answer: B

NEW QUESTION # 44

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