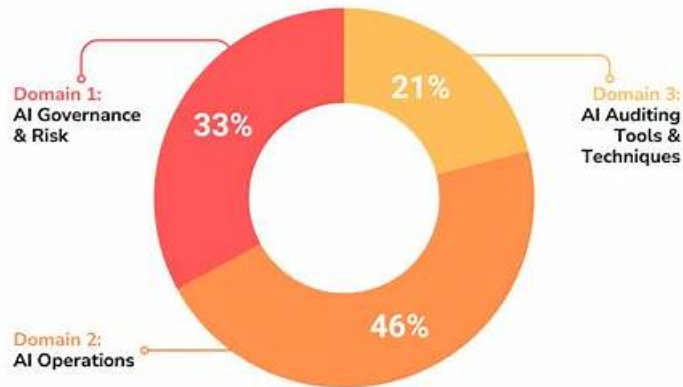


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## ISACA Advanced in AI Audit Sample Questions (Q47-Q52):

### NEW QUESTION # 47

Which of the following is the MOST effective way an IS auditor could use generative AI to plan an audit of a new database storing transactional data?

- A. Identifying separation of duties conflicts for database data changes
- **B. Identifying technology-specific risk and considerations**
- C. Developing architecture diagrams
- D. Summarizing meeting transcripts from interviews with database administrators (DBAs)

**Answer: B**

Explanation:

Generative AI excels at synthesizing large datasets and technical documentation into understandable insights.

The AAIA™ Study Guide recommends leveraging generative AI to identify domain-specific risks and control considerations by analyzing complex environments and correlating them with industry risk patterns.

"AI can assist auditors during planning by generating tailored risk profiles for technologies under review, helping prioritize audit focus and scoping." While summarizing interviews (D) and creating diagrams (B) are helpful, only C directly informs audit planning with actionable intelligence. A (separation of duties) is a later-stage control assessment.

Reference: ISACA Advanced in AI Audit™ (AAIA™) Study Guide, Section: "AI in Audit Processes," Subsection: "Generative AI Use in Planning and Scoping"

#### NEW QUESTION # 48

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

**Answer: D**

Explanation:

An AI usage policy sets the foundation for safe, ethical, and effective AI deployment. According to the AAIA™ Study Guide, having an AI policy in place ensures that users understand acceptable behaviors, limitations, and responsibilities when interacting with AI tools.

"AI acceptable use policies promote governance by clearly outlining the dos and don'ts of AI interaction, preventing misuse and aligning user activity with organizational values and compliance standards." Other actions (B, C, D) are important in operations and risk management but should follow the establishment of governance protocols through a usage policy. Hence, A is the highest-priority prerequisite.

Reference: ISACA Advanced in AI Audit™ (AAIA™) Study Guide, Section: "AI Governance and Risk Management," Subsection: "Policy Frameworks for End-User AI Interaction"

#### NEW QUESTION # 49

A bank's fraud detection model achieves high accuracy on its initial dataset but performs poorly in production. The data science team needs to tune hyperparameters and select the best model architecture.

Which dataset is BEST to use for this selection process?

- A. Training dataset
- B. Testing dataset
- **C. Validation dataset**
- D. Holdout dataset

**Answer: C**

Explanation:

In the standard machine learning workflow, the "Validation Dataset" is specifically used for "model selection" and "hyperparameter tuning." It serves as a bridge between training and the final test. Using the training set (Option B) for tuning would lead to overfitting. The "Testing" or "Holdout" set (Options A and C) must remain completely "unseen" until the very end to provide an unbiased final estimate of how the model will perform in the real world. According to the ISACA AAIA™ manual, maintaining this strict partitioning is critical for model integrity and preventing overly optimistic performance reports.

#### NEW QUESTION # 50

Which of the following is MOST important for an IS auditor to consider when collecting data for analysis by AI tools?

- A. Location of and access restrictions to the data
- B. Model weights used for AI training
- C. Data classification categories
- **D. Data format and syntax requirements**

**Answer: D**

Explanation:

When collecting data for analysis by AI tools in an audit, the MOST important immediate consideration is that the data format and syntax align with the requirements of the AI tools (C). Without correct formatting (e.g., structured fields, correct data types, consistent delimiters, proper encoding), AI tools may fail, misinterpret data, or generate unreliable results. AAIA's domain on AI in audit processes stresses data preparation, cleansing, and transformation as critical steps before applying AI analytics.

Data classification (A) and access restrictions (B) are significant from a security and privacy standpoint, but for the AI analysis itself to function correctly, the format/syntax is foundational. Model weights (D) relate to the AI training phase, not to the auditor's data collection step. Thus, ensuring the data provided to AI audit tools is properly structured and syntactically compatible is the primary technical concern.

References:

ISACA, AAIA Exam Content Outline - Domain 3: AI in Audit Processes (data preparation for AI-based audit analytics).

ISACA guidance on data quality, structure, and formatting for AI-supported audit procedures.

### NEW QUESTION # 51

A retail organization uses an AI model to forecast inventory based on customer purchasing trends and updates the model quarterly. The model recently failed to recognize a surge in demand during a popular shopping season. Which of the following issues does this situation BEST demonstrate?

- A. Overfitting issues due to a small training data set
- B. Limited data set diversity impacting model training
- C. Data drift impacting system forecasting
- D. Lack of outlier checks in data affecting forecast accuracy

**Answer: C**

### NEW QUESTION # 52

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