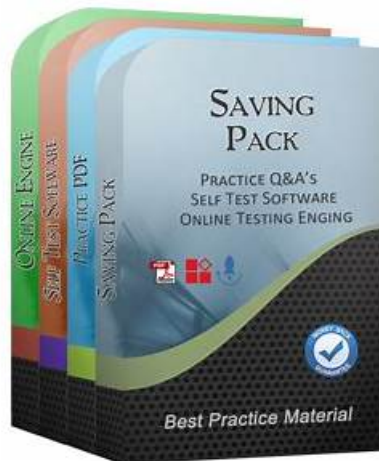


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ISACA Advanced in AI Audit Sample Questions (Q18-Q23):

NEW QUESTION # 18

Which of the following is the PRIMARY reason IS auditors must be aware that generative AI may return different investment recommendations from the same set of data?

- A. Limitations can arise in the quantification of risk profiles.
- B. Servers are reconfigured periodically.
- C. Neural node access varies each time the process is executed.
- **D. Computational logic is based on probabilities.**

Answer: D

Explanation:

Generative AI systems, particularly those based on transformer models, produce outputs using probabilistic computations. As a result, even when given the same input data, these models may generate different outputs depending on sampling strategies (e.g., temperature, top-k sampling).

"Generative AI operates probabilistically, meaning that outputs can vary with each run based on stochastic sampling techniques. This variability is expected and must be accounted for in risk-sensitive environments like finance." While A and B refer to limitations and architecture, and D is unrelated to logic, C directly explains the output inconsistency.

Reference: ISACA Advanced in AI Audit™ (AAIA™) Study Guide, Section: "AI Fundamentals and Technologies," Subsection: "Stochastic Behavior in Generative Models"

NEW QUESTION # 19

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

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

Answer: A

Explanation:

The greatest challenge for IS auditors in evaluating the explainability of generative AI models is the changing nature of algorithms as AI continues to learn (option A). Generative AI models, especially those using advanced techniques like deep learning and reinforcement learning, often employ continuous or dynamic learning, which results in models that evolve over time. This adaptability can significantly hinder explainability because the logic, parameters, or decision pathways may shift with ongoing retraining or real-time learning.

The ISACA Advanced in AI Audit™ (AAIA™) Study Guide stresses that: "Continually learning AI systems present unique audit challenges, as their internal representations and reasoning can change after deployment, making it difficult to fully capture and explain the rationale for outputs at any given point." Other options, such as bias in input data or computational performance, are significant but do not pose as fundamental a challenge to explainability as a model whose internal workings can dynamically change.

Reference: ISACA Advanced in AI Audit™ (AAIA™) Study Guide, Section: "AI Explainability and Dynamic Models"

NEW QUESTION # 20

Which of the following BEST demonstrates effective coordination to ensure comprehensive oversight of an AI system deployed across multiple jurisdictions?

- A. Focusing oversight activities on technical anomaly detection metrics
- B. Centralizing responsibility under a single supervisory authority
- C. Relying on automated processes for anomaly detection and documentation
- **D. Establishing joint oversight plans and communication channels between agencies**

Answer: D

Explanation:

When AI systems span multiple jurisdictions, they are subject to different regulatory regimes, cultural expectations, and risk tolerances. AAIA emphasizes that oversight must be coordinated to avoid gaps or overlaps. Establishing joint oversight plans and communication channels between agencies (D) ensures that relevant authorities share information, align on expectations, and collectively monitor AI risks, enabling coherent and comprehensive oversight.

Option A focuses too narrowly on technical metrics without ensuring cross-jurisdiction coordination. Option C may not be feasible or lawful, as jurisdictional sovereignty often prevents centralizing authority. Option D emphasizes automation but does not address governance and coordination. Thus, the best demonstration of effective oversight for cross-jurisdiction AI deployments is formal joint oversight and structured communication.

References:

ISACA, AAIA Exam Content Outline- Governance of AI (roles, responsibilities, coordination among stakeholders).
ISACA materials addressing multi-jurisdictional AI risk, regulatory alignment, and oversight structures.

NEW QUESTION # 21

An IS auditor is testing an AI-based fraud detection system that flags suspicious transactions and finds that the system has a high false positive rate. Which of the following testing methods should be prioritized to BEST optimize the detection rate?

- A. Substantive testing
- B. Benford's Law analysis
- C. Regression testing
- **D. Cross-validation testing**

Answer: D

Explanation:

Cross-validation testing is a statistical method used to assess how well a model generalizes to an independent data set. The AAIA™ Study Guide recommends this method as a best practice to fine-tune model accuracy and reduce both false positives and false negatives. It involves splitting the dataset into training and testing subsets multiple times to ensure model robustness.

"Cross-validation allows auditors and developers to identify overfitting and adjust model parameters to achieve better generalization and predictive accuracy, especially in fraud detection contexts." Regression testing (A) focuses on changes over time; substantive testing (C) is audit-specific but not model-focused. Benford's Law (D) applies to numerical distributions but is not designed for optimizing ML models.

Hence, B is the best approach.

Reference: ISACA Advanced in AI Audit™ (AAIA™) Study Guide, Section: "AI Operations and Performance," Subsection: "Testing and Model Validation Methods"

NEW QUESTION # 22

Which of the following provides the BEST evidence that an organization's AI integration is aligned with its overall technology strategy?

- **A. Key performance indicators (KPIs) have been defined for AI systems.**
- B. The IT department includes many individual contributors with AI expertise.
- C. The organization has developed and socialized AI use policies.
- D. Management promotes a culture of innovation.

Answer: A

Explanation:

The BEST evidence of alignment between AI integration and technology strategy is that clear KPIs (A) have been defined for AI systems and tied to strategic objectives, measurable outcomes, and governance oversight.

KPIs demonstrate that AI initiatives are monitored, performance is evaluated, and outcomes align with enterprise value.

Policies (B) are foundational but do not demonstrate strategic alignment. Innovation culture (C) is broad and subjective. AI expertise (D) indicates capability, not alignment. AAIA stresses linking AI outcomes to business goals through metrics, monitoring, and governance dashboards.

References:

ISACA, AAIA Exam Content Outline- Domain 1: AI Governance and Strategy Alignment.

NEW QUESTION # 23

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