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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.

ISACA Advanced in AI Audit Sample Questions (Q159-Q164):

NEW QUESTION # 159

Which of the following presents the GREATEST risk when an organization deploys a machine learning model in a public cloud environment for real-time predictions?

- A. The cloud provider has not adopted an ethical AI governance framework
- B. AI model audit trails have not been comprehensively documented
- **C. The service level agreement (SLA) does not include network latency and inference guarantees**
- D. Cloud provider employees have limited AI skills

Answer: C

Explanation:

In a real-time prediction environment (e.g., fraud detection, medical triage, automotive risk), latency and inference speed directly affect safety, accuracy, and business performance.

If the SLA does not include guarantees for latency, the model may fail to deliver predictions in time, leading to:

- * Incorrect or delayed decisions
- * Transaction failures
- * Safety incidents in time-sensitive use cases
- * Compliance violations in regulated domains

Although audit trails (B) and governance frameworks (D) are important, the operational risk related to latency is the most immediate and severe.

Limited AI skills among cloud employees (A) is not directly relevant since customers maintain operational responsibility.

References:

AAIA Domain 2: AI Operations - Real-Time Systems, Performance Guarantees

NEW QUESTION # 160

Which use case for an AI model to be used by a food delivery service would pose ethical risk to the organization?

- A. Correlating time, cost, delivery distance, and customer satisfaction metrics to issue coupons to customers receiving substandard service
- B. Using customer service metrics for service speed and food quality to predict customer retention and forecast revenue
- C. Comparing total food preparation and delivery time to an industry benchmark to set key performance and risk indicators for individual restaurants
- **D. Basing driver retention and termination decisions on the number of delivered orders per total hours worked as compared to an industry benchmark**

Answer: D

Explanation:

Using AI to make employment decisions such as driver termination or retention introduces significant ethical risks. If based solely on performance metrics without context or human review, such systems can lead to unfair treatment or discrimination—violating principles of transparency and due process.

"Automating workforce decisions must be approached cautiously to prevent discriminatory outcomes. Ethical AI governance requires oversight when AI is used for employment-impacting decisions." A, C, and D involve business optimization without directly affecting individual employment rights. Therefore, B poses the greatest ethical risk.
Reference: ISACA Advanced in AI Audit™ (AAIA™) Study Guide, Section: "Ethical and Legal Considerations in AI," Subsection: "Human Impact and Workforce Automation Ethics"

NEW QUESTION # 161

A bank uses a video-based know your customer (KYC) verification process. Cybercriminals exploit this process by using deepfake technology to impersonate bank customers. Which of the following countermeasures is the BEST way for the bank to mitigate this risk?

- A. Encrypting all customer data and communication
- B. Discontinuing the use of the video-based verification process
- C. Requesting additional identity and address documents for verification
- **D. Leveraging AI-based liveness detection during video verification**

Answer: D

NEW QUESTION # 162

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. Neural node access varies each time the process is executed.
- **C. Computational logic is based on probabilities.**
- D. Servers are reconfigured periodically.

Answer: C

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 # 163

Which of the following is the GREATEST risk of using AI to generate audit reports?

- **A. The AI system misrepresents control effectiveness.**
- B. The AI system uses inconsistent formatting across audit reports.
- C. The AI system is not able to include historical audit findings.
- D. The AI system cannot integrate with management dashboard tools.

Answer: A

Explanation:

The greatest risk when using AI to generate audit reports is that it may misrepresent control effectiveness (B)

-for example, by overstating the robustness of controls, understating deficiencies, or summarizing findings inaccurately. This undermines the reliability of the entire audit and can lead to poor management decisions, regulatory issues, and reputational damage. AAIA emphasizes that AI-generated artifacts still require professional judgment and validation to ensure they accurately reflect audit evidence and conclusions.

Inconsistent formatting (A) and lack of integration (C) are usability and efficiency issues, not fundamental assurance risks. Inability to incorporate historical findings (D) reduces context but does not inherently misstate the current control assessment.

Therefore, misrepresentation of control effectiveness is the most critical risk from an assurance standpoint.

