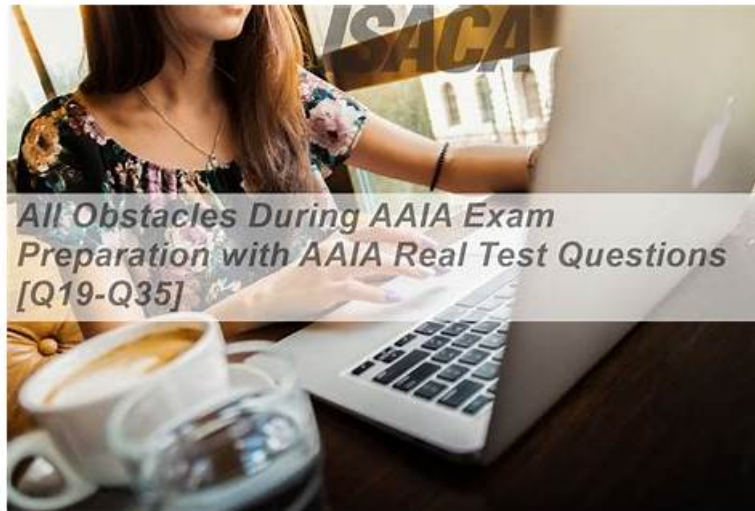


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## ISACA Advanced in AI Audit Sample Questions (Q140-Q145):

### NEW QUESTION # 140

When an IS auditor uses generative AI with external RAG (retrieval-augmented generation) to gather evidence during an audit, which of the following poses the GREATEST data security risk?

- A. The model might fail to retrieve data from the vector.
- B. Personal information may be shared based on model training data.
- C. External search engines only respond to public data.
- D. Sensitive internal context may be included in queries sent to external services.

**Answer: D**

Explanation:

The GREATEST risk is that sensitive internal content may be embedded in AI prompts and sent to an external system (A), exposing confidential or regulated information. Retrieval-augmented generation often involves sending queries or embeddings to third-party APIs, creating a significant data leakage risk if internal context is included.

Option B deals with training-data leakage, which is notable but less immediate. Option C is irrelevant to the core risk. Option D concerns operational reliability, not security. In AAIA, protection of internal audit evidence and sensitive data is paramount, and the primary threat is external disclosure through prompts.

References:

ISACA, AAIA Exam Content Outline- Domain 5: Data Protection, AI Privacy Risks.

#### NEW QUESTION # 141

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

**Answer: C**

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 # 142

Which of the following components would MOST effectively address cumulative benefits as part of reinforcement learning (RL)?

- A. Reward function
- B. Value function
- C. Agent function
- D. Policy function

**Answer: B**

Explanation:

In Reinforcement Learning, the goal is to maximize long-term rewards. While the "Reward Function" provides immediate feedback for an action, the "Value Function" estimates the "cumulative benefit" or the total expected reward an agent can gain from a particular state moving forward. For an auditor, understanding the value function is crucial because it governs the agent's long-term strategy and decision-making logic. If the value function is poorly defined, the AI might take actions that yield immediate points but lead to long-term failure or unethical shortcuts.

#### NEW QUESTION # 143

An IS auditor observes that an AI-based fraud detection system used by an insurance organization produces inconsistent outcomes when processing similar cases. Which of the following is the auditor's MOST efficient recommendation?

- A. Strengthen user access controls and authorization for the AI system.
- B. Analyze the training data and model evaluation parameters.
- C. Regularly update the AI algorithm to improve consistency.
- D. Introduce a human-in-the-loop mechanism for all decisions.

**Answer: B**

Explanation:

Inconsistent outcomes for similar cases often indicate issues with " Model Stability " or " Data Quality ". The most efficient recommendation is to " Analyze the training data and model evaluation parameters " to identify if the model was trained on biased, noisy, or non-representative datasets. Inconsistencies may also stem from poorly tuned hyperparameters that cause the model to react erratically to minor variations in input. While a human-in-the-loop (Option A) provides a safeguard, it is resource-intensive and does not address the root cause. Investigating the data and parameters allows the organization to fix the underlying logic of the model for long-term consistency.

#### NEW QUESTION # 144

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

- A. Using customer service metrics for service speed and food quality to predict customer retention and forecast revenue
- B. Correlating time, cost, delivery distance, and customer satisfaction metrics to issue coupons to customers receiving substandard service
- 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 # 145

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