

# 2026 AAIA: Professional Valid ISACA Advanced in AI Audit Exam Objectives



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## ISACA AAIA Exam Syllabus Topics:

| Topic | Details |
|-------|---------|
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|         |   |
|---------|---|
| Topic 1 | <ul style="list-style-type: none"> <li>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.</li> </ul>  |
| Topic 2 | <ul style="list-style-type: none"> <li>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.</li> </ul>   |
| Topic 3 | <ul style="list-style-type: none"> <li>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.</li> </ul> |

## ISACA Advanced in AI Audit Sample Questions (Q149-Q154):

### NEW QUESTION # 149

An IS auditor notes that an AI model achieved significantly better results on training data than on test data. Which of the following problems with the model has the IS auditor identified?

- A. Bias
- B. Overfitting**
- C. Underfitting
- D. Generalization

**Answer: B**

### NEW QUESTION # 150

Which of the following should be of GREATEST concern to an IS auditor when reviewing ethical considerations for an AI solution?

- A. The solution is hosted on a shared cloud environment.
- B. The solution documentation is still in draft.
- C. The model has not been retrained recently.
- D. The decision-making process is unexplainable.**

**Answer: D**

Explanation:

The GREATEST concern is when the AI system's decision-making process is unexplainable (A), especially for high-impact or regulated decisions. AAIA stresses that explainability is essential for accountability, fairness assessments, compliance, and public trust. If decisions cannot be explained, the organization cannot validate fairness, detect bias, or justify outcomes to regulators or affected individuals.

Cloud hosting (B) is manageable through standard controls. Retraining frequency (C) affects performance but not core ethics. Draft documentation (D) is a procedural issue, not an ethical barrier. Unexplainable decision logic is the foundational ethical risk.

References:

ISACA, AAIA Exam Content Outline- Domain 5: Ethical and Legal Considerations in AI (explainability, accountability).

### NEW QUESTION # 151

An IS auditor is considering using a web-based AI tool to update an audit report. What should be the MOST important consideration before inputting the report?

- A. Impact on the audit budget
- B. Compliance with organizational data protection requirements**
- C. Safeguard measures of the AI tool
- D. The AI tool alignment with organizational report formatting

**Answer: B**

Explanation:

The MOST important factor is compliance with organizational data protection requirements(D), because audit reports contain sensitive internal information, findings, and potential control deficiencies. Sending such content to an external AI tool may result in data exposure or unauthorized processing. AAIA emphasizes privacy, confidentiality, and data protection obligations when interacting with external AI systems.

Option B (safeguards) is important but still secondary to ensuring compliance with internal data protection rules. Formatting alignment (A) and budget considerations (C) do not address the primary risk: improper disclosure of confidential audit data. Therefore, data protection compliance is the priority.

References:

ISACA,AAIA Exam Content Outline- Domain 5: Legal, Privacy, and Ethical Considerations in AI.

**NEW QUESTION # 152**

Which of the following should be an IS auditor's GREATEST concern if class imbalance is identified in training data for an AI model?

- A. Data quality
- B. Data drift
- **C. Model bias**
- D. Model overfitting

**Answer: C**

Explanation:

Class imbalance occurs when one or more classes are underrepresented in the training data. The GREATEST concern is model bias(C): the model may learn to favor the majority class, leading to poor performance and unfair treatment for minority classes. In high-stakes applications (e.g., fraud detection, credit scoring, medical diagnosis), this can translate into systematic discrimination or incorrect decisions. AAIA highlights class imbalance as a common source of bias and stresses mitigation techniques (resampling, reweighting, threshold adjustments).

Data drift (A) refers to changes in data distributions over time-related but distinct. Data quality (B) is broader and may or may not be affected by imbalance. Overfitting (D) is a risk, but class imbalance more directly raises fairness and representativeness concerns rather than overfitting alone. Thus, bias arising from class imbalance is the auditor's primary concern.

References:

ISACA,AAIA Exam Content Outline- Domain 2: Data Management Specific to AI (data balancing, bias risk).

ISACA AI ethics and model risk guidance discussing class imbalance and fairness.

**NEW QUESTION # 153**

When auditing the transparency of an AI system, which of the following would be the MOST effective way to understand the model's decision-making process?

- A. Analyzing the complexity of the algorithms used
- B. Assessing the computational cost of the model
- **C. Reviewing the explainability of AI outputs**
- D. Evaluating the diversity of the training data set

**Answer: C****NEW QUESTION # 154**

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It is known to us that the knowledge workers have been playing an increasingly important role all over the world, since we have to admit the fact that the AAIA certification means a great deal to a lot of the people, especially those who want to change the present situation and get a better opportunity for development. If you also want to work your way up the ladder, preparing for the AAIA Exam will be the best and most suitable choice for you. If you are still hesitating whether you need to take the AAIA exam or not, you will lag behind other people.

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