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ISACA AAIA Exam Syllabus Topics:

Topic	Details
Topic 1	• 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.
Topic 2	• 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	• 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.

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ISACA Advanced in AI Audit Sample Questions (Q15-Q20):

NEW QUESTION # 15
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. Develop an AI policy with guidelines on appropriate use.
- D. Implement baseline performance metrics.

Answer: C

NEW QUESTION # 16
Which of the following considerations should be prioritized when using an AI tool to select a sample for conducting an audit of a financial institution's transaction processing system?

- A. The speed of sample generation
- B. The transparency of the sampling process
- C. The historical performance in previous audits
- D. The ability to process large volumes of data

Answer: B

Explanation:
In an audit context,transparencyof sampling is essential for demonstrating that the sample is fair, unbiased, and aligned with the audit objectives. When an AI tool selects samples for testing financial transactions, auditors must be able to explain and defendhowthe sample was generated-particularly to management, regulators, and external stakeholders. Option A directly supports AAIA's focus onaudit planning, sampling methodologies, and AI audit evidence.
High throughput (option B) and speed (option C) are beneficial but secondary to methodological soundness and explainability. Option D (historical performance) can be helpful but does not guarantee current transparency or appropriateness in new contexts. For AI-enabled sampling, the priority is that theselection logic is understandable, documented, and reproducible, ensuring audit defensibility.
References:
ISACA,AAIA Exam Content Outline- Domain 3: AI Auditing Tools and Techniques (Audit Testing and Sampling Methodologies; Audit Evidence Collection Techniques).
ISACA auditing guidance on sampling and transparency in AI-assisted audit procedures.

NEW QUESTION # 17
While evaluating a complex machine learning (ML) model used for regulatory compliance in a financial institution, which of the following should the IS auditor do to BEST ensure transparency?

- A. Create dashboards to show outputs.
- B. Use tools that explain model decisions.
- C. Provide periodic model audit reports.
- D. Document sources and data processes.

Answer: B

Explanation:
Transparency in AI, especially in regulated sectors like finance, is best achieved by using explainability tools that interpret the internal workings and outputs of complex ML models. The AAIA™ Study Guide highlights model explainability as essential for both

auditors and regulators to understand why certain decisions are made.
"Explainability tools allow auditors to trace predictions back to input features, helping verify fairness, logic, and compliance. These tools support transparency and trustworthiness in black-box models." While documentation (A) and reporting (C) are part of governance, D directly supports decision-level clarity.
Dashboards (B) show results, not rationale.
Reference: ISACA Advanced in AI Audit™ (AAIA™) Study Guide, Section: "AI in Audit Processes," Subsection: "Model Explainability and Regulatory Assurance"

NEW QUESTION # 18
A generative AI system has a validation control in place to reject inappropriate questions by checking them against built-in ethical standards. Which of the following enables malicious actors to circumvent this control through prompt engineering?

- A. Asking the same questions later when the algorithm has changed after further learning
- B. Presenting theoretical situations to justify the reason for asking the questions
- C. Submitting the same questions in a foreign language translated by another AI-based system
- D. Randomly placing keywords unrelated to the main topic

Answer: B

NEW QUESTION # 19
Which of the following is the BEST use of AI to audit relationships for conflicts of interest or collusion?

- A. Graph analytics
- B. Monte Carlo simulation
- C. Time series analysis
- D. Correlation matrix

Answer: A

Explanation:
Graph analytics is specifically designed to analyze complex relationships among people, entities, transactions, and systems.
According to AAIA audit methodologies, graph analytics helps identify hidden or non-obvious relationships indicative of:
* Collusion
* Fraud rings
* Undisclosed conflicts of interest
* Influence networks
* Hidden ownership structures
Correlation matrices (A) only measure linear relationships. Time series (B) identifies patterns over time, not relationships. Monte Carlo simulation (D) models uncertainty but does not uncover relational structures.
Graph analytics is the strongest AI-enabled method for mapping and auditing relational risks.
References:
AAIA Domain 3: AI Tools for Audit Analytics
AAIA Domain 4: Relationship Analysis and Fraud Detection

NEW QUESTION # 20
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