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ISACA Advanced in AI Audit Sample Questions (Q112-Q117):

NEW QUESTION # 112

An IS auditor is looking to expedite reporting for an audit with complex issues. Which of the following would be the MOST effective way for the auditor to use generative AI?

- A. Revising audit conclusions with precise verbiage to describe the audit observations
- B. Revising audit background and scope information based on new information from management
- C. Developing action items discussed in closing meetings for management action plans
- **D. Developing a draft of an executive summary based on detailed findings and audit scope**

Answer: D

Explanation:

The AAIA™ Study Guide highlights that generative AI tools can significantly enhance audit productivity, especially in content generation tasks. Drafting executive summaries-condensing complex findings into clear, concise formats-is a high-impact use case that benefits from generative AI's natural language generation capabilities.

"Generative AI can be leveraged by auditors to automate reporting sections, such as executive summaries, ensuring consistency and

saving time without compromising content clarity." While A, C, and D are valid uses, B delivers the most value by expediting a time-intensive and high-level reporting task in complex audits.

Reference: ISACA Advanced in AI Audit™ (AAIA™) Study Guide, Section: "AI in Audit Processes," Subsection: "Generative AI Applications in Audit Reporting"

NEW QUESTION # 113

An IS auditor is evaluating a large language model (LLM) before deployment. Which of the following is the MOST secure way to manage agency for the model?

- A. Rely on LLMs to automatically manage authorization and privilege checks.
- **B. Ensure authorization and privilege checks are performed independently of the LLM.**
- C. Ensure the LLM is trained on adversarial datasets.
- D. Use LLMs to manage data feeds and sources.

Answer: B

Explanation:

"Agency" refers to the model's ability to take actions or access data. LLMs are non-deterministic and can be tricked via "prompt injection" to ignore their internal rules. Therefore, "Authorization and privilege checks" must be performed by a separate, deterministic security layer that is "independent of the LLM." According to the ISACA AAIA™ Study Guide, you should never allow an AI to decide its own permissions (Option D) or those of other systems. If a user asks an AI to delete a file, the AI should simply "request" the deletion, and a standard, non-AI security system should check if the user has the right to do so. This maintains the "Principle of Least Privilege" and prevents unauthorized actions via model manipulation.

NEW QUESTION # 114

Which of the following data management practices poses the GREATEST risk to the reliability of an AI model's correlations?

- A. Deleting duplicate entries because all attributes in the record match
- B. Converting categorical variables to numerical formatting and encodings
- **C. Deleting outlier data values outside of the 5th and 95th percentiles from source data**
- D. Changing the total transaction amount data type from object to integer

Answer: C

Explanation:

While removing outliers can sometimes help with model performance, "Deleting outlier data values" arbitrarily poses the greatest risk to reliability because it can remove rare but legitimate data points that are critical for accurate pattern recognition. In domains like fraud detection or risk management, the outliers are the most important data. Distorting the natural distribution of data can lead to skewed correlations and a model that fails to recognize high-impact "tail" events. Encoding (Option B) and removing true duplicates (Option D) are standard, low-risk preprocessing steps. Correcting data types (Option C) is essential for enabling mathematical operations and is not a risk.

NEW QUESTION # 115

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

Answer: C

NEW QUESTION # 116

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. Performance issues due to excessive computation
- D. Differences of opinion regarding model types

Answer: A

NEW QUESTION # 117

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