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ISACA AAIA Exam Syllabus Topics:

Topic	Details
Topic 1	<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 2	<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 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 (Q143-Q148):

NEW QUESTION # 143

An IS auditor is performing an inventory audit for a manufacturing organization. Which of the following would BEST enable the auditor to identify types of products without assistance from organizational staff?

- A. Speech modeling
- B. Natural language processing
- C. Computer vision
- D. Robotic process automation (RPA)

Answer: C

Explanation:

Computer vision uses machine learning techniques to identify and classify visual data such as images or videos. In inventory audits, it can be used to recognize product types, scan barcodes, or evaluate storage conditions without human assistance.

"Computer vision is particularly effective in automated environments like manufacturing, where visual data from cameras or sensors can be processed to verify product identification and placement." NLP (A) and speech modeling (B) are not suitable for image-based tasks. RPA (C) automates tasks but cannot visually interpret products. Therefore, D is the correct tool.

Reference: ISACA Advanced in AI Audit™ (AAIA™) Study Guide, Section: "AI in Audit Processes," Subsection: "AI Tools in Operational and Inventory Audits"

NEW QUESTION # 144

Which of the following will provide the BEST evidence to support the alignment of an AI model with an organization's business objectives?

- A. AI model inventory
- B. AI model vulnerability assessment
- C. AI change management requests
- D. AI acceptable use policy

Answer: A

NEW QUESTION # 145

Which of the following is the GREATEST benefit of using large language models (LLMs) to identify potential control deficiencies?

- A. Allowing the auditor to replace walkthroughs with automated testing
- B. Summarizing multiple process narratives for inconsistencies
- C. Simulating financial transactions for internal control testing
- D. Independently verifying audit options based on control assessments

Answer: B

Explanation:

LLMs excel at processing large amounts of unstructured text (e.g., policies, process narratives, procedures).

The GREATEST benefit is their ability to summarize and compare multiple documents to identify inconsistencies (B), which can signal potential control weaknesses or misalignments. This aligns with AAIA's description of AI-enabled audit analytics that support document analysis, narrative comparison, and pattern detection for control assessment.

Option A presumes autonomy, which is unsafe without validation. Option C is more aligned with predictive or simulation models, not LLM strengths. Option D is not acceptable because walkthroughs require professional judgment and evidence gathering; AI should support, not replace. Thus, summarization and inconsistency identification is the most practical and impactful benefit.

References:

ISACA, AAIA Exam Content Outline- Domain 3: AI in Audit Processes (use of LLMs for narrative analysis).

NEW QUESTION # 146

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

Answer: C

NEW QUESTION # 147

Which of the following is an IS auditor MOST likely to use in order to ensure an AI model has the ability to make correct predictions?

- A. Latency testing
- B. Group analysis
- C. Confusion matrix
- D. Adversarial testing

Answer: C

NEW QUESTION # 148

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