Elek McDonald	Accounting Major
Areas of Risk	**Steps to Take**
• **Office control – monitoring posture, tone of voice, eye movements, breathing, excessive blue light result in adjusting work environment and classifications** **-Gebru video**	That type of monitoring takes micromanaging to another level. I would think productivity and creativity would decrease knowing every action you take is recorded. Accounting is a lot of computer work, so eventually you will have to look away from your computer, which might have a negative effect according to the AI model. To prevent this, I would heavily consult with HR and upper management to reduce what is being monitored. I would also present the employees with documentation that notes what is being tracked, so they have the option to opt out. Tracking screen time makes sense, but breathing, posture, eye movements, and tone of voice is an invasion of privacy. It is also a slipper slope because, under the wrong hands, the ability to track everything about employees could be used for the wrong purpose.
• **LLMs becoming too big – companies taking data from individuals/groups and reselling it back to them (justice, unfairness)** **-Gebru video**	LLMs, when used correctly can benefit a community. However, big tech companies aren't considering the communities they are affecting but rather the money and data surrounding the situation. They target civilizations that they believe are uneducated and will easily comply with their requests. I plan to work in government audit, which focuses more on larger government branches, but the ethical concerns surrounding searching for data still applies. If we were to only audit areas with lower income on the presumption of lower education, our actions would be considered discriminatory, unfair, and a breach of justice. I would make sure my company considers ethical concerns and attempt to implement a system that can select a client that aligns with our company policy. The training set would have to be diverse enough, which is always difficult to do.
• **Text to image models/image to text models – stereotypes, racism, sexism, pornography** **-Denton video**	The images generated as a result of the text to image models are based on the training set. The computer itself isn't racist or sexist, bur rather the text it is using may imply negative connotations. You can't publish an AI service that will produce racist or pornographic images – it's inhumane and can be used out of context. If my work wants to use AI generated images to cut

	back on marketing costs, I'd make sure the AI service uses a non-bias training set. I'd also use a team to sift through the images in search of implications of toxic categories or derogatory phrases.
• **Hiring algorithms – discriminatory decisions, especially against women when using words related to gender** **-AI Bill of Rights / EEOC-DOJ**	When looking for internships for last summer, I ran into many issues with hiring algorithms. How is it possible that I could be rejected from a job an hour after applying for it, especially when it is for a large company who receives thousands of applications? The answer is the hiring algorithm. I understand the need to save time and become more efficient, but fairness needs to be considered. For example, if our system is discriminatory against women, is our company really aligned with its diversity goals and policies? If our system filters out individuals with disabilities on the premise of having to make extra accommodations, how is that fair to the applicant in any way? I'd use AI to filter and summarize the applications but would still have humans cross check the results for fairness purposes. The employees need to be transparent with their system, meaning they need to let the applicant know how their system makes decisions. If not, it is a sign of bias and discrimination in the future.
• **Energy consumption – environmental impact of AI models (requirement of disclosure of energy consumption)** **-EU AI Act**	This was talked about in the Gebru video as well and it is definitely an overlooked topic. Theoretically AI can aid in climate change, but the energy AI models may do more harm to the environment than good. It is a good start for the EU to require reporting of how much energy is consumed. I'd continue to follow up on the requirement because big tech companies will find a way around it. Legal penalties should follow if they continue to fail to comply. You could even implement an audit if there is suspicion of misleading reports.