

# IIA-Australia Glossary - C

<b>C Suite</b>	A term to describe an organisation's most senior management – chief executive officer, chief financial officer, chief operating officer, chief information officer, etc.
<b>CA</b>	Refer Continuous Control Monitoring / Continuous Auditing.
<b>CA</b>	Chartered Accountant.
<b>CAAT</b>	Computer assisted audit technique – Refer Data Analytics.
<b>CAE</b>	Refer Chief Audit Executive.
<b>CAPA</b>	Corrective and preventive action.
<b>Capability</b>	An ability to do something specific.
<b>Capability Maturity</b>	An assessment against a defined capability maturity model that rates where a business activity or process sits in the maturity continuum.
<b>Capability Maturity Model</b>	CMM – A methodology originally used to develop and refine a software development process. It is now used more widely across organisation systems and processes. The model describes a five-level evolutionary path of increasingly organised and systematically more mature processes. The levels are generally Initial (entry level) / Defined / Implemented / Managed / Optimising (highest level). It should be noted 'optimised' means as effective as possible while 'optimising' means continual enhancement is sought and implemented.
<b>Capability Model</b>	Mechanism for identifying and assessing the fundamentals for effective internal auditing. The published Internal Audit Capability Model is a proven model where aspiring auditors can progressively focus on developing defined capabilities.
<b>Capex</b>	Refer Capital Expenditure.
<b>Capital Expenditure</b>	Funds used by an organisation to acquire, upgrade and maintain physical assets such as property, plant, buildings, technology or equipment – often used to undertake new projects or investments. They are generally major purchases an organisation makes designed to be used over the long-term.
<b>CAR</b>	Refer Corrective Action Request.
<b>Caremark Duties</b>	The care an ordinarily prudent person in a like position would exercise under similar circumstances. It originated from a 1996 Delaware (US) legal case ('Caremark International' 698 A.2d 959 (Del. Ch. 1996)). It encourages directors to operate in good faith in the interests of the organisation and its shareholders and with reasonable care under the facts and circumstances as then known.
<b>Cash Flow Statement</b>	A financial statement that provides aggregate data regarding all cash inflows an organisation receives from its ongoing operations and external investment sources. It includes all cash outflows paid for business activities and investments during a specific period.
<b>CBOK</b>	Refer Common Body of Knowledge.
<b>CCM</b>	Refer Continuous Control Monitoring / Continuous Auditing.
<b>CCMS</b>	Certification Candidate Management System used to globally track IIA continuing professional development.
<b>CCTV</b>	Refer Closed-Circuit Television
<b>CEO</b>	Chief Executive Officer.

# IIA-Australia Glossary - C

<b>Certifications</b>	The result of an action or process to achieve a recognised professional status or level of achievement for example CIA, CISA, CFE.
<b>CFE</b>	Certified Fraud Examiner – certification issued by Association of Certified Fraud Examiners (ACFE).
<b>CFO</b>	Chief Financial Officer.
<b>CGEIT</b>	Certified in the Governance of Enterprise IT - certification issued by ISACA.
<b>Challenge Sessions</b>	A technique used by auditors to test individual thinking through a ‘devil’s advocate’ approach with the whole of audit engagement team (or a subset of the team), aimed at determining the structure of the audit report and how the observations will be presented.
<b>Change Management</b>	A systematic approach to dealing with transition or transformation in an organisation. It is often used where technology has resulted in a need for business process re-engineering processes but is equally applicable to any circumstance in which change is desired within an organisation. The purpose is to implement strategies for effecting change, controlling change and helping people adapt to change.
<b>Charter</b>	Refer Internal Audit Charter.
<b>Charter</b>	<ol style="list-style-type: none"> <li>1. A written document approved at a high level that defines the extent of delegated authority. Also known as terms of reference.</li> <li>2. A written instrument or contract such as a deed executed in the proper form, meaning a legal document has been written correctly and all necessary information is contained in it as required by law.</li> <li>3. A grant or guarantee of rights, franchises or privileges from the sovereign power of a state or country – the charter allows for unrestricted trading.</li> </ol>
<b>Charter of Rights</b>	A single document containing all information that respondents to allegations of wrongdoing may require. It should be available on an organisation’s intranet and be made available to persons being investigated as soon as they are notified of an allegation.
<b>Checklist</b>	A list of things that need to be done or information that needs to be collected to ensure nothing is left out.
<b>Chief Audit Executive</b>	The role of a person in a senior position responsible for effectively managing the internal audit function in accordance with the internal audit charter and mandatory elements of the International Professional Practices Framework. The chief audit executive or others reporting to the chief audit executive will have appropriate professional certifications and qualifications. The specific job title and responsibilities of the chief audit executive may vary across organisations.
<b>Ci Anywhere</b>	A product of software vendor TechnologyOne where software applications can be accessed by different devices such as smartphones.
<b>CIA</b>	Certified Internal Auditor – certification issued by the IIA.
<b>CIO</b>	Chief Information Officer.
<b>CISA</b>	Certified Information Systems Auditor – certification issued by ISACA.
<b>CISM</b>	Certified Information Security Manager - certification issued by ISACA.
<b>Civil Rights</b>	The rights of citizens to political and social freedom and equality – they are intended to provide equal social opportunities and equal protection under the law regardless of race, religion or other personal characteristics.
<b>Civil Servant</b>	Refer Public Servant.

# IIA-Australia Glossary - C

<b>Climate Change</b>	Variations that persist for a long time period, typically decades or more. The Earth's climate has been increasingly affected by human activities causing global warming and climate change. Increased heat and drought linked to climate change have increased the risk and impact of bushfires. Reduced water supplies, lower agricultural output, insect outbreaks, rodent plagues, health impacts due to heat, and flooding and erosion in coastal areas are further examples commonly linked to climate change.
<b>Climate Related Risk</b>	The risk that the activities of an organisation might cause destruction to the surrounding natural environment and potentially wildlife in its natural habitat. It may result from climate change and could potentially impact (a) safety of the Earth and its inhabitants, and (b) financial stability. Consequently, the risk could potentially translate into reputational and economic consequences for organisations. It is a subset of ESG – Environmental / Social / Governance.
<b>Climate Variability</b>	Variations in the climate that last longer than individual weather events.
<b>Closed-Circuit Television</b>	CCTV – A television system in which signals are not publicly distributed but are monitored, primarily for surveillance and security purposes.
<b>Closing Meeting</b>	Refer Exit Conference.
<b>Cloud</b>	Refer Cloud Computing.
<b>Cloud Computing</b>	Cloud computing technology gives users access to storage, files, software and servers through their internet-connected devices such as computers, smartphones, tablets and wearables. Cloud servers are located in data centres all over the world. By using cloud computing, organisations and users do not have to own or manage physical servers themselves or run software applications on their own infrastructure or devices.
<b>Cloud Migration</b>	When an organisation moves data centre capability into the cloud, usually to run on cloud-based infrastructure provided by a cloud service provider such as AWS, Azure or Google Cloud
<b>Cloud Service Provider</b>	A third party company offering a cloud-based platform, infrastructure, application or storage services – examples are Amazon Web Services (AWS), Azure, Google Cloud
<b>Cloud Transition</b>	The process of migrating an organisation from local servers to the cloud.
<b>CM</b>	Refer Configuration Management.
<b>CMM</b>	Refer Capability Maturity Model.
<b>Coaching</b>	Helping a person change or develop new skills so they can go in the personal, sporting or career direction they want to go.
<b>Coaching Notes</b>	Used by the team leader as part of the audit quality review process to seek clarification of any parts of the work papers that appear unclear and incomplete, or do not support the conclusions. May also be referred to as review notes.
<b>COBIT</b>	Control objectives for information and related technologies.
<b>CoCo</b>	Canadian-developed control framework that provides a way for management to evaluate the reasonableness of controls that minimise risk and ensure the reliability of financial and other reporting. Acronym derived from Criteria of Control.
<b>Code of Conduct</b>	A document outlining the behaviours, rules and responsibilities for the organisation and its people.
<b>Code of Ethics</b>	The IIA Code of Ethics are principles relevant to the profession and practice of internal auditing, and rules of conduct that describe behaviour expected of internal auditors. The Code of Ethics applies to parties and entities that provide internal audit services. The purpose of the Code of Ethics is to promote an ethical culture in the global profession of internal auditing.
<b>Cohort</b>	A group of people or organisations with shared characteristics.

# IIA-Australia Glossary - C

<b>Cold Site</b>	An IT data centre used for backup in the event of an operational disruption or disaster at the production data centre. It is a facility that does not usually have the necessary infrastructure to resume operations uninterrupted or quickly.
<b>Col</b>	Refer Conflict of Interest.
<b>Collaborative Reporting</b>	An approach where audit, risk and compliance specialists work together analysing trends and patterns in their collective work to deliver greater value to the audit committee and management through consolidated insights and assurance on the overall state of the organisation risk and control environment.
<b>Combined Assurance</b>	A co-ordinated combined approach applied for assurance on whether key risks are being managed appropriately within an organisation across all the lines of defence. Also called Coordinated Assurance / Intergrated Assurance.
<b>Commitment</b>	Recording an obligation to make a future payment at the time it is ordered, not at the time goods are received or services are completed and an invoice is received.
<b>Common Body of Knowledge</b>	A living reference that represents the collective knowledge of the internal audit profession. CBOK is the world's largest ongoing study of the internal audit profession, including studies of internal audit practitioners and their stakeholders.
<b>Common Vulnerabilities and Exposures</b>	CVE – A method for publicly sharing information on cybersecurity vulnerabilities and exposures.
<b>Common Vulnerability Scoring System</b>	An open framework for communicating characteristics and severity of software vulnerabilities – it consists of three metric groups Base / Temporal / Environmental.
<b>Compensating Control</b>	An alternative control put in place to satisfy the requirement for a control measure deemed too difficult or impractical to implement at the present time. A simple example may be where an employee in a small organisation has non-compatible duties such as accepting cash payments, recording the deposit and reconciling the monthly financial report. To prevent errors or fraud, additional oversight could be introduced.
<b>Competency Framework</b>	A framework that illustrates the connectivity between the IIA Core Competencies.
<b>Competitive Dialogue</b>	Tendering option that allows for bidders to develop alternative proposals in response to an organisation's outline requirements. Only when their proposals are developed to sufficient detail are tenderers invited to submit competitive bids.
<b>Competitive Procedure with Negotiation</b>	Offers the ability to clarify bids with bidders after the submission of fully formed initial tenders. Organisations use this procedure if they are unable to define how to meet their needs technically or cannot specify the legal or financial requirements of the contract.
<b>Complaint</b>	Making a statement of dissatisfaction that something is unsatisfactory or unacceptable.
<b>Complementary Policy Objectives</b>	The indirect or secondary values that public procurement can pursue in addition to the best value-for-money.
<b>Compliance</b>	Fulfillment of an obligation, while noncompliance is non-fulfilment of an obligation – obligations may be externally imposed or may be aspirational and a voluntary undertaking.
<b>Compliance Audit</b>	An audit of conformity and adherence of area, process, or system to policies, procedures, law, regulations, contracts, or other requirements. Includes audits of controls, financial transactions, financial statement reviews, adherence to stated program rules and objectives, and regularity, probity, and propriety of decisions.
<b>Compliance Framework</b>	A structured approach to managing compliance obligations arising from policies, plans, procedures, laws, regulations, contracts and other requirements, and mitigating compliance risk in order to achieve an organisation's compliance objectives.
<b>Compliance Management System</b>	A system that enables an organisation to demonstrate its commitment to comply with relevant laws, regulatory requirements, industry codes and organisational standards, as well as standards of good governance, generally accepted best practices, ethics and community expectations.
<b>Compliance Obligations</b>	Requirements that an organisation mandatorily has to comply with as well as those that an organisation voluntarily chooses to comply with.

# IIA-Australia Glossary - C

<b>Compliance Program</b>	A formal structured approach assuring compliance obligations are met.
<b>Compliance Testing</b>	An approach to determine whether prescribed controls actually exist and are being complied with in practice.
<b>Compliant</b>	The condition of meeting a business requirement.
<b>Conduct Risk</b>	Threat of financial loss to an organisation caused by poor judgement of managers and employees – it may be coupled with inappropriate, unethical or unlawful behaviour. It can be the result of deliberate or inadvertent actions and weaknesses in an organisation's practices, frameworks or education programs.
<b>Confidence Level</b>	A statistical term meaning the confidence level indicates the probability with which the estimation of the location of a statistical parameter such as an arithmetic mean in a sample survey is also true for the population – the probability that the value of a parameter falls within a specified range of values.
<b>Confidentiality</b>	Keeping information learned from working in an organisation private.
<b>Configuration Management</b>	CM – The process of maintaining systems such as technology hardware and software in a desired state and ensuring changes to that state are controlled – it is a method of assuring systems perform in a manner consistent with expectations over time.
<b>Conflict of Interest</b>	A situation in which an individual has competing interests or loyalties. Conflicts of interest are a significant contributor to fraud and corruption and should be handled appropriately by every organisation.
<b>Conflict of Interest – Actual</b>	A situation in which a reasonable person would think that professional judgment has been compromised.
<b>Conflict of Interest – Perceived</b>	A situation in which a reasonable person would think that professional judgment is likely to be compromised.
<b>Conflict of Interest – Potential</b>	A situation that may develop into an actual conflict of interest.
<b>Conflict Resolution</b>	A way for two or more parties to find a peaceful solution to a disagreement among them.
<b>Conjecture</b>	Something suggesting insufficient evidence for it to be regarded as fact. Refer also fact.
<b>Connivance</b>	Willingness to allow or be secretly involved in wrongdoing.
<b>Consent</b>	Give permission for something to happen.
<b>Consequence</b>	The outcome of an event that has an effect on objectives – a single event can generate a range of consequences which can have both positive and negative effects on objectives.
<b>Consulting</b>	The IPPF states that advisory and related activities are intended to add value and improve an organisation's governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples include benchmarking and cross-pollinating to identify opportunities to borrow, adapt, or optimise practices; training; reviewing systems or project development; facilitating performance and control self-assessments; and providing insightful, proactive, future-focused counselling and advice, especially incorporating strategy and emerging risks.
<b>Consulting Agreement</b>	An agreement made between a client and a consultant specifying the nature and scope of a work assignment to be performed by the consultant – the result should be designed to help management achieve objectives.
<b>Consulting Engagement</b>	A work assignment performed by a consultant for a client.

# IIA-Australia Glossary - C

<b>Consulting Services</b>	Advisory and related client service activities, the nature and scope of which are agreed with the client (usually the audit committee or management), and intended to add value and improve an organisation's governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples include counsel, advice, facilitation, and training.
<b>Consumer Price Index</b>	CPI – An instrument used to measure inflation – it is used to estimate average variation between two given periods in the prices of products consumed by households.
<b>Content</b>	In technology terms, content is information – website information is called content.
<b>Contingency</b>	Deals with local contingency and is oriented around individual items or assets. People responsible for key organisation assets for example ICT application systems, data and communications, and buildings are also responsible for having local fallback procedures in place for those assets.
<b>Continuous Integration</b>	Continuous integration refers to the build and unit testing stages of a software release process. Every revision triggers an automated build and test. With continuous delivery, code changes are automatically built, tested and prepared for release into production.
<b>Continuous Control Monitoring / Continuous Auditing</b>	When an organisation has established a foundation of data analytics that are repeatable, either in the internal audit plan or within a business function, the natural next step is to implement a more frequent or real-time process. Where this occurs within the internal audit function to collect evidence and other indicators, the nature of analytics is called Continuous Auditing (CA). Where the repeatable analytics occur as a feedback mechanism as part of management responsibilities, for example in finance, the nature of data analytics is called Continuous Control Monitoring (CCM).
<b>Contract</b>	In an organisational setting, a written agreement between two or more parties that is enforceable by law.
<b>Contract Administration</b>	Observing and monitoring contractor performance, managing changes to a contract, maintaining contract-related documents, handling claims and disputes, and closing out a contract.
<b>Contract Management</b>	The entire contracting process from pre-tendering through to contract close-out.
<b>Control</b>	Any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved. Management plans, organises, and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved.
<b>Control Assurance</b>	A critical component of any robust risk management framework, providing an organisation with objective evidence controls are designed and operating adequately as a basis for executive and board sign-off on the adequacy of controls over significant risks.
<b>Control Environment</b>	The governance and management functions and the attitudes, awareness and actions of those charged with governance and management concerning an organisation internal control and its importance. The control environment is a component of internal control.
<b>Control Frameworks</b>	Control frameworks are structured systems or processes that help organisations to achieve their objectives. They do so through better information, controls, risk management, compliance, and corporate governance that drive improved organisational performance and decision making. COSO is an example.
<b>Control Objective</b>	The purpose of a control or set of controls. A control objective directly relates to a risk. At an organisation level a control objective relates to achievement of objectives – decisions are properly authorised / information is reliable / assets are safeguarded / laws, regulations, policies and contracts are complied with / business activities are efficient, effective, economical and ethical / there are no opportunities for fraud or corruption. At the specific transaction level, a control objective may be ensuring payments to vendors are legitimate and correct.
<b>Control Processes</b>	The policies, procedures (both manual and automated) and activities that are part of a control framework, designed and operated to ensure that risks are contained within the level (risk appetite) that an organisation is willing to accept.
<b>Control Self-Assessment</b>	Structured process where management and the work team collaboratively assess the effectiveness of controls, the level of residual risk, and achievability of business objectives. Typically involves facilitated workshops and surveys.

# IIA-Australia Glossary - C

<b>Control Tester</b>	A person with the necessary skills to design and perform a test of controls to ascertain whether the controls are effectively designed and operating as intended.
<b>COO</b>	Chief Operating Officer.
<b>Cooperative Procurement</b>	Where more than one organisation approaches the market together or where an organisation accesses another organisation's established contract or standing offer arrangement.
<b>Coordinated Assurance</b>	Refer Combined Assurance. Also called Integrated Assurance.
<b>Coordination</b>	Different elements working together effectively.
<b>Coordinated Assurance</b>	Refer Integrated Assurance. Also called Combined Assurance
<b>Core Business Process</b>	The organisation critical operational procedures (What we do) supported by key support processes (how we support it).
<b>Core Competencies</b>	The 10 core competencies for internal auditors recognised in a CBOK report for mapping your career to achieve excellence.
<b>Core Principles for the Professional Practice of Internal Auditing</b>	The Core Principles for the Professional Practice of Internal Auditing are the foundation for the IPPF and support internal audit effectiveness.
<b>Core Values</b>	Refer Corporate Values.
<b>Corpex</b>	Corporate Executive.
<b>Corporate Citizenship</b>	How an organisation exercises its rights, obligations, privileges and overall corporate responsibility within local and global environments.
<b>Corporate Culture</b>	An organisation's culture is the sum of its shared values, principles and behaviours. A useful working definition is 'a set of shared mental assumptions that guide interpretation and action in organisations by defining appropriate behaviours for various situations. A colloquial definition frequently heard in workplaces is 'the way we do things around here' or 'what we expect around here'.
<b>Corporate Governance</b>	Refer Governance.
<b>Corporate Governance Framework</b>	Refer Governance Framework.
<b>Corporate Plan</b>	A process used by organisations to develop a course of action to grow an organisation, improve services, increase profits, gain exposure and strengthen brand identity – it focuses organisations to use resources wisely.
<b>Corporate Planning</b>	The process of developing a corporate plan.
<b>Corporate Values</b>	Corporate values reflect the operating philosophies or principles that guide an organisation's internal conduct, and the relationship it has with its customers, partners, shareholders, and other stakeholders. An organisation's core values will influence the strategies and business objectives that it pursues, and will usually be found in a mission statement or in a statement of core values.
<b>Corrective Action Request</b>	CAR - A change request that documents a problem with a product or process and requests the root cause of a non-conformity be removed.
<b>Corruption</b>	Acts in which individuals wrongfully use their influence in a business transaction in order to procure some benefit for themselves or another person, contrary to their duty to their employer or the rights of another for example, kickbacks, self-dealing, or conflicts of interest - corruption typically includes bribery.
<b>Corruption Perceptions Index</b>	The most widely-used global corruption ranking in the world – it is produced by Transparency International and measures how corrupt each country's public sector is perceived to be, according to experts and businesspeople.

# IIA-Australia Glossary - C

<b>COSO</b>	Committee of Sponsoring Organisations which designed the COSO internal control framework.
<b>Cost Code</b>	A structure used to manage finances to organise amounts, quantities, budgets and other account information – cost codes establish the link between projects, jobs, tasks and their related accounts so costs go to the right place.
<b>Cost of Living</b>	The cost of purchasing goods and services and its effect on the standard of living.
<b>Countermeasures</b>	An action or device designed to negate or offset a threat, for example a physical security counter-measure such as an alarm.
<b>Counter Terrorism Financing</b>	CTF – Government laws, regulations and practices intended to restrict access to funding and financial services for people or organisations governments designate as terrorists – by tracking down the source of funds that support terrorist activities, law enforcement may be able to prevent some of those activities from occurring.
<b>CPA</b>	Certified Practicing Accountant.
<b>CPD</b>	Continuing professional development.
<b>CPEA</b>	Certified Professional Environmental Audit - certification issued by the IIA.
<b>CPI</b>	Refer Consumer Price Index.
<b>CPS</b>	A prudential standard issued by the Australian Securities and Investments Commission.
<b>CPSA</b>	Certified Professional Process Safety Auditor - certification issued by the IIA.
<b>CPTED</b>	Refer Crime Prevention Thorough Environmental Design
<b>Crime Prevention Thorough Environmental Design</b>	CPTED – Using environmental design to create safer urban areas through the way the physical environment is built.
<b>CRISC</b>	Certified in Risk and Information System Control - certification issued by ISACA.
<b>Criteria</b>	Refer Audit Criteria.
<b>Critical Success Factor</b>	A limited number of key variables or conditions with significant impact on how successfully an organisation, program or project meets its objectives.
<b>CRM</b>	Refer Customer Relationship Management.
<b>CRMA</b>	Certificate in Risk Management Assurance - certification issued by the IIA.
<b>CRO</b>	Chief Risk Officer.
<b>Cronyism</b>	Appointment of friends and associates to positions of authority without proper regard to their qualifications or fitness for the position.
<b>Cross-Functional Team</b>	A work group made up of employees from different functional areas within an organisation who collaborate to reach a stated objective.
<b>Crowdfunding</b>	The use of small amounts of capital from a large number of individuals to finance a new business venture – depending on the type of crowdfunding, investors either donate money altruistically or get rewards such as equity in venture that raised the money.
<b>CSA</b>	Refer Control Self-Assessment.

# IIA-Australia Glossary - C

<b>CSF</b>	Refer Critical Success Factor.
<b>CTF</b>	Refer Counter Terrorism Financing.
<b>Cuckoo Smurfing</b>	A method of money laundering used by criminals to make money generated from criminal activities appear to have come from a legitimate source – organised criminals use professional money laundering syndicates to target bank accounts of people receiving money transfers from other countries.
<b>Culture</b>	A system of shared assumptions, values and beliefs that reflects the way people behave. The 'lived culture' across an organisation dictates what internal control practices are actually applied in practice.
<b>Customer Lifecycle</b>	A term used to describe the progression of steps a customer goes through when considering, purchasing, using and maintaining loyalty to a product or service – it comprises five components – reach / acquisition / conversion / retention / loyalty.
<b>Customer Relationship Management</b>	CRM – The combination of practices, strategies and technologies used by organisations to manage and analyse customer interactions and data – the objective is to improve customer service relationships, assist customer retention and drive sales growth.
<b>Customer Service Charter</b>	A publicly available document that outlines the service an organisation's customers can expect regarding delivery of products and services – it identified customer rights in terms of standards of quality, issues, complaints, feedback, privacy, conflict resolution – it usually drives the organisation's service standards while providing a means of communicating the standards to stakeholders.
<b>Cutover</b>	The process of transitioning from an existing technology system to a new technology system such as switching from old hardware to a replacement system or from a current software product to a new software product.
<b>CVE</b>	Refer Common Vulnerabilities and Exposures.
<b>CVSS</b>	Refer Common Vulnerability Scoring System.
<b>Cyber-Attack</b>	An assault using one or more computers against a single or multiple computers or networks. A cyber-attack can maliciously disable computers, steal data or use a breached computer as a launch point for other attacks.
<b>Cybercrime</b>	Use of computers predominately through the internet as instruments for illegal activities such as fraud, identity theft or violating privacy. It includes crimes where a computing device is the target, a computer is used as a weapon, or a computer is used as an accessory to a crime.
<b>Cybersecurity</b>	Protection of internet-connected systems and data from cyber threats to protect against unauthorised access.
<b>Cybersecurity Posture</b>	The level of visibility an organisation has into its ICT asset inventory and attack surface. It includes the controls and processes in place to protect the organisation from cyber-attacks, the ability to detect and contain attacks, and the ability to react to and recover from security events.
<b>Cyber Threat</b>	Any circumstance or event with the potential to harm a technology system through unauthorised access, destruction, disclosure, modification of data or denial of service – threats arise from human actions and natural events.