

IIA-Australia Glossary - D

Dashboard	An information management tool that visually tracks, analyses and displays performance measures (KPIs), metrics and key data points – it allows monitoring of the current state of a business, department, team or process.
Data	Facts and statistics collected together for reference or analysis.
Database	A structured set of large data held in a computer that is accessible for rapid search and retrieval.
Data Aggregation	A process to gather, organise and filter data prior to analysis, either through volunteered data or transactional records.
Data Analytics	Used to test controls and validate that business risks are managed. This would generally occur at a point-in-time when an assurance activity is scheduled. Rather than test a number of transactions, the entire population of transactions can be reviewed for greater coverage. Data analytics includes automated tools such as generalised audit software, test data generators, computerised audit programs, specialised audit utilities, and computer-assisted audit techniques (CAATs).
Data Breach	Unauthorised access to data from outside the organisation that compromises the data.
Data Centre	A building, a dedicated space within a building, or a group of buildings used to house computer systems and associated components such as telecommunications and storage systems. It is a physical facility that organisations use to house critical applications and data. Data centre design is based on a network of computing and storage resources that enable the delivery of shared applications and data.
Data Collection	Process of gathering and measuring data, information or variables of interest in a standardised and established manner to enable the collector to answer or test hypothesis and evaluate outcomes of that collection of data.
Data Governance	A system of decision rights and accountabilities for information-related processes, executed according to an agreed-upon model, which describes who can (a) take what actions with what information (b) when (c) under what circumstances (d) using what methods.
Data Leak	Refer Data Spill.
Data Loss	Intentional or unintentional destruction of information caused by people or processes within or outside an organisation.
Data Mining	Use of business analytics to sort through large datasets using databases, statistics, and machine learning to identify trends and establish relationships. An efficient way for analysing large amounts of data through data manipulation techniques for example filtering, sorting, pivot tables, and formulas to pinpoint areas requiring additional audit focus and identifying trends and abnormalities for detailed testing.
Data Set	Collection of related sets of information composed of separate elements that can be manipulated as a unit by a computer.
Data Spill	Accidental or deliberate exposure of information into an uncontrolled or unauthorised environment or to people without a need-to-know – also called ‘information disclosure’ or ‘data leak’.
Data Unavailability	Temporary unavailability of data from a network outage.
Data Variety	The diversity of data in a data collection or problem space – it is considered a fundamental aspect of data complexity along with data volume, velocity and veracity.

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Data Velocity	Speed at which data is generated, distributed and collected – velocity rate factors include number of sensors present on the internet, enabled devices and how many individuals are using the internet.
Data Veracity	Quality of data to be analysed dependent on factors such as (a) source of data (b) how data was collected (c) how it will be analysed – veracity dictates data reliability and significance.
Data Visualisation	A method to provide visual representations such as charts and graphs for easy and quick analysis.
Data Volume	Size of data sets an organisation has collected to be analysed and processed – frequently seen as larger size of bytes, such as terabytes and petabytes.
Data Warehouse	A large store of data accumulated from a wide range of sources within an organisation to guide management decisions. It is a data management system designed to enable and support business intelligence activities, especially analytics. A data warehouse contains large amounts of historical data and can perform queries and analysis.
Debugging	The process of finding and correcting software bugs.
Decision-maker	An official formally delegated to approve commitment of money.
Defence in Depth	Multiple defensive countermeasures designed to create layers of barriers.
Defined Benefit Scheme	A retirement plan where employers provide guaranteed retirement benefits to employees based on a formula – they have become less common due to ongoing cost.
Definition of Internal Auditing	An independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
Deflation	Decline in prices for goods and services when the inflation rate falls below 0% – it happens naturally when an economy's money supply is fixed.
DEI	Diversity, equity, inclusion.
Delegate	A person authorised to perform tasks or responsibilities on behalf of another person – in a business context this is often a defined financial delegation.
Delegation of Authority	Formal devolvement of authority and responsibility for organisation commitments, expenditure and activities aligned to specified limits. They are designed to facilitate timely and efficient operations by empowering management to make decisions and take action on behalf of the organisation.
Detective Control	A type of internal control to detect problems within an organisation's processes that already exist – used in connection with such things as compliance, fraud prevention and quality control.
Digital	A system that can be used by a computer and other electronic equipment in which information is sent and received in electronic form.
Digital Disruption	Refer Disruptive Technology.
Digitalisation	Use of digital technologies to change a business model and provide new revenue and value-producing opportunities – it is the process of moving to a digital business.
Digitisation	Conversion of text, pictures or sound into a digital form that can be processed by a computer.
Direct Dealing	Solicited or unsolicited by government and refers to exclusive dealings between a government agency and non-government sector organisation over a commercial proposition or proposal.

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Direct Discrimination	Refer Discrimination.
Directive Control	Controls to ensure risks are managed through formal documented directions contained in policies and procedures issued to management and employees.
Director	A member of a company's board of directors appointed to make decisions on behalf of the shareholders who own the company – it is expected a director will perform their role with the care, diligence and skill that would be expected of a person in that position.
Disaster Recovery	The ability to recover ICT systems following the declaration of a disaster event, with the definition of what constitutes a disaster event defined through a set of criteria.
Disclosure	(a) A fact that is made known. (b) A statement made in good faith to an employee who has been appointed for the purposes of receiving reports of wrongdoing.
Discrimination	Occurs when a person is treated less favourably than another person in the same or similar circumstances in relation to matters such as: <ul style="list-style-type: none"> › Age. › Breastfeeding. › Family responsibility. › Family status. › Gender history. › Impairment. › Marital status. › Political conviction. › Pregnancy. › Race. › Religious conviction. › Sex. › Sexual orientation. › Spent conviction.
Disruptive Innovation	The process of developing and introducing new products or services into a well-established industry. It often drives transformation of the industry, because it is more cost-effective and performs better. As a consequence, the previous market leaders are often displaced. Disruptive innovation is distinguished from disruptive technology in that it concentrates on the use of technology rather than introducing new technology of itself.
Disruptive Technology	A disruptive technology is any enhanced or completely new technology that displaces an existing technology, including networks, software, hardware, and combined technologies. The new technology will often shake up the industry or introduce ground-breaking technology that helps to create a new industry.
Distribution Channel	A chain of businesses or intermediaries through which a good or service passes until it reaches the end consumer – can include wholesalers, retailers, distributors or the internet.
Diversity	Encompasses acceptance, respect and recognition of individual differences such as background, skills, talents and perspectives, as well as characteristics protected under equal opportunity legislation.

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Diversity and Inclusion	An organisation employs a diverse team of people reflective of the society in which it exists and operates.
DJIA	Dow Jones Industrial Average – Refer Dow Jones.
Doctrine of No Surprises	An approach where auditors maintain effective communication with clients throughout their audit so clients are not surprised and caught off-guard by significant observations raised during the wrap-up and reporting stage of the audit.
Document Classification	A confidentiality classification applied to a document based on its criticality for example top secret, secret, confidential, restricted, classified.
Domain	(a) An area of territory owned or controlled by a government or ruler. (b) An internet subset with addresses sharing a common suffix or under the control of a particular organisation or individual.
Dorothy Dixer	A pre-arranged question from a friendly audience member. In parliamentary terms it is a rehearsed or planted question asked of a government minister by a backbencher of their own political party during parliamentary question time.
Dow Jones	An index of figures indicating relative prices of shares on stock exchanges based on average price of selected stocks. It is named after Charles Dow who created the index in 1896 with business partner Edward Jones. The Dow Jones Industrial Average (DJIA) is a widely watched benchmark index for blue-chip stocks.
DPP	Director of Public Prosecutions.
DR	Disaster recovery, usually applied to ICT.
Driver	A resource, process or condition vital for continued success and growth of a business that is under their control. There are also business drivers external to organisations that a company cannot influence such as economic conditions or international trade relations.
DRP	Disaster recovery plan, usually applied to ICT.
Due Diligence	(a) In law, the care a reasonable person would exercise to avoid harm to other persons or their property (b) In business, research and analysis of an organisation in preparation for a business transaction such as a corporate merger or purchase of securities.
Due Form	A legal document that has been written correctly and all necessary information is contained in it as required by law.
Dunning	Making insistent demands for the payment of a debt as part of the collections process.