

IIA-Australia Glossary - G

GAIT	Guide for Assessment of IT Risk.
GAM	General Audit Management Conference.
Gamification	Including game elements into non-game environments by application of game playing such as point scoring / competition with others / rules of play as a way of online marketing to encourage engagement with a product or service.
Gaslighting	Undermining another person's reality by denying facts, the environment around them, or their feelings. Targets of gaslighting are manipulated into turning against their cognition, their emotions, and who they fundamentally are as people.
Gateway	A project gateway is a key decision point in a project. It includes appraisal of project delivery options / resource planning / developing budgets for project development and delivery both revenue and capital / detailed risk and stakeholder analysis / value-for-money assessment. It often involves using an independent external reviewer to provide timely advice about progress and likelihood of project delivery success.
GCC	General Computer Controls – Refer IT General Controls.
GCRA	Governance, Culture, Remuneration, Accountability.
Generations	Body of persons born in the same era - Traditionalist (1927-1945), Baby Boomer (1946-1964), Gen X (1965-1980), Millennial (1981-2000), Generation Z (after 2000).
General Computer Controls	GCC – Refer IT General Controls.
General Purpose Financial Statements	A set of financial statements prepared using a financial reporting framework designed to meet the common financial needs of a wide range of users.
Generic Mailbox	An email account mailbox not assigned to a specific user.
Geopolitics	The influence of factors such as geography, economics and demography on the politics and foreign policy of a country or state.
Gigabyte	A measure of computer storage equivalent to 2 ¹⁰ (1,024) megabytes or 2 ³⁰ (1,073,741,824) bytes.
GIPA	<p>NSW Government 'Government Information (Public Access) Act 2009' (GIPA) which provides a process for public access to government held information. It is designed to:</p> <ul style="list-style-type: none"> › Give members of the public a legally enforceable right to access government information. › Ensure access to government information is restricted only when there is an overriding public interest against releasing that information. › Authorise and encourage proactive release of information by NSW public sector agencies. <p>The GIPA Act is administered by the NSW Information and Privacy Commission, an independent statutory body that promotes and protects privacy and information access rights in New South Wales. Other jurisdictions have similar legislation such as 'freedom of information' and 'right to Information'.</p>
Global Warming	The long-term heating of the Earth's climate system due to human activities and caused primarily by fossil fuel burning which increases heat-trapping greenhouse gas levels in the Earth's atmosphere. The Industrial Revolution was the transition to new manufacturing processes in Europe and the United States of America between 1760–1840 and is often viewed as a climate change starting point. Now usually grouped with a number of effects referred to as 'Climate Change'.
Goal	Refer Objective.

IIA-Australia Glossary - G

Goal Setting	An iterative process between the auditor and their team leader aimed at identifying and agreeing the specific results the auditor is required to achieve to help the internal audit activity achieve its objectives. Part of the performance management process.
Good Faith	The exercise of rights reasonably and not arbitrarily.
Goods and Services Tax	GST – A broad-based tax on most goods, services and other items sold or consumed in a jurisdiction (typically Australia or New Zealand). Also known as Value-Added Tax (VAT) in some jurisdictions.
GORC	Governance / Obligations / Risk management / Compliance.
Governance	The combination of processes and structures implemented by the governing authority (board) to inform, direct, manage and monitor the activities of the organisation toward achievement of its objectives. Also known as corporate governance.
Governance Framework	A document defining a comprehensive process across an organisation to establish and manage governance. Also known as corporate governance framework.
Governing Authority	The body of persons having ultimate control of an organisation. In the private sector, for-purpose sector or government trading enterprise would usually be a board of directors. In the public sector would usually be secretary, director general or chief executive officer. Also known as governing body, accountable authority, board.
Governing Body	Refer Governing Authority.
Government	A group of people with the authority to govern a country or state.
Graduate	Someone who has successfully completed a tertiary-level course of study or training to achieve an academic degree or similar.
Grayware	A category of software that sits in a 'gray area' between outright malware and legitimate conventional software.
GRC	The integrated collection of capabilities that enable an organisation to reliably achieve objectives, address uncertainty and act with integrity. It encompasses three practices – governance, risk management and compliance.
Greenlighting	Permission to go ahead.
Greenwashing	A form of advertising or marketing in which public relations and selective statements are deceptively used to persuade the public that an organisation's objectives, policies and products are environmentally friendly.
Grievance	A feeling of resentment or injustice at being unfairly treated.
GST	Refer Goods and Services Tax.
GTAG	Global Technology Audit Guide.
Guest Auditor	Subject matter expert from a technical business area who brings expertise to particular audit engagements.
Guideline	A non-specific principle or advice that provides direction.