

# IIA-Australia Glossary - B

<b>Balanced Scorecard Reporting</b>	A well-established approach to structuring qualitative and quantitative performance measures and reporting the results to the audit committee in a balanced way.
<b>BAU</b>	Business-as-usual.
<b>BCM</b>	Business continuity management.
<b>BCP</b>	Business continuity plan.
<b>BIA</b>	Business impact analysis.
<b>Board of Directors</b>	The highest-level governing body for example board of directors, supervisory board, board of governors, board of trustees charged with responsibility to direct and oversee an organisation's activities and hold senior management accountable. Although governance arrangements vary among jurisdictions and sectors, typically the board includes members who are not part of management (non-executive directors). If a board does not exist, the word 'board' in the Internal Audit Standards refers to a group or person charged with governance of an organisation. 'Board' in the Internal Audit Standards may refer to a committee or another body to which the governing body has delegated certain functions, for example an audit committee.
<b>Body Language</b>	The physical movements rather than words that communicate a person's attitudes and feelings, either consciously or unconsciously for example hand gestures, facial expressions, eye movement, voice tone and volume, and posture.
<b>Budget</b>	The number of working days or hours allocated to an audit for in-house resources, or the monetary budget in the case of a service provider firm. Usually broken down into the distinct phases of the audit, and as a resource allocation by individual auditors.
<b>Business Continuity</b>	A documented plan to build resilience and give assurance the whole-of-business operational environment could recover from an unforeseen disruption or disaster with minimal business interruption.
<b>Business Impact Analysis</b>	The time criticality for business processes, showing the length of time before an organisation is severely damaged by loss of the process. This is in provision of minimum acceptable level of service or operations.
<b>Business Risk Categories</b>	Thirteen common generic business risks based on the Canadian Control Framework (CoCo).