

# IIA-Australia Glossary - D

<b>Data Analytics</b>	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).
<b>Data Mining</b>	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.
<b>Definition of Internal Audit</b>	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.
<b>Digital Disruption</b>	Refer Disruptive Technology.
<b>Disaster Recovery</b>	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.
<b>Disclosure</b>	A fact that is made known.
<b>Disruptive Innovation</b>	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.
<b>Disruptive Technology</b>	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.
<b>Doctrine of No Surprises</b>	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.
<b>DR</b>	Disaster recovery, usually applied to ICT.
<b>DRP</b>	Disaster recovery plan, usually applied to ICT.