

IIA-Australia Glossary - GH

GAIT	Guide for Assessment of IT Risk.
GAM	General Audit Management Conference.
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).
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.
Governance	The combination of processes and structures implemented by the board to inform, direct, manage, and monitor the activities of the organisation toward the achievement of its objectives.
Graduate	Someone who has successfully completed a tertiary-level course of study or training to achieve an academic degree or similar.
GRC	Governance, risk management and compliance.
GTAG	Global Technology Audit Guide.
Guest Auditor	Subject matter expert from a technical business area who brings expertise to particular audit engagements.
Halo Effect	Allowing one or more characteristics of a person either positive or negative to influence our judgment of that person's other characteristics. For instance, an auditor might think an outgoing, well-groomed, and articulate manager is a good leader; though that manager could actually be ill-equipped to perform critical fieldwork. Conversely, a negative opinion of a person considered forthright might be deceiving, and they might just be the person needed to 'tell it as it is' and deal with difficult stakeholders.
Hard Controls	Tangible controls involving explicit activities that are usually objective for example approvals, delegations, authorisations, verifications, reconciliations.
HB	Hand Book.
Hindsight	Assessing a situation, event or activity that has happened in the past. For auditors, reviewing what happened in the past to establish and report a view on control assurance.
HR	Human resources.