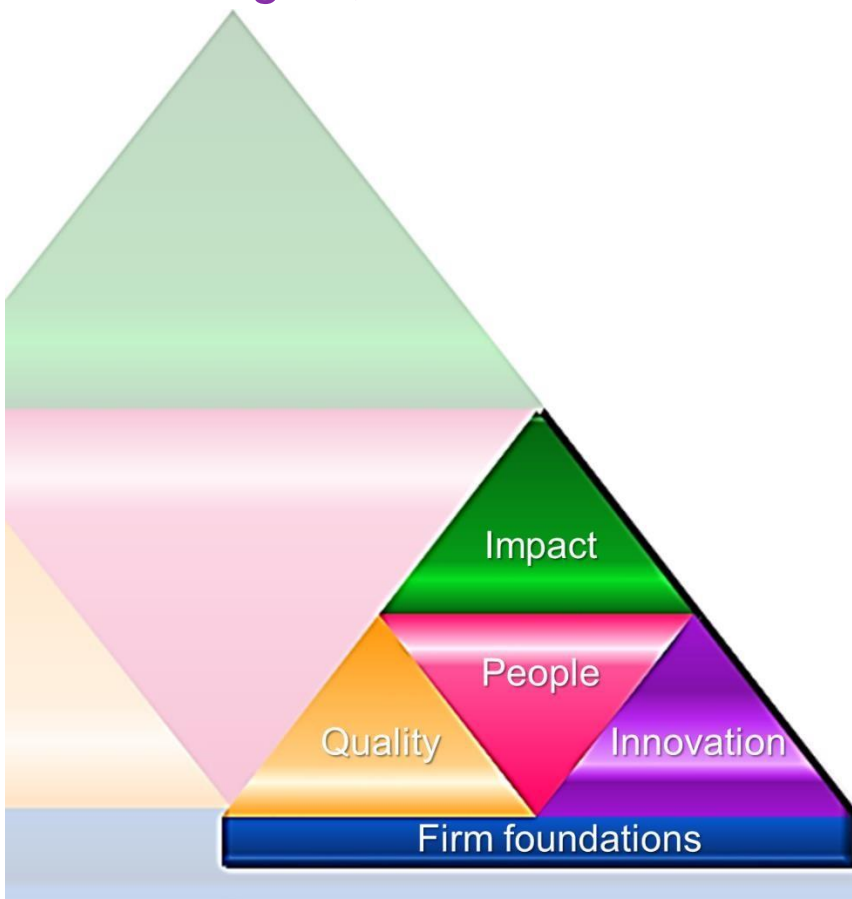




Government
Internal Audit
Agency

Taking GIAA to the next level

Better Insights, Better Outcomes



February 2019



Taking GIAA to the next level



Our achievements

We have laid the foundations for success. In the first 3 years the priority has been on growth - achieving sufficient critical mass. Our internal audit function now covers 75% of central government, at 14 departments and 119 arm's length bodies (ALBs). We have preserved good relationships between our teams and our customers. Our counter fraud and investigation service has delivered to 40 departments and ALBs. We have developed common standards, methods and systems. Our functional service lines are taking shape. Our people are beginning to feel part of GIAA, although some are at different stages in that journey. Achieving that in just 3 years is no mean feat.

Building on these foundations, we now need to take GIAA to the next level, becoming more than the sum of our parts. I lay out here an ambitious vision for our next 3 years. We all care about public service, for the good of the UK and its citizens. That's why we're here. The opportunity GIAA has to drive better government outcomes through the insights we bring, and the improvements we prompt, is not to be missed. We can be as proud of our past as we are excited for our future.



Elizabeth Honer, CEO

Better insights, better outcomes

Our mission

Why we exist as GIAA

Our people provide objective insight so that central government can achieve better outcomes and value for money for the public -

better insights, better outcomes.

The 5 areas of our vision:



Demanding on customer impact



Unleashing our people's talent and confidence



Uncompromising on quality



Ambitious on innovation



Built on firm foundations



Our vision for 2022

We help government achieve better outcomes through the objective insights we bring. Our strength is that our professional services are provided by government for government. That gives us unrivalled access, trusted relationships and the ability to share our understanding across government. We share public service values. We are responsive to the external context.

Professional services covers all our lines of business – internal audit, consultancy and advisory services, counter fraud and investigation services, our work as an EU audit authority and our role for HMT on government internal audit policy and profession. References to specific roles or services are used if necessary.

By 2022 we have made a step change in the value we add, in the respect that we command, and in the engagement of our people, by a persistent focus on the 5 areas in this vision:



Demanding on customer impact

We are demanding of ourselves and of our customers in our work having impact. Although run as an agency, we are partners in common with the government bodies we support, not seen as suppliers. We are appreciated for our “customer intimacy”: we know their business and context, we attend their meetings, we are physically present, we are on their side. But not being responsible for running their business we are objective in our assessments, never shying away from difficult messages. We demonstrate our

impact through the measures we use and the stories we tell about the difference we make.

With individual accounting officers and senior leaders we have a confidential and trusting relationship. They give us unfettered access and welcome our independent voice. We still assess the extent to which their basic controls are robust but flush out more strategic risks too. We do fewer, deeper audits, getting at the root causes of problems.

Our work is varied. Our Counter Fraud teams anticipate emerging threats so that departments can better protect themselves from fraud. Our European team continues to be valued, having successfully helped sponsoring departments during a transitional period.

We actively draw on our work across government to tell them how they compare with others, whilst respecting confidences. We tell them what they do not know, even if that is uncomfortable. We work with them to identify solutions that will make a tangible difference. We prompt them to take action more quickly or more deeply than they might otherwise have done to improve how risks are managed, controls applied and governance exercised, leading to better outcomes and value for money.

Our work is not done once our findings have been agreed. We have a role in seeing that management takes action and improvements are made. Only that way do we maximise impact.

For ARAC chairs and members we help them understand clearly the effectiveness of risk management, control and governance in the organisation they support. They regard us as highly professional and confident, and place their trust in our findings and opinions. We hold our own when challenged, because we know that our work is of a high quality based on sound evidence.

For the Cabinet Office and functional leaders we provide insights on how well they are doing to improve government's delivery, improving policy implementation and value for money. We look at a function across departmental boundaries, extracting and sharing good practice while being sensitive to the effects of different contexts and to confidentiality. We help them strengthen the role of management and governance.

For government senior leaders collectively we provide insights into systemic risks in government. We analyse our work for individual departments to identify common weaknesses, playing these back into delivery plans for our individual customers. And using our understanding of the wider environment, we actively identify emerging risks to examine across departmental boundaries. For these we secure clear owners, we work to explicit protocols to protect confidentiality and find the right balance between utility for individual departments and for government as a whole.

For government bodies not part of GIAA in 2018 we have an agreed plan for our future with them. We aim to be the provider of our professional services for the whole of government. But we have required a period of consolidation and

development before we expanded further, with 1 of the 4 large departments having just joined us by 2022 and a second due shortly after. Smaller bodies have joined as opportunities have arisen. We continue to engage closely with noncustomer departments on professional policy and practice.

For smaller government bodies we are clear about what we can, and cannot, offer. We assess each based on a combination of risk and resources, recognising that size and low risk are not synonymous. Our emphasis is on critical control audits, with more strategic work and specialist counter fraud and investigations services, being agreed case by case.

Beyond these government partners, we have open and productive relationships – with the NAO, our commercial providers and private sector internal audit practices. We are outward facing, interested in learning and sharing, enhancing our reach for the good of the UK.

Unleashing our people's talent and confidence

Our people are committed to our purpose, a strength in our past people surveys, and are proud to be working in GIAA. People aspire to work with us as the benefits are clear – access to the top of government, breadth of subject matter, flexible ways of working, opportunities to work across the UK, career development, a healthy culture. We import and export talent across government. We attract the best, recruiting for attitude and training for skills. We focus on strengths, matching people to the right work, to bring out the best in them and for the Agency, often in blended teams according to the task. We value all roles, recognising their interdependence, whether that is on the front line, in corporate services or providing support in a business management role. We support our people to be their best but address under performance when needed, as that is fairer to all. The calibre of our people is high. We are proud of our contribution and confident in our points of view.

We invest in our people to help them stay ahead, in both the technical and people skills needed. This might involve time outside GIAA to enrich their experience, learning from others including in other sectors. Working for a different customer offers new perspectives. A spell in our innovation hub offers the chance to research latest thinking, so that we stay on top of our game. We invest in apprentices and trainees, and in continuous development. People share their learning, inspiring each other and our customers with new ideas and

approaches. Where we don't have the specialism ourselves, we partner with others including private sector firms, requiring them to transfer their expertise.

Our people are comfortable holding different work identities at the same time: as a member of GIAA, with a customer or department, with their profession, perhaps with a specialism. These are mutually reinforcing rather than in conflict. They do not have to choose.

Our teams are not only diverse but also inclusive. We seek different perspectives, backgrounds, experiences and ambitions – including different voices is what makes us strong. Our people are comfortable being themselves, finding support when times are tough and sharing joy in happy times. We adapt as their lives change, supporting all to give of their best at work and at home. We recognise the need for personal resilience in our work, which is tough at times given its nature, providing training and a culture that allows people to speak out. We all live our values and hold each other to account for them. Behaviour matters as much as delivery, with appraisals and talent management being based on both. We have fun, so that our hard work is sustainable.

We remain geographically dispersed, though in fewer locations in line with government hubs. We have clear regional networks and management structures to enable us to support our people most effectively. Our headquarters remain in London matching those of the main departments, close to Whitehall.

All our leaders display the Civil Service Leadership qualities: inspiring, confident and empowering. They are role models of our values, challenging each other constructively if they slip at times, which being fallible humans they will. They welcome feedback, always striving to be the best leaders they can be. We invest in them as we do in all our people, recognising that leadership can be hard at times, but that done well it can unlock our people's potential.

We measure ourselves, and are measured, against meaningful targets and indicators of success. We look for insight, not just data about ourselves, so that we understand what we need to do differently. We celebrate success and reward effort, emphasising the team while recognising exceptional individuals. Our excellence is recognised externally, through awards and commendations.

Uncompromising on quality

We take pride in the high quality of our work and are commended for it. We harness the full range of our capabilities and knowledge to deliver of our best. We are respected for the strength of our evidence, the incisiveness of our insights and the professionalism of our products. Although part of government we remain objective and independent as well as relevant and credible, taking account of the external context.

We adhere to clear standards and guidance across our professional services, which we evolve as our research suggests and expectations change. We have an authoritative quality

assurance function, which goes beyond compliance to quality of planning, fieldwork, content and insights, whose views on our work we welcome in a spirit of continuous learning.

We use a variety of approaches to suit the circumstances, balancing agility, efficiency and rigour. Our delivery plans are developed from multiple sources, which we adapt with our stakeholders, as new issues emerge to remain relevant. We provide real-time assessments and advice so that timely action can be taken. Our different products are clear and easy to read. We are conscious of our busy stakeholders, using plain English, punchy analysis and graphics to attract their attention. We provide line of sight from the objectives of the activity, through the strategic risks against which we frame our work, to the selective recommendations made and agreed. We follow up on actions, always completing our own and supporting others to do the same. We know it's the action taken on our work, not our work alone, which makes the difference.

Ambitious on innovation

We are forward-looking, seeking new ideas to keep us fresh, modern and effective. We experiment, accepting failure as part of learning. Recognising funding constraints, we look to harness investment by others. We understand the relevant technologies used by our customers, partnering with them to leverage government's investment. We have strategic partnerships which enable us to access investment in innovation.

We connect with our professions in other sectors, learning from the best.

But we look outside our professional services too, recognising that innovation can come from other functions or industries. We explore the opportunities offered by science – be that in technology, management science or behavioural science - understanding that risks materialise through human behaviour and culture.

We are regarded as thought leaders in our professional fields, shaping related policies and practices. We are a welcomed centre of expertise on all sources of assurance in government, advising customers how to access it, how to use it and how they complement each other.



Built on firm foundations

To be a trusted partner we strive to be the best ourselves. We know our reputation depends on it. We role-model the behaviours, controls, risk management and governance we ask of others. Our financial management is tight, working within a new funding model that is unbureaucratic and drives productive relationships, recognising we are all part of government. We have a strong executive committee, and a board chaired by and including non-executive directors to provide challenge and support. Our governance is transparent to our people, with observers and shadowing encouraged.

Because we are small we do not expect to run all corporate functions ourselves.

We access expertise from the wider government functions. Our processes are lean, with 2 important principles guiding them: right first time; added value at each step. Our corporate teams are critical enablers, helping us achieve our aims, advising what we can do within relevant legal, regulatory and financial boundaries. Our policies are clear, based on principles, with managers taking responsibility for applying them fairly and consistently. Pay and terms and conditions are fair, with variation only when absolutely necessary.

In 2022 GIAA is respected by our government and beyond, a model for others to emulate.

Our values

How we behave

We live our values of **customer focus, respect, professionalism, continuous development, leading to mutual TRUST**. Our values are visible in all our interactions with customers and colleagues, helping us to provide better insights and achieve better outcomes.