



Government
Internal Audit
Agency

Corporate Plan 2020-2023

Better insights, better outcomes

Forewords

Chief Executive, Elizabeth Honer

At the start of my first full year as our Chief Executive we set out a new vision and strategy for the GIAA, ambitious to fulfil our mission to deliver 'better insights, better outcomes'. We can be proud of the progress we've made, through the commitment of our people and the engagement of our customers.

Highlights from 2019-20 include:

- Improving Customer Satisfaction to an average of almost 90%.
- Strengthening our Central Government role in Counter Fraud and Investigations (CF&I).
- Developing our cross-Government work to support all departments with best practice given our unique position.
- Refreshing our values and the behaviours underpinning them, with 22 regional workshops and a lively launch at our first all-Agency conference in Manchester.
- Underpinning all of our work, we have improved our approach to internal management assurance giving me greater confidence as Accounting Officer.



We ended the year, as did all organisations, facing the implications of COVID-19, with a move to working from home from 19 March 2020. We swiftly changed our ways of working and established two COVID-19 priorities: supporting our customers and protecting our people.

This document sets out our **objectives for this year, 2020-21, with a look towards 2023**. In 2020-21 we will develop further our cross-government insight, start to re-develop our workforce strategy and operating model, focus in on our quality through our External Quality Assessment and increase the use of data analytics while exploring the potential for using artificial intelligence and machine learning. We are accelerating our work to improve diversity and inclusion, so that all talent can flourish and we can harness the power of different perspectives.

Looking ahead, we will continue to challenge ourselves to deliver progress towards our vision, responding with agility to the rapidly changing external environment. We have more to do to become the Agency we wish to be, for our customers and for our people.

Board Chair, Steve Burnett

Our responsiveness and agility were tested in the final months of 2019-20, as it was for our customers. Long standing ways of working simply had to change in circumstances where we had little time to dither, with plans previously made having to change for the Agency to remain relevant. Our teams proved themselves to be up to the challenge as we stepped up to respond to our customers' needs as new risks emerged in the new environment. Where our customers needed direct help, we were able to add invaluable resource to the front line. Where customer priorities changed, we shifted our attention accordingly.

With these things in mind, I wanted to thank everyone, at all levels, and across all locations, for helping to send the right message to Government. GIAA is a team that not only looks at what has gone before but is very much focused on the 'here and now' and what's coming down the track. As a result, I believe our reputation has been enhanced by our actions over recent months, momentum in our development has accelerated and we are increasingly the 'go-to' place for advice and help. Our drive to ensure 'better insights, better outcomes' is gaining real traction.

It is unsurprising that our own thoughts on our priorities for 2020-21 have changed slightly and we are now making small changes to our original plan. Elizabeth has set these out for us, and this document elaborates on what we have set our sights on achieving in the coming year.

Our Treasury sponsored Tailored Review, conducted last year, shone a very bright light on our progress over recent years and although its conclusions have yet to be finally released, we remain optimistic that they will represent a strong endorsement of our organisation, our work and the impact we are now having. Challenges will continue to be laid at our door, but with Treasury support, our plans for 2020-21 will ensure that we are able to continue to build momentum and respond appropriately to the uncertain environment that we are currently operating in.



Who we are:

The Government Internal Audit Agency (GIAA) was established on 1 April 2015 and is an executive agency of Her Majesty’s Treasury. We provide internal audit services to three quarters of central government and we have an award-winning counter fraud and investigation service which operates across the same customer base.

GIAA leads the government internal audit profession on behalf of Her Majesty’s Treasury. We offer two main services to our customers: internal audit and counter fraud and investigation.


Our strategic framework:

Our mission:


Our people provide objective insight so that central government can achieve better outcomes and value for money for the public – better insights, better outcomes.


Our Strengths:

-  By government, for government

-  Unrivalled access

-  Trust and independence


-  Cross-government insights

-  Public service values


Our vision:

We have an ambitious vision for the Agency. By 2023 we want to have made a step-change in the value we add for our customers, in the respect that we command, and in the engagement of our people. We will achieve this by maintaining a relentless focus on the five themes of our vision as set out below. Our full vision can be found on www.gov.uk/giaa.


The five themes of our vision are as follows:

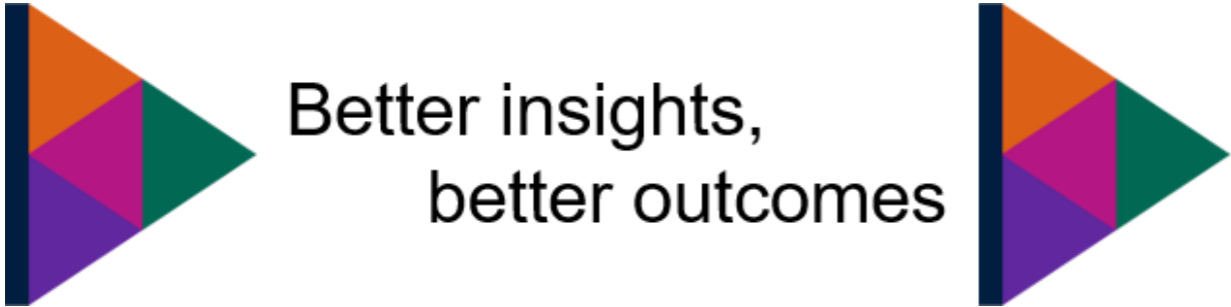
-  Demanding on customer impact

-  Unleashing our people’s talent and confidence

-  Uncompromising on quality

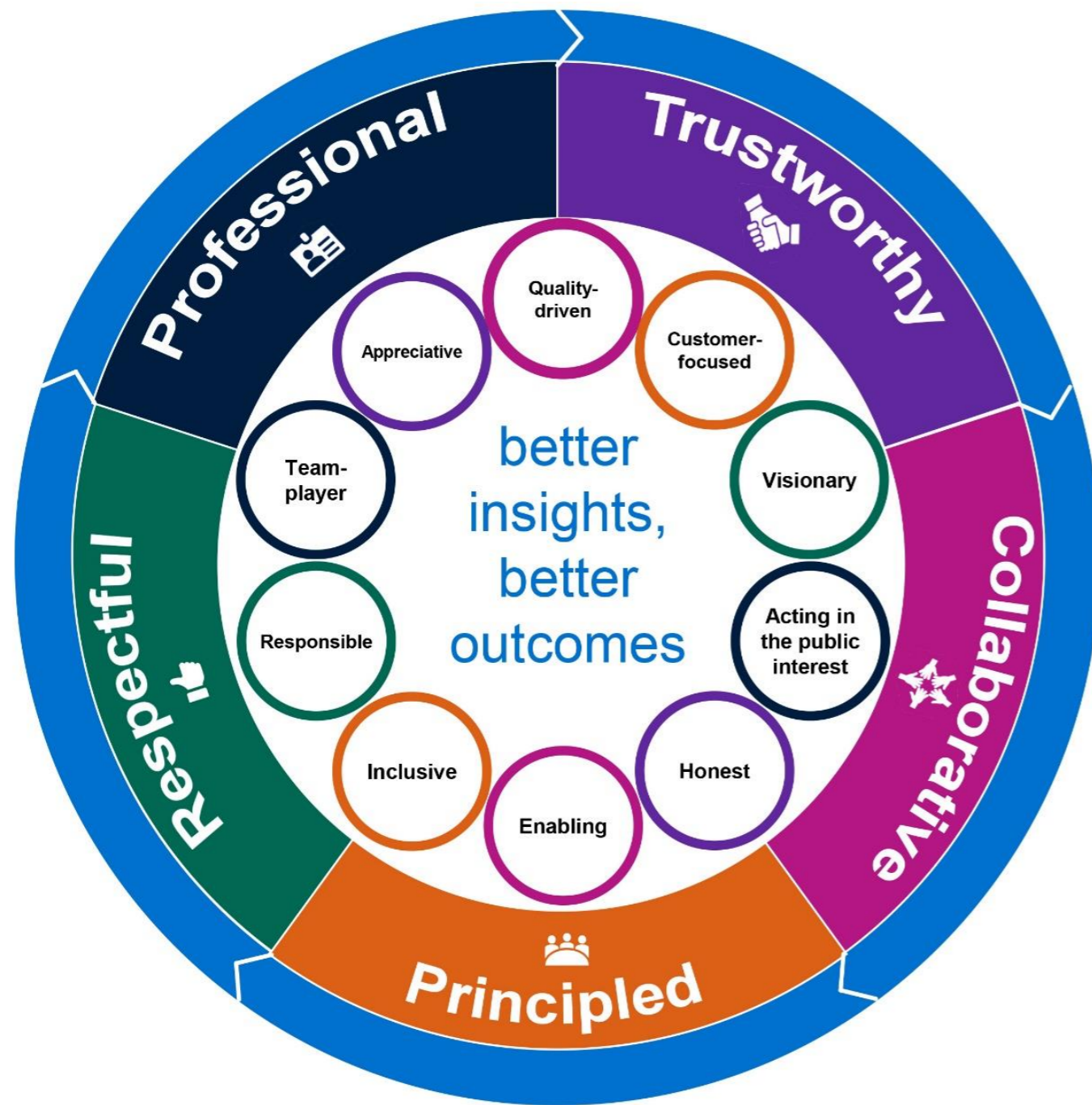
-  Ambitious on innovation

-  Built on firm foundations



Our values and behaviours:

Our values and behaviours are visible in all our interactions with customers and colleagues, helping us to provide better insights and achieve better outcomes. Our values align with and complement the wider vision for a *Brilliant Civil Service*.



- Professional

We take pride from a quality job well done and strive to exceed expectations.

- Trustworthy

We can be relied upon to act with honesty and integrity, enabling our people to be confident in their abilities and decisions.

- Collaborative

We are inclusive and team-focused, exploiting knowledge and skills from across the Agency and beyond.

- Principled

We act in the public interest, role-modelling the best of our behaviours to make a valuable contribution to our colleagues, customers, communities and the wider public.

- Respectful

We treat everyone fairly and as we wish to be treated ourselves, celebrating our diversity and our successes so everyone can give their best.

Our services:

Internal audit

We provide central government with independent and objective assessments, as well as advice and insight, designed to add value and improve operations, leading to better outcomes.

Our unrivalled access enables us to build trusted relationships with senior leaders right across government, allowing us to respond in an agile way to requests for advice and embedded real-time assurance. We deliver our services both to individual organisations and by completing cross-cutting reviews across departmental boundaries.

In line with the Public Sector Internal Audit Standards, our internal audit offer will normally involve delivery of an annual programme of work. This culminates in an annual report and opinion which evaluates the adequacy and effectiveness of each customer's framework of governance, risk management and control, and which identifies examples of good practice and areas for improvement.

To provide this annual opinion we undertake a range of audit and advisory engagements and take account of other sources of assurance and our understanding of customers' business objectives, operating context and risks.

Specialist services

Our specialist internal audit services are an important part of strengthening our quality and impact, through better insights and better outcomes for our customers.

Our specialist internal audit services have concentrated on:

- Commercial
- Digital, Data and Technology
- Finance
- HR
- Project & Programme Management.

Our specialist teams work across Departments and in the most challenging and complex areas of central government.

A full list of our internal audit customers can be found at www.gov.uk/giaa

We apply a risk-based approach when developing our annual programme so that we focus our work on areas which will add the most value for our customers and which will allow us to be as responsive as possible to changes in the risk environment.

We cover:

Risk-based audit - The effectiveness of risk management processes in the area under review, in relation to the risk appetite.

Programme assurance - The effectiveness of programme and project management for the delivery of major change.

Systems development audit - The effectiveness of the management of design and development of new systems and processes.

Systems audit - The effectiveness of the design of controls and the extent to which they operate in practice.

Compliance audit - The extent to which controls already known to be effectively designed operate in practice.

Consultancy services

Our consultancy services are intended to add value and improve our customer's governance, risk management and control processes. Examples could include advice and facilitation.

We can provide consultancy services on a wide range of business areas, but they might typically focus on new systems or areas undergoing significant change where there is no system of risk management or control framework to assure.

Counter fraud and investigation

Our customers have access to an award-winning team of accredited counter fraud professionals who deliver independent specialist counter fraud services to government departments, agencies and the wider public sector.

Our unique position at the centre of government enables us to offer a truly cross cutting perspective on the internal threats that organisations face. Since its formation in 2016, the team has supported more than 60 customer organisations and has helped to save £4 million for the taxpayer.

The Agency is a recognised centre of excellence for supporting organisations in their implementation of the Government Functional Standard GovS 013: Counter Fraud, Bribery and Corruption, providing specialist advice and access to best practice on all aspects of this standard, including preparations for the annual assurance assessment led by the Cabinet Office.

We cover:

Prevention & Deterrence - Education and awareness activities, intelligence, insight, collaborative working across boundaries.

Investigation - Professionally accredited, security cleared investigators delivering at pace and to criminal prosecution standard.

Risk Assessment - Enabling organisations to identify, understand, assess and categorise their fraud risks.

Intelligence & Analysis - Understanding the current and emerging 'fraudscape' and vulnerabilities.

Detection - Conducting proactive fraud detection exercises and providing whistle blowing services.

Data & Analytic - Gathering and using fraud data to identify patterns, trends and anomalies.

EU structural fund audits

In line with Articles 137 and 138 of the "Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community", we continue to act as an Audit Authority to provide the European Commission with assurances on the management and payment of grants for several programmes funded through the EU's multiannual financial framework for the years 2014-2020. This work is expected to conclude in 2024-25.

Our strategy:

Our strategy sets out how we will achieve our vision, with our people at the centre of what we do and our customers at the centre of why we do it. The strategy document and supporting Corporate Plan are designed to enhance the Agency's value to government and the public. In light of the changed external environment arising from COVID-19, and its impact on society and on our customers, we conducted a light touch review of our strategy in June 2020 which has concluded the five themes of our vision and strategy remain sound, with some adjustment to the detailed priorities and sequencing of activities to reflect the shifting balance of risk to the Agency.

Responding to COVID-19

The United Kingdom went into lockdown on 23 March 2020 in response to the worldwide COVID-19 pandemic. This occurred just as our audit teams were completing their 2019-20 internal audit programmes. Recognising the environment in which we were operating changed significantly and the period of uncertainty was likely to continue for some time, we reconsidered our planned priorities and agreed to concentrate on our first three vision areas:

- supporting our customers through COVID-19;
- protecting our people; and
- preparing for our external quality assurance assessment.

Our response was flexible and fast paced. We established two 'bronze command' groups one focused on supporting our customers and one on protecting our people. These command groups met daily virtually. We quickly brought our 2019-20 audit plans to a close to enable our people to support customers through their new risk environment. The support for our people also developed quickly and was adjusted as the situation changed, for example calibrating support for our working parents when schools closed and implementing new technology to support remote working. The Chartered Institute of Internal Auditors (CIIA) has now begun work on our External Quality Assessment. Our full COVID-19 response to date is detailed in our action plan at Annex B.

Our 2020-21 priorities:

Recognising the challenges of the Covid-19 pandemic we anticipate the timeframe to achieve all aspects of our vision is likely to be longer and we have extended our vision period to 2023. However, we continue to challenge ourselves to work on our identified priorities to deliver progress towards our vision. We have reviewed these priorities in the light of our customer's COVID-19 requirements and our people working remotely. The revised priorities for 2020-21 are detailed in Annex A. Our current plans for beyond 2021 are subject to the outcome of the spending review.

Our key performance indicators:

In 2020-21, we will continue to measure our overall performance against the following indicators:



Achieve an average of at least 70% for overall customer satisfaction across individual engagements.



Deliver a minimum of 90% of planned audits to at least 'draft report issued' stage by 31st March 2021.



Achieve a good report from the External Quality Assessment and develop an appropriate strategy and plan to address its recommendations.



Increase our people engagement score in the 2020 people survey.

To support these high-level key performance indicators, we will continue to improve our routine and more detailed performance reporting.

Our Budget

	2020-21 £m	2019-20 £m
Funding sources		
Customer fees	(38.5)	(38.3)
HMT supply funding	(2.9)	(3.5)
Total	(41.4)	(41.8)
Expenditure		
Staff Costs	31.2	30.2
Other administrative costs	10.2	11.6
Total	41.4	41.8

Annex A: Our strategy to 2023 on a page

Our Mission (why we exist)

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

Our Offer (what we do)



Our Contribution (what we bring)








Our Strategy (area of focus)



Our values: Trustworthy, Professional, Collaborative, Respectful, Principled

Annex B: Our corporate plan 2020-2023

	Vision	2019-2023 Strategy	Progress to date	Covid-19 Actions	Priorities 2020-21	Priorities to 2023 (Subject to SR2020 funding)
 <p>Impact Demanding on customer impact</p>	<ul style="list-style-type: none"> We are demanding of ourselves and our customers to make an impact. We focus on outcomes to make a difference. We are more than the sum of our parts, looking across departmental boundaries to enhance our insights. 	<p>To improve the insight we provide to our customers, and the impact of our work, we will:</p> <ul style="list-style-type: none"> Articulate our offer to deliver insights. Map our customer landscape and set out our growth strategy. Provide cross-government insight. Build relationships with partners. 	<ul style="list-style-type: none"> Defined the suite and approach to cross government assurance which will be offered to our customers in 20/21. Embedded cross government work into customer plans for 20/21, with over 130 engagements scheduled. Developed a service catalogue which defines our range of services. Completed cross government work in grants and insights shared through Accounting Officer Bulletins. 	<p>Support our customers through Covid-19:</p> <ul style="list-style-type: none"> Brought 2019-20 audit programmes to an orderly close. Regularly review 2020-21 audit plans to consider new risk environment and working arrangements. Ensuring resources are focused where most needed. Secending our people to customer front line priorities. Increased liaison with Heads of Internal Audit of the four departments not covered by GIAA. Increased liaison with NAO to align audit handling and share good practice. 	<ul style="list-style-type: none"> Improve our insight through both the delivery of our first cross-Government assurance engagements and extracting themes and good practice from our work for individual Departments. Develop the way in which we share insights, for example through case studies and learning and development opportunities. Improve our assessment of our impact and develop our tracking mechanisms for the delivery of internal audit recommendations by our customers. Strengthen relationships with the three non-customer departments and agree an approach to support greater cross Government insights in future. 	<ul style="list-style-type: none"> Further develop our provision of insight from across-Government. Improve understanding of our customer landscape, better to design our support and engagement. Build links with other assurance partners (NAO, IPA, firms). Develop our range of specialist audit teams to support more insightful advice to customers.
 <p>People Unleashing our people's talent and confidence</p>	<ul style="list-style-type: none"> We attract the best to maintain the high calibre of our people. We invest in our people to help them stay ahead. We are inclusive and confident. People aspire to work with us. 	<p>To ensure a high calibre of people, to enable us to deliver sustainable quality to our customers, we will:</p> <ul style="list-style-type: none"> Improve diversity, equality of opportunity and inclusion, and ensure pay parity. Develop our workforce strategy further. Clarify roles and employment offers. Redefine our learning and development for customer impact Value all roles and people, recognising interdependence. 	<ul style="list-style-type: none"> Delivered a successful all Agency conference, bringing all our people together for the first time. Launched our values and behaviours, the power of which is recognised in the jump in overall engagement score in the 2019 people survey results. Initial development of 5 people products to form the building blocks of our workforce strategy. 	<p>Protect our people:</p> <ul style="list-style-type: none"> Refreshed guidance on health and wellbeing and ran mental health wellbeing sessions. Enabled new flexible working arrangements, providing equipment where necessary. Conducted and acted on fortnightly check-in surveys. Released staff to work on Civil Service Covid-19 voluntary response roles. 	<ul style="list-style-type: none"> Improve diversity, equality of opportunity and inclusion. Develop further our workforce strategy & operating model. Define employment offer including pay, T&Cs, (taking account of changes across wider civil service.) Complete skills framework and learning passport for all roles. Embed GIAA's values and behaviours across the Agency. 	<ul style="list-style-type: none"> Complete and embed all elements of the workforce strategy, pay strategy and operating model. Improve efficiency of resource management and timely allocation to engagements, harnessing benefits from resource management system (see innovation).
 <p>Quality Uncompromising on quality</p>	<ul style="list-style-type: none"> We emphasise quality to ensure impact. We maintain a high standard to inspire confidence from customers. We emphasise action to improve our influence through insight. 	<p>To enhance further the quality of our work for customers, we will:</p> <ul style="list-style-type: none"> Define what we mean by quality and our quality criteria. Demonstrate, and be recognised for, our high quality through external quality assurance assessment. Improve planning and delivery. Continue to improve professional standards across our work. Improve management Information. 	<ul style="list-style-type: none"> Redesigned and tested new engagement reports providing customers with new products tested by 18 people representing 5 customers. TeamMate refresher training delivered reinforcing single ways of working to over 200 people. Launched new planning approach, focusing on fewer engagements with larger teams and therefore reducing time taken to deliver individual reports. Defined quality indicators. 	<p>Prepare for external quality assurance assessment:</p> <ul style="list-style-type: none"> Agreed revised approach to EQA with Institute of Internal Auditors.in light of Covid-19. Continued addressing actions from our quality improvement plan as part of our continuous improvement process and in preparation for the External Quality Assessment. Extended and developed our quality assurance framework. 	<ul style="list-style-type: none"> Demonstrate, and be recognised for, our high quality through external quality assurance assessment, and develop an appropriate strategy and plan to address its recommendations Implement our planning principles to smooth audit delivery profiles and deliver improved service to our customers. Continue to improve professional standards across our work building on the redesign of our products. 	<ul style="list-style-type: none"> Improve management information. Further develop Internal Audit function and profession across central Government continuously to improve the quality of both the function as a whole and support to individual professionals working within the function. Strengthen audit practice division within the GIAA to support improved quality within the Agency.
 <p>Innovation Ambitious on innovation</p>	<ul style="list-style-type: none"> We invest in innovation to keep up with the times. We provide opportunities to learn and explore new processes. We research new approaches to lead in our professional fields. 	<p>To improve our ability to provide insight, through continuous learning and adapting, we will:</p> <ul style="list-style-type: none"> Develop and implement our innovation strategy. Leverage our partnerships with the firms. 	<ul style="list-style-type: none"> Developed our innovation plan based on inputs from colleagues across GIAA and externally. Started activities in all three elements of the innovation plan: improving IT systems, developing our audit management system and increasing the use of data analytics and Artificial Intelligence (AI). 	<ul style="list-style-type: none"> Accelerated improvements to our IT systems to facilitate remote working, with an emphasis on mobility and reliability. 	<ul style="list-style-type: none"> Commence work to understand requirements for the future upgrade to our business management system and develop the business case. Increase the use of data analytics and explore the potential for the future use of AI and machine learning. Leverage our partnerships with supplier firms. 	<ul style="list-style-type: none"> Implement a resource management system. Capitalise on developments in our use of data analytics by improving the efficiency of audits and by providing deeper, more insightful findings to customers. Use AI to leverage improved ways of identifying cross-engagement insights from our audit system.
 <p>Firm foundations</p>	<ul style="list-style-type: none"> We work hard to get the basics right. We reflect in ourselves what we expect of others to act as a role model. We add value to our core business to help achieve our aims. 	<p>To improve further our own foundations, and become a role model for our customer partners, we will:</p> <ul style="list-style-type: none"> Improve our own governance and management assurance. Develop revised financial model. Embed improved risk management. Increase effectiveness of processes and systems. 	<ul style="list-style-type: none"> Successfully engaged with HMT governance team in their delivery of the Tailored Review of the Agency. Stabilised our corporate services and progressed directorate review. Implemented new information management system. Improved own risk management and management assurance. 	<ul style="list-style-type: none"> Enabled MS Teams for virtual meetings with attendees outside of GIAA, supported with in-house training. 	<ul style="list-style-type: none"> Review financial model and agree approach Improve records and corporate data management. 	<ul style="list-style-type: none"> Respond to the outcome of the Spending Review; starting to deliver our plans for investment and efficiency. Implement a refreshed financial model with customers.