



Government  
Internal Audit  
Agency

# Corporate Plan 2021-2023

With a focus on 2021-22

9 July 2021

**Better insights, better outcomes**

# Forewords

## Chief Executive, Elizabeth Honer



What a year it's been for everyone. As the coronavirus pandemic struck, and we started to work from home from 23<sup>rd</sup> March 2020 as required, we pivoted our collective attention to three priorities: supporting the wellbeing of our people, supporting our customers, and preparing for the five-yearly External Quality Assessment (EQA) of our professional service - our licence to operate. We can be proud of our achievements. In incredibly challenging personal and professional circumstances, we have delivered on all three. Our regular checking-in surveys have told us that, while our people have felt understandably anxious about the impact of the pandemic, they have felt supported by our organisation. Our audit and Counter Fraud and Investigation colleagues have continued to deliver for our customers, shifting quickly to provide immediate support with their COVID-19 response. We

received an excellent EQA result, which included helpful recommendations to strengthen further the impact of our service.

Having initially paused implementation of our strategy, to enable us to focus on our pandemic response, we picked up the momentum again in summer 2020. We are now bringing to life our mission of "better insights, better outcomes", having completed over 100 audits relating to the response to COVID-19, produced a number of insight bulletins looking at best practice across government and delivered our first cross-government insight reports and associated seminars. We have completed a number of experiments to harness data analytics, giving us a clear direction for our innovation strategy. Skills and Learning Passport frameworks have been completed, with associated learning offer, we are working to embed our refreshed diversity and inclusion plan and we have seen double-digit increases across our people survey scores. These are notable achievements given the difficulties of the past year.

Looking to the coming year, the mid-point in realising our Vision 2023, we will continue to focus on our five strategic themes: impact, people, quality, innovation and firm foundations. Within these we have five main projects to deliver:

- Visible improvements for our individual customers, and for government as a whole, in the insights we provide drawn from across our work;
- A revised operating model to improve our effectiveness and efficiency;
- Defining more overtly the basis for our annual audit opinions and the golden thread back to government's control framework, and delivering other recommendations from our EQA;
- A new system for managing our core business to improve resource management, simplify our processes and better enable us to harness our wealth of information,
- Our contribution to functional reform across government, implementing the recommendations relating to the GIAA.

I look forward to working with our customers and other stakeholders, our people and with our non-executives to continue our progress in delivering our mission of "better insights, better outcomes".

A handwritten signature in blue ink, appearing to read 'Elizabeth Honer'.

## Board Chair, Steve Burnett



Over the last three years in my role as Chair I have seen the Agency transform from a provider of internal audits to a truly service-focussed organisation which considers the needs of its customers in helping them to identify and manage their risks.

Since we first laid out our Vision, in 2019, we have introduced positive developments across all five of our strategic themes, the detail of which has been reported in our published Annual Report and Accounts. We have developed and embedded:

- Improved service delivery planning to ensure that we support our customers in best way possible, along with greater impact through improved customer reporting.
- A strong internal audit methodology to support high quality internal audit reports, which enabled us to achieve the highest rating possible in our External Quality Assessment.
- Skills frameworks to support high value service delivery to our customers, through the continued professionalisation of our people.
- Innovative approaches in the way we work such as the development of our data analytics capability to improve our service both in terms of what and how we deliver.
- More robust approaches to our own governance and assurance, which led to a very complimentary report from the Tailored Review of the Agency by our sponsor department, HM Treasury.

I was delighted that even the advent of the COVID-19 pandemic has neither impacted negatively on our delivery nor dampened our resolve to fully achieve our mission of *Better Insights, Better Outcomes*. We have certainly learnt a lot over the last year, not least the importance of flexible ways of working and the fantastic value that our people deliver during a crisis. Everything that we have learned over the last year will be put to good use in becoming even more responsive to the needs of our customers.

This plan continues our journey to our Vision 2023, with further development in the way we provide insights from a cross-Government perspective. Like most well-laid plans, we have adjusted our priorities along the way to ensure that our path remains secure. This year we will further broaden the impact of our work and help to spread best practice across all of central Government, in addition to the service we provide to individual Departments. It promises to be a yet another very fruitful year.

A handwritten signature in blue ink, appearing to read 'Steve Burnett'.

## Who we are

The Government Internal Audit Agency (GIAA) was established on 1 April 2015 as an executive agency of Her Majesty's Treasury.


We are now well-established as the provider of internal audit services to over three quarters of central government departments, and we have an award-winning counter fraud and investigation service which operates across the same customer base. We continue to act as the Audit Authority which provides the European Commission with assurances on the management and payment of grants for several programmes that are funded through the EU's multi-annual financial framework for the years 2014-2020. Following the departure of the United Kingdom from the European Union, this work is expected to conclude in 2024-25.

GIAA is proud to lead the internal audit function and profession across the whole of Central Government. We use our unique perspective to provide cross-cutting insight and thought leadership in respect of issues which are important to individual departments, groups of customers, or government as a whole.

### 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](http://www.gov.uk/giaa).

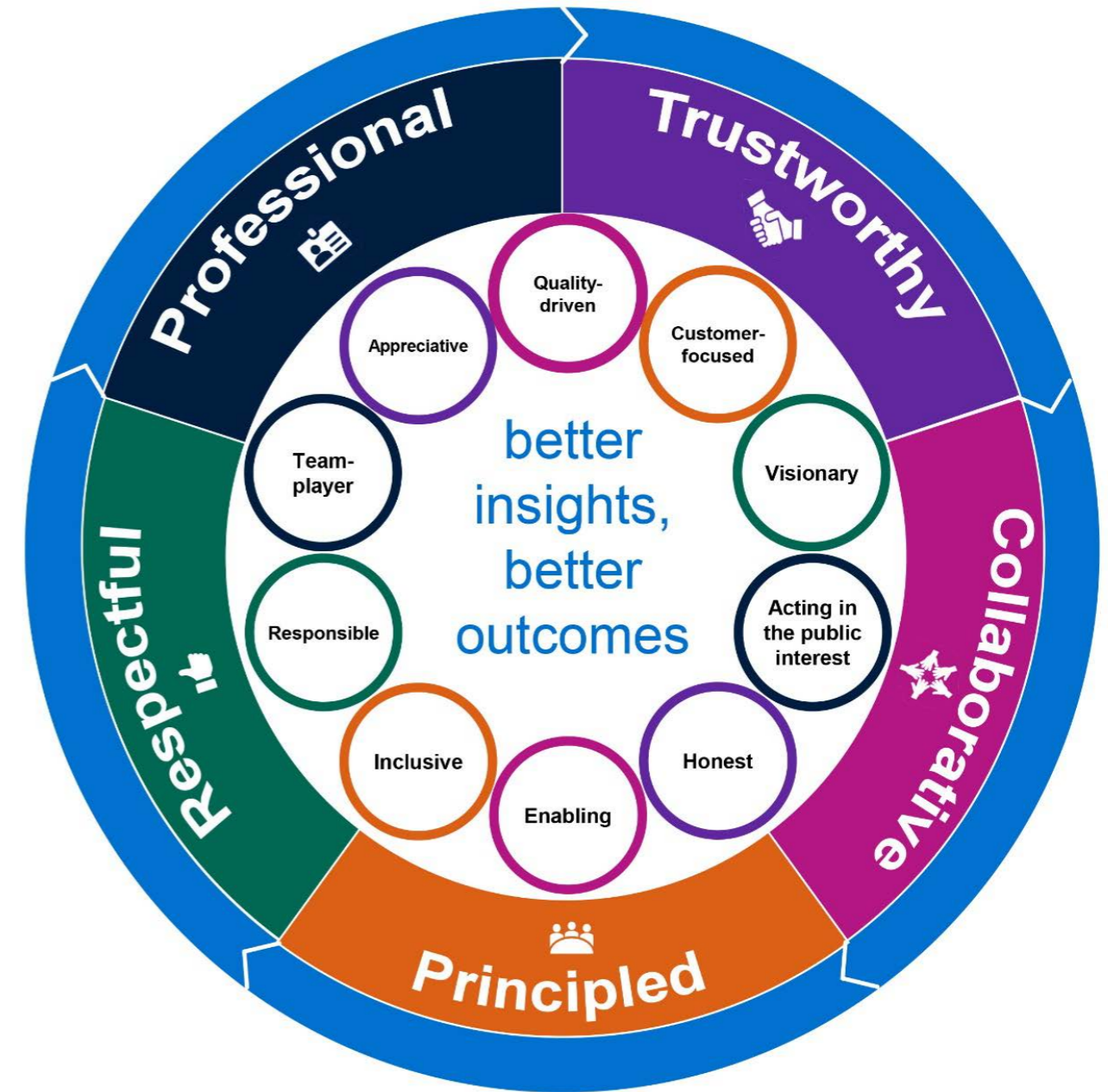
The five themes of our vision are as follows:



## 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 Civil Service values of *integrity, honesty, objectivity and impartiality* laid down in the Civil Service Code.

<b>Professional</b>	We take pride from a quality job well done and strive to exceed expectations.
<b>Trustworthy</b>	We can be relied upon to act with honesty and integrity, enabling our people to be confident in their abilities and decisions.
<b>Collaborative</b>	We are inclusive and team-focused, exploiting knowledge and skills from across the Agency and beyond.
<b>Principled</b>	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.
<b>Respectful</b>	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 mission, vision and values support the wider Civil Service vision of a **skilled, innovative and ambitious** Civil Service equipped for the future.

## Our services

### Internal Audit

Internal audit evaluates an organisation's effectiveness at managing risk, processes and controls. Our internal audit services help our customers manage risk effectively and improve public service delivery.

We provide central government organisations with independent and objective assurance and advice, which is designed to add value, improve operations and achieve better outcomes. We apply a risk-based approach when developing our annual programme of work with our customers, which allows us to be as responsive as possible to changes in the risk environment.

All GIAA internal auditors are members of a recognised professional accountancy/audit body such as the Chartered Institute of Internal Auditors UK & Ireland.

A common misconception is that internal audit is solely concerned with accounts or financial processes. However, internal auditors also evaluate risks in many other areas such as environmental impact, cybersecurity, health and safety, supply chain failure, and reputation, depending on the customer's needs.

#### Assurance Services

Our assurance services give our customers an independent, objective assessment of their governance, risk management and control arrangements and how to improve them.

These include:

- 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 audit – the effectiveness of design 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.

#### Consulting services:

Our consulting services give our customers advice on how to improve their governance, risk management and control arrangements and how to develop them for new areas of work. 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.

#### Specialist services

Our specialist internal audit services are an important part of strengthening our quality and impact. We are broadening the range of our specialist services but so far, they include:

- Cyber risk
- Digital, data and technology
- Commercial activity
- Project and programme management
- Finance
- Human resources

A full list of our internal audit customers can be found at [www.gov.uk/giaa](http://www.gov.uk/giaa).

### Counter Fraud

We provide comprehensive, high quality, cost effective counter fraud services to help our customers enhance their counter fraud response, aligned to the Government Counter Fraud Framework and associated functional standards.

By offering blended counter fraud and internal audit services under one roof, we can share expertise and continually improve services across the board.

Since its formation in 2016, our award-winning counter fraud service has helped to save taxpayers over £4 million.

#### Services:

- Prevention and deterrence – education and awareness activities, intelligence, insight, and collaborative working across boundaries.
- Investigation – professionally accredited, security cleared investigators delivering at pace and to the same standards as criminal prosecutions.
- Risk assessment – enabling organisations to identify, understand, assess and categorise their fraud risks.
- Intelligence and analysis – understanding the current and emerging 'fraudscape' and vulnerabilities.
- Data and analytics – gathering and using fraud data to identify patterns, trends and anomalies.
- Detection – conducting proactive fraud detection exercises.
- Whistleblowing services.

### Audit services for European Union-funded programmes in the UK

On behalf of the UK Government, we provide the European Commission with independent and impartial assurance in respect of several European Union-funded programmes in England. This includes multi-billion pound initiatives such as the European Regional Development Fund, the European Social Fund, Horizon 2020 research initiatives, the Asylum, Migration and Integration Fund, and several farming, fishery and rural development programmes

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 deliver our audit services for programmes funded by the EU's multiannual financial framework for the years 2014-2020, with an expected conclusion by March 2025.

## Our role as Head of Government Internal Audit Function and Profession

In addition to her role leading the Agency in providing internal audit and our other services to a wide range of customer organisations, our Chief Executive, Elizabeth Honer, also acts as Head of the Government Internal Audit Function and Profession.

We have a small team that supports our Chief Executive in this role, working to develop the function and further improve the service the function provides across central government. We have a seat, representing the UK Government, on the Internal Audit Standards Advisory Board (IASAB) and we lead the Internal Audit Leadership Group (IALG), a cross-Government Internal Audit forum.

### Government Internal audit function

The Internal Audit Function is one of several core specialist functions operating across the Civil Service. The functions represent areas of common, cross-departmental activity for which central leadership is required and include many of the government professions. However, the professions include a wider set of expertise including both niche areas (for example, legal and veterinary) and broad areas (for example, policy and operational delivery). We work closely with the Government Finance Function, particularly on people development, with the Head of the Finance Function sitting on the GIAA Board and our Chief Executive being a member of the Finance Function Strategy Board.

### Government Internal audit profession

Our Operational Director for Economic and Business Affairs, Chris Westwood, has delegated authority from our Chief Executive to act as Head of the Government's Internal Audit Profession, providing leadership on the professional standards expected of internal auditors across Central Government.

As part of his role, the Head of Profession maintains close links with external professional standard setters; the Chartered Institute for Public Finance and Accountancy (CIPFA), who maintain the Public Sector Internal Audit Standards (PSIAS) and the Chartered Institute of Internal Auditors (Chartered IIA). He also issues regular Professional Bulletins to spread best practice across the Central Government Internal Audit profession.

### Internal Audit Leadership Group (IALG)

The Internal Audit Leadership Group comprises senior representatives from the Agency along with representatives from the internal audit teams of the three non-GIAA Central Government Departments and the devolved UK administrations. The Internal Audit Leadership Group provides the governance oversight for the internal audit function as well as sharing experience and best practice across the function.

### Functional Reform, Performance and Standards

Cabinet Office is leading a programme of reform across the government functions to improve their effectiveness and efficiency in supporting government to achieve its objectives. In accordance with that programme, during 2021-22 we will:

1. Work jointly with departments to deliver the requirements of functional reform relating to the GIAA, which include extending our services across government, developing a protocol for sharing audit findings within government, contributing to risk reporting to the Civil Service Board and ministers and assessing government's counter fraud services taking account of our offer and that of the Cabinet Office counter fraud function.
2. Develop a strategy to cover the whole internal audit function in government, extending beyond the GIAA's customer base, along with performance measures to assess whether it is achieving its objectives. The latter will be developed in line with the new functional performance framework, a model designed through a project led by our Chief Executive on behalf of the Cabinet Office.
3. Finally, we are developing a Government Internal Audit Standard which will support the wider Public Sector Internal Audit Standards but provide a greater level of detail to drive the quality of internal audit services across central government.

## 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, supported by our Corporate Plan which is updated annually, lays out our path for enhancing the Agency's value to government and the public.

In light of the changed external environment arising from COVID-19 we have continued to reassess our vision and strategy to ensure that they remain fit for purpose. Assessments were undertaken in both June 2020 and, more recently, in March 2021. These have concluded the five themes of our vision and strategy remain sound, with some adjustment to wording to reflect our new environment, updated priorities and the sequencing of activities.

### Responding to COVID-19

During our review of our vision in June 2020, we recognised the challenges of the COVID-19 pandemic and extended our vision period to 2023. Our approach continues to be flexible and responsive to the impact of COVID-19 both on our people and our customers.

In March 2020, early on in the pandemic, we quickly established two 'bronze command' groups to provide leadership in dealing with the impact of the pandemic on our people and our customers. They continue to provide direction in how we handle the pandemic and are now assessing lessons learned from our response which will inform new ways of working as restrictions begin to relax.

### Tailored Review

Tailored Reviews are reviews of public bodies commissioned by the Cabinet Office to ensure they are fit for purpose, set up correctly, well governed, and observe high standards of transparency and efficiency. It is intended that each public body should be reviewed at least once within the lifetime of a parliament.

The GIAA's review, published in October 2020, concluded that the Agency plays a highly significant role and provides value for money in delivering an important objective. The report made a number of recommendations to further strengthen our operations and impact. We have developed an action plan to support delivery of these recommendations which we will progress during 2021-22.

### External Quality Review (EQA)

Public Sector Internal Audit Standards (PSIAs) require a quality and assurance Improvement programme (QAIP) which must include an external review. The Chartered Institute of Internal Auditors (IIA) standards contains an obligation for an External Quality Assurance review every five years.

Our first full agency EQA was conducted in 2020 and gave a result of "Generally Conforms", which, under the IIA's framework of assessment, is the highest rating achievable. The assessment also made several recommendations to assist us to drive further improvements to the efficiency and effectiveness of our audit services. These will be progressed in 2021-22.

### 2020-21 priorities for our year of insight

We have reviewed our 2021-22 priorities in the light of ongoing COVID-19 requirements, our people commitments and our external reviews. The revised priorities, including our five critical project areas for delivery, are detailed in **Annex B**.

## Our key performance indicators

In 2021-22, we will continue to measure our overall performance against the following indicators:



**Quality:** Achieve an average of at least 70% for overall customer satisfaction across individual engagements, and improved qualitative feedback from customers via our semi-structured impact performance assessments.



**Delivery:** Deliver the majority of planned audits to at least 'draft report issued' stage by 31st March 2022.



**People:** Achieve a further increase from 60% in our people engagement index in the 2021 people survey, taking us closer to the Civil Service average of 66% (CS2020).



**Finance:** Manage income and expenditure in accordance with HMT guidance, ending between break-even and 1% underspend against budget by year-end.

In addition to these high-level key performance indicators, we have a detailed performance measurement system to help us determine whether our strategy is making the intended difference to our effectiveness and efficiency and, in turn, our impact for government.

## Our Budget

	2021-22 £m	2020-21 £m
<b>Funding sources</b>		
Customer fees and miscellaneous income	(39.1)	(38.5)
HMT supply funding	(2.9)	(2.9)
<b>Total</b>	<b>(42.0)</b>	<b>(41.4)</b>
<b>Expenditure</b>		
Staff Costs	32.5	31.3
Other administrative costs	9.5	9.8
<b>Total</b>	<b>42.0</b>	<b>41.0</b>

# 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

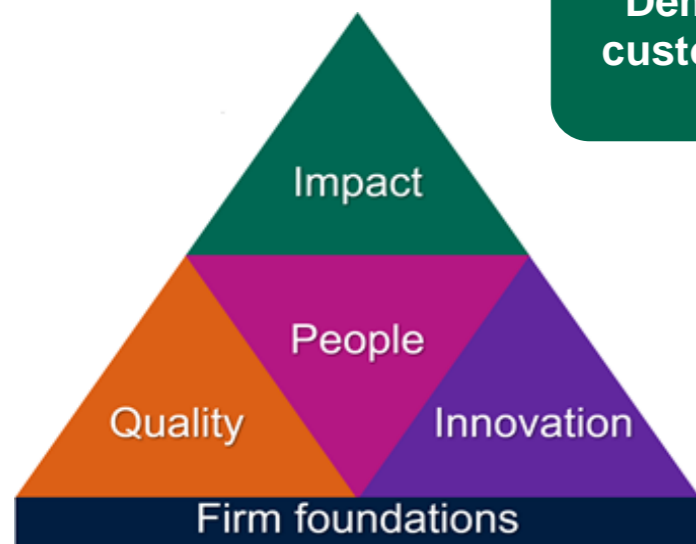
## Our Offer (what we do)



## Our Contribution (what we bring)





## Our Strategy (area of focus)



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



# Annex B: Our Corporate Plan 2021-23

	Vision	2019-23 Strategy	Progress to date	2021-22 Priorities and Critical Projects
 <p><b>Impact</b> Demanding on customer impact</p>	<ul style="list-style-type: none"> <li>We are demanding of ourselves and our customers to make an impact.</li> <li>We focus on outcomes to make a difference.</li> <li>We are more than the sum of our parts, looking across departmental boundaries to enhance our insights.</li> </ul>	<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"> <li>Articulate our offer to deliver insights.</li> <li>Map our customer landscape and set out our growth strategy.</li> <li>Welcome the remaining three non-Customer Departments as customers, along with their teams as members of the GIAA, thereby strengthening the operation of the Internal audit function.</li> <li>Provide cross-government insight.</li> <li>Build relationships with partners.</li> </ul>	<ul style="list-style-type: none"> <li>Developed our methodology and embedded cross government work into customer plans for 2021-22.</li> <li>Developed a service catalogue which defines our range of service for our customers and demonstrates how we can add value in both assurance and advisory work.</li> <li>Delivered planned and emerging cross government insights across our customers and wider profession to support our customers responding to risks they are managing.</li> <li>Delivered a bi-monthly program of lunch and learn sessions where our people share new skills and experience from case studies of work completed with colleagues from across the Agency.</li> <li>Launched our new customer impact approach, focussing on behaviours linked to service level conversations with our customers to provide a rich picture of feedback to inform continuous improvement.</li> </ul>	<ul style="list-style-type: none"> <li>CRITICAL PROJECT 1A: Deliver a programme of <b>cross-Government/Department insights</b> as part of our annual delivery cycle, complemented by Insights generation using technology and innovation; and embedding best practice across GIAA.</li> <li>CRITICAL PROJECT 1B: Implement our <b>new measurement framework</b> across GIAA to ensure we better understand our customers' needs; and create a feedback loop to deliver a process of continuous improvement.</li> <li>CRITICAL PROJECT 2: Take initial actions on <b>functional reform</b> relating to the GIAA, in particular agree plans with the remaining three central government departments to join our service and develop a protocol for sharing audit findings within government.</li> </ul>
 <p><b>People</b> Unleashing our people's talent and confidence</p>	<ul style="list-style-type: none"> <li>We attract the best to maintain the high calibre of our people.</li> <li>We invest in our people to help them stay ahead.</li> <li>We are inclusive and confident. People aspire to work with us.</li> </ul>	<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"> <li>Improve diversity, equality of opportunity and inclusion, and ensure pay parity.</li> <li>Develop our workforce strategy further.</li> <li>Clarify roles and employment offers.</li> <li>Redefine our learning and development for customer impact</li> <li>Value all roles and people, recognising interdependence.</li> </ul>	<ul style="list-style-type: none"> <li>Delivered two successful all Agency conferences (one virtual), bringing all our people together to build our identity as an Agency and share best practice to better support our customers.</li> <li>Launched our values and behaviours, the power of which is recognised in the jump in overall engagement scores in the 2019 and 2020 people survey results.</li> <li>Developed skills frameworks to continue the professionalisation and build capability within our people, adding value to our service delivery to customers. Embedding this into our individuals' development.</li> <li>Diversity and Inclusion action plan published, and work commenced on developing a D&amp;I strategy for GIAA to improve representation, inclusion and belonging across the Agency.</li> </ul>	<ul style="list-style-type: none"> <li>CRITICAL PROJECT 3A: Develop and roll out a new <b>Target Operating Model</b> to improve the efficiency and effectiveness of our workforce.</li> <li>CRITICAL PROJECT 3B: Prioritise projects from our <b>Workforce Strategy</b> to support the revised Target Operating Model (improved workforce planning, enhanced general and line management capability and improved performance management through coach &amp; focus).</li> <li><b>Professionalise our people networks</b> to clarify roles, responsibilities and expectations and provide dedicated time for activity. Embed our <b>Diversity and Inclusion action plan</b> to improve Representation, Inclusion and Belonging across the Agency.</li> <li>Include research-based options for <b>pay reform</b> in our next Spending Review bid to enable us to harmonise pay now and in the future.</li> </ul>
 <p><b>Quality</b> Uncompromising on quality</p>	<ul style="list-style-type: none"> <li>We emphasise quality to ensure impact.</li> <li>We maintain a high standard to inspire confidence from customers.</li> <li>We emphasise action to improve our influence through insight.</li> </ul>	<p>To enhance further the quality of our work for customers, we will:</p> <ul style="list-style-type: none"> <li>Define what we mean by quality and our quality criteria.</li> <li>Demonstrate, and be recognised for, our high quality through external quality assurance assessment.</li> <li>Improve planning and delivery.</li> <li>Continue to improve professional standards across our work.</li> <li>Improve management Information.</li> </ul>	<ul style="list-style-type: none"> <li>Completed our External Quality Assessment (EQA) undertaken by the Chartered Institute of internal Auditors (IIA) with an overall result of 'Generally Conforms' which, under the IIA's framework of assessment, is the highest they offer. Ensuring we provide confidence to our customers in the services being received.</li> <li>Developed an approach for more continuous planning, supplemented by revised approach to individual assignment planning to smooth delivery of our outputs to our customers.</li> <li>Commenced a framework approach (including baseline service) for customers with smaller audit programmes to drive efficiencies in our delivery and effective assurance.</li> <li>Delivered training across audit professionals on redesigned engagement templates, illustrating good report writing for GIAA, as part of our whole systems approach to drive quality and clarity in outputs for our customers.</li> </ul>	<ul style="list-style-type: none"> <li>CRITICAL PROJECT 4A: Improve our Quality through delivery of the recommendations from our <b>External Quality Assessment (EQA)</b>: Methodology refresh, launch of the Quality Strategy and implementation of the Quality Assurance Framework.</li> <li>CRITICAL PROJECT 4B: Working jointly with HMT colleagues, clarify for Accounting Officers the control framework for government, the characteristics of a robust system of management assurance and the <b>golden thread</b> through to the annual audit opinion.</li> </ul>
 <p><b>Innovation</b> Ambitious on innovation</p>	<ul style="list-style-type: none"> <li>We invest in innovation to keep up with the times.</li> <li>We provide opportunities to learn and explore new processes.</li> <li>We research new approaches to lead in our professional fields.</li> </ul>	<p>To improve our ability to provide insight, through continuous learning and adapting, we will:</p> <ul style="list-style-type: none"> <li>Develop and implement our innovation strategy.</li> <li>Leverage our partnerships with the firms.</li> </ul>	<ul style="list-style-type: none"> <li>Successfully ran project within the Innovation Hub to demonstrate the value of data analytics within the Agency and across the wider civil service.</li> <li>Prepared and shared across GIAA case studies to promote the benefits of using data analytics to provide our customers with better insights and better outcomes.</li> <li>Provided training on IDEA for advanced data analytics, Excel for simpler data analytics and visualisation, and Power BI for advanced data visualisation and reporting</li> <li>To improve the efficiency and effectiveness of our systems, we have researched, and market tested available software for upgrading our business management systems.</li> <li>Begun researching use of Artificial Intelligence tools to extract wider insights from our reports.</li> </ul>	<ul style="list-style-type: none"> <li>CRITICAL PROJECT 5: Upgrade our <b>audit and counter fraud management systems</b> and deliver an appropriate <b>resource management system</b>.</li> <li>Implement an appropriate use of <b>Artificial Intelligence</b> to improve the creation of cross government insights and deploy <b>Robotic Process Automation</b> to enhance the efficiency and effectiveness of our ways of working.</li> </ul>
 <p><b>Built on Firm foundations</b></p>	<ul style="list-style-type: none"> <li>We work hard to get the basics right.</li> <li>We reflect in ourselves what we expect of others to act as a role model.</li> <li>We add value to our core business to help achieve our aims.</li> </ul>	<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"> <li>Improve our own governance and management assurance.</li> <li>Develop revised financial model.</li> <li>Embed improved risk management.</li> <li>Increase effectiveness of processes and systems.</li> </ul>	<ul style="list-style-type: none"> <li>Completed the Tailored Review of the Agency, which acknowledged the extensive work GIAA has done in creating a central internal audit body with the potential to deliver cross government assessments and develop specialisms.</li> <li>Improved own risk management and assurance frameworks.</li> <li>Embedded our commercial arrangements to provide our customers with access to specialist service to support assurance and delivery.</li> <li>Delivered new software tools to enhance remote working and support our customers in an Agile way.</li> </ul>	<ul style="list-style-type: none"> <li>Implement a refreshed <b>financial model</b> with customers to give greater clarity about the range of services provided.</li> <li>Prepare for the <b>2021 Spending Review</b> to secure the level of investment the Agency needs to support continued delivery of our customer, technology, organisation and people priorities.</li> <li>Improve <b>Information Management</b> and Information Security, to embed best practice and mitigate risks.</li> </ul>