



Government
Internal Audit
Agency

Corporate Plan 2022-23

30 May 2022

Better insights, better outcomes

Forewords

Elizabeth Honer, Chief Executive and Head of the Government Internal Audit Function



This, the third year of our Strategy 2023, is our 'Year of People'. We have come on in leaps and bounds in realising our ambition of Better Insights, Better Outcomes, with good progress made in each of our five strands of work: impact, quality, innovation, firm foundations and people. We are now providing true cross-government insight, having produced and promoted nine cross-government reports up to 31 March 2022; our quality improvements were recognised through our External Quality Assessment conducted in 2020 and we are implementing the actions arising; our application of artificial intelligence and data analytics is contributing to our cross-government insights, with the GIAA being recognised as a leading light in this area, and we are piloting agile audit techniques; the systems and processes needed for running an effective and efficient organisation are firmly in place, with our governance being applauded as exemplary in our Tailored Review in 2021. We now need to embed these changes and invest more in our people.

The purpose of improving the way the Agency operates is to help government understand and manage its risks better and so improve public outcomes through the insights we bring. To that end I am personally focused on two developments this year. The first is the work we are conducting with HM Treasury to make it easier for Accounting Officers to understand all that is required of them in running a tightly managed organisation (the control framework) and good practice in gaining the assurance they should be seeking. This will also provide a more consistent basis for internal audit work, providing a golden thread from a recognised control framework for central government through to the annual internal audit opinion and report. The second development is the government's ambition for remaining departments and agencies to join the GIAA for their internal audit, to enable us to provide a fully pan-government perspective. Having the GIAA also means we can invest once in the required supporting capabilities, such as specialist audit, data analytics, professional development and our supporting systems. This work is first and foremost about people, as we look to welcoming new teams and to giving attention to creating one community and culture. Our strategy beyond December 2023, which we will be developing later this year, will focus on realising the full range of exciting opportunities created by becoming a truly pan-government Agency.

We are rightly proud of the improvements we have made to date which are the building blocks for achieving our Vision and Strategy 2023. But we are nothing without our people. Even though our People Survey scores have increased by double digits during this strategy period we need to do more to invest in our people: to embed the changes we are making so that they become the way we do things around here, to focus on skills for the future, to improve our resource management and reform the legacy pay issues we inherited from the way we were created. We also intend to invest in our line management capability, so that our managers are better equipped to coach and develop their people, unleashing their talent and making the GIAA the best place to work for pursuing a career as an internal auditor, a counter fraud and investigation specialist, an innovator, or in one of the corporate and enabling roles that are essential to the effective running of a growing and maturing organisation. Investing in our people is our focus for this year.

Isobel Everett MBE, GIAA Board Chair

I am delighted to be providing a foreword to the Agency's Corporate Plan for the first time in my role as GIAA Board Chair. Having served on the Agency's Board since February 2021, becoming Chair in October 2021, I have been extremely impressed by the level of commitment in all our people and their drive to provide excellent customer service. I know that, in an organisation such as the GIAA, this does not happen by chance.

I and my fellow GIAA Board Members are regularly briefed on, and see first-hand, the development and innovation taking place across the Agency, which has been driven by our Vision and underlying Strategy 2023. The achievements so far, which GIAA people from across the spectrum have been involved in delivering, have been truly inspiring.

We now provide cross-Government reports and briefings on insights gained from thematic audits across a range of customers. This helps our customers to benchmark their performance against others and spreads learning and best practice across government rather than just retaining knowledge within individual customer silos. We have developed a new cross-Government Internal Audit Functional Standard which drives the quality of our work for customers, supported by a new Quality Strategy and performance regime. Added to that, we have been working with colleagues in HM Treasury and across government to review the overall control environment for Accounting Officers in central government to ensure that there is a clear, linked framework of guidance, controls and assurance in place. All of this is being supported by new processes and systems which are being rolled out as I write this. And, on top of this, over the next few years we look forward to welcoming new customers from the remaining three central government departments which is likely to see the Agency almost double in size.

A huge amount of positive change has already taken place over the last three years and we know that there is still more to come. However, none of this will really benefit us in the long term unless it is fully embedded with our people as 'the way we do things'. For this to happen we need to focus on ensuring that our culture is one which encourages learning, reviews capabilities and provides support to individual development where needed. 2022-23, our 'year of people', will provide that focus helping us to further grow, attract and reward the talent needed for great customer service.

These are exciting times for the Agency. I am looking forward to working with Elizabeth and leading the Board in the delivery of our strategy to support our continued success as a customer-focused organisation.



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. More details about our role in this respect are included later in this plan.

We are passionate about the quality of our services and have a number of measures in place to ensure that these are delivered to the highest standard for our customers. During 2021-22 we developed a new Government Standard for Internal Audit which provides a more detailed focus on the quality requirements to support the Public Sector Internal Audit Standards (PSIAS). Our service is also independently reviewed by external assessors every five years in line with the PSIAS. Our last External Quality Assessment was undertaken by the Chartered Institute of Internal Auditors in 2020 and we received the highest rating available of 'Generally Conforms'.

Our Customers

We provide services to some 130 central government organisations, including 13 of the 16 Central Government Departments. This number has remained static during the last strategic period, but we are about to embark on a phase of substantial and exciting growth as we prepare to welcome into the Agency the Internal Audit teams from MOD, HMRC, FCDO and the other government organisations that so far remain outside our provision of Internal Audit and Counter Fraud & Investigations services.

Our business model is unapologetically customer focused. We appoint a qualified Senior Civil Servant to the position of Group Chief Internal Auditor (GCIA) for each Department to which we provide our services. This senior leader provides direct support, both to Accounting Officers and the Audit, Risk and Assurance Committees of our customer departments and their Arm's Length Bodies, as well as overseeing the full range of services provided by their expert teams.

Our GCIA's participate fully in the corporate life and management of the Agency, forming an essential part of our 'Senior Leadership Team' which meets regularly to share learning and experiences to help improve our services for customers. GCIA's also act as a portal by which our customers can access the benefit of the specialist functions mentioned in the 'Our Services' section later in this plan. A full listing of all our customers is published annually at the following weblink: <https://www.gov.uk/government/collections/giaa-customer-list>.

2022-23 – Our 'Year of People'

The following page shows the strategic framework within which we operate, including our mission of '**Better Insights – Better Outcomes**'. To help to achieve this, in 2019 we set out an ambitious Vision 2023 for the Agency, with a view to making a step-change in the value we add for our customers, in the respect that we command, and in the engagement of our people. This was underpinned by a strategy focussing on the five themes of Impact, Quality, People, Innovation and Firm Foundations.

2022-23 is an important milestone in our development as it is the last full year of our current strategic period and, as such, marks the culmination of the development work we have prioritised over the past three years. Consequently, our focus will be on finishing the ambitious programme of activities that we have put in place during Vision 2023, and on thoroughly embedding them as part of our 'business as usual' ways of working so we can be sure of a firm platform for the next strategic period. Our people are essential enablers in achieving our strategic outcomes and we intend to make this final year of Vision 2023 one which focuses on optimising our offer to, and expectations of, our people in terms of their professional and general Civil Service skills and development. To put it simply, we must invest in our people.

2022-23 will also see us focus on completing our collaborative work with key customer and external stakeholders to improve the effectiveness of the control framework across government – our so-called Golden Thread project. This work will transform the way in which departments and their Accounting Officers identify and manage risks and controls, and how these will flow seamlessly through all levels of assurance, culminating in the work of Internal Audit to deliver an annual audit opinion.

In line with government's wishes, we are also planning, subject to final endorsement, to finalise and begin implementation of plans to welcome the internal audit teams from the three remaining departments: MOD, FCDO and HMRC. This will cement delivery of a single efficient, effective service providing true cross-government insights.

Supporting improved sustainability

The GIAA has offices in some 42 locations across the country, largely in the same buildings as our customers which allows us to improve our support to them through collaborative working practices. We tend to be minor occupiers of the various buildings in which we are based which means that we have little involvement in day-to-day decisions concerning estates. However, we do seek to influence those decisions, not least through customer engagement activities related to estates, the environment and wider sustainability matters. We have already supported our customers with briefings from our cross-Government work on sustainability. In November 2021 we also hosted a meeting with cross-Government chairs of audit committees in which we invited colleagues at the NAO to present their report 'Climate Change Risk: a good practice guide for ARACs'. We will continue to ensure that our work with customers helps to support the Government's sustainability goals.

Over the last two years, hastened by the COVID-19 pandemic, we have honed our working practices to reduce the amount of travel we need to undertake and the paper we use. Although we have proved that we can provide a service whilst working from home, we recognise the value of regular face-to-face engagement with our customers and our colleagues, to aid healthy debates unrestrained by IT screens and our people's wellbeing. However, we do not wish to lose the benefits achieved in having more sustainable and flexible working practices. It is for this reason that we will be moving to a hybrid working approach with our people able to work from home for up to three days a week, with at least two days in the office. Our aim is to balance the need to do right by our customers, do right by our colleagues and do right for ourselves.

Vision 2026





Inevitably there will be areas of work and activities that will continue beyond 2023. This will be captured as part of our work, this year, in developing our vision and strategy for our next three years to 2026. This promises to be yet another exciting period in the Agency's development as we welcome new colleagues and consolidate our work in becoming a truly pan-government internal audit practice.

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:

Our Vision 2023 is underpinned by a strategy which sets out a relentless focus on the five themes shown below. Our full vision can be found on www.gov.uk/giaa.

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

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 'Values Wheel' showing our values, with their underpinning behaviours.



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, governance 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. 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 consulting 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

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 which are led by Cabinet Office.

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 in leading the 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 provided 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).

We routinely make the Agency's methodologies, guidance notes and bulletins available to the profession more widely 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

Following a comprehensive review of functions led by Lord Maude, which was welcomed by the Government, the Cabinet Office is leading a programme of reform to improve the effectiveness and efficiency of the functions in supporting government to achieve its objectives. In accordance with that programme, during 2022-23 we will continue to:

1. Work jointly with departments to deliver the requirements of functional reform relating to the GIAA, which include extending our services across government to include those departments and organisations that do not currently take their internal audit services from the Agency, implementing a new protocol for sharing audit reports within government in exceptional circumstances, 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 the strategy for the whole internal audit function in government, extending beyond the GIAA's customer base. We will also continue our work in developing the new performance measures used to assess whether the function is achieving its objectives, in line with the new functional performance framework led by our Chief Executive on behalf of the Cabinet Office.
3. Provide oversight of the function to ensure compliance with the new Government Internal Audit Standard. This supports the wider Public Sector Internal Audit Standards but provides a greater level of detail to drive the quality of internal audit services across central government.

Our 2022-23 key performance indicators

In 2022-23, we will measure our overall organisational performance against the following indicators:



Impact: Achieve an average score from customers of at least 8 out of 10 on the following question in the Agency’s customer service questionnaire (CSQ):
Did our outputs and/or recommendations identify opportunities to improve the control environment and make a difference to you?



Quality: Achieve an average score from customers of at least 8 out of 10 on the quality of service provided across individual engagements, as captured by the following four questions in the Agency’s customer service questionnaire (CSQ):
Q3 - How well did we engage and consult with you?
Q4 – How well do you feel we worked together to deliver to agreed timescales?
Q6 – To what level did our people demonstrate an effective understanding of your business and risks?
Q7 – To what level did our people demonstrate that they were objective, professional, knowledgeable and skilled?



People: Achieve a further increase from 64% in our people engagement index in the 2022 people survey, taking us closer to the Civil Service average of 66% (CS2021).



Firm Foundations: 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 organisational performance measurement system also supports the Internal Audit functional performance system which helps us to measure the impact of internal audit across central government from a functional perspective.

Our 2022-23 budget

Our budget envelope is set by our Sponsor Department, HM Treasury. Our initial budget for 2022-23 is set out below but will be further updated once our 2022-23 plans for delivery, and associated income, have been finalised in discussion with our customers.

The 2022-23 supply funding from our parent department, HM Treasury, has increased compared to previous years to allow us to invest in a number of key projects that will increase our efficiency but also deliver better insights to our customers. The time-limited increase in funding, approved as part of the 2021 Spending Review, will enable us to make greater use of data analytics and robotics process automation, as well as embedding key changes such as enhancing our Internal Audit Management system and delivering cross-government insights. The temporary increase also provides us with financial cover to support work to bring the remaining Department internal audit teams into the Agency. This will include additional project support staff, training and new systems for those joining the GIAA which will lead to longer term efficiencies from a cross-Government perspective.

	Initial Budget 2022-23 £m	Prior Year Final Budget 2021-22 £m
Funding sources		
Customer fees and miscellaneous income	(39.2)	(39.1)
HMT supply funding	(6.7)	(2.9)
Total	(45.9)	(42.0)
Expenditure		
Staff Costs	35.3	32.1
Other administrative costs	10.6	9.9
Total	45.9	42.0

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

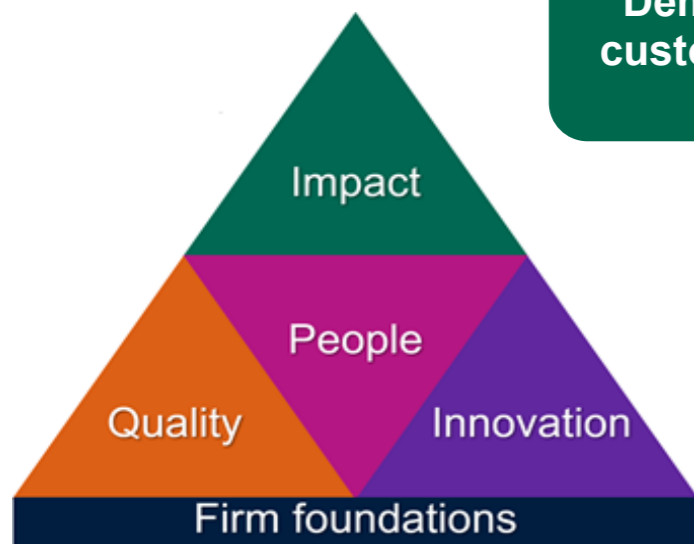
Our Offer (what we do)



Our Contribution (what we bring)








Our Strategy (area of focus)



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

Annex B: Our Corporate Plan 2022-23

	Vision	2019-23 Strategy	Our progress to date	2022-23 Priorities and Critical Projects
 <p>IMPACT</p> <p>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. 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. Provide cross-government insight. Build relationships with partners. 	<ul style="list-style-type: none"> Developed our methodology and embedded cross-Government/Department insights as part of our annual delivery cycle, complemented by Insights generation using technology and innovation; and embedding best practice across GIAA. This was supported by timely communications, including 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. 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. Launched our new customer impact approach, focussing on behaviours linked to service level conversations with customers to provide a rich picture of feedback to inform continuous improvement. Implemented our new impact measurement framework to ensure we better understand our customers' needs and create a feedback loop to deliver continuous improvement. Developed a protocol for sharing audit findings within government. 	<ul style="list-style-type: none"> Deliver a 2022-23 programme of cross-Government/ Department insights, supported by a new central team focussing on cross-Government work thereby embedding delivery for the future. Measure the impact that we are having with our customers through embedding the Customer Impact Framework, using Data Analytics and AI tools to identify and deliver continuous improvement.
 <p>PEOPLE</p> <p>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"> Published our Diversity and Inclusion (D&I) action plan, supported by a D&I strategy to improve representation, inclusion and belonging across the Agency. 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. Launched our values and behaviours, the power of which is recognised in the jump in overall engagement scores in the 2019, 2020 and 2021 people survey results. Developed a new approach for performance management through 'Coach & Focus' for implementation in 2022-23. Implemented and delivered annual all Agency conferences, bringing all our people together to build our identity as an Agency and share best practice to better support our customers. Professionalised our people networks to ensure clear roles, responsibilities and expectations and provide dedicated time for activity. 	<ul style="list-style-type: none"> Continue our activity to deliver 'One Government Internal Audit' (One GIA) as we finalise and begin to implement plans for the remaining three central government departments to join our service, along with a timetable and framework to bring ALB internal audit services within the Agency. Finalise and implement our People & Culture Strategy, articulating the strategic direction for our people over the next four years. This will set out a clear framework to show how we will attract, engage, develop, and inspire our people to reach their fullest potential, ensuring that our approach supports diversity and inclusion. We will grow the capability of all our people by embedding our Skills Frameworks and implementing our new Coach and Focus approach to performance management, upskilling our leaders with the tools they need and investing in our people to build an agile, efficient, and responsive workforce. Develop our strategic workforce planning to understand and act on the capacity and skills we need and to identify the roles, skills, and capabilities critical to our success. Reform our Agency pay structures to deliver a simplified, equitable and modern reward system with harmonised terms and conditions, removing overlapping pay bands, ensuring our people are fairly rewarded for the work that they do and that the Agency is able to attract and retain the talent that we need.
 <p>QUALITY</p> <p>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"> Developed and published a new Government Functional Standard for Internal Audit. Developed and implemented a new Quality Strategy and Quality Assurance Framework. Achieved a 'Generally Confirms' rating in the External Quality Assessment (EQA) undertaken by the Chartered Institute of Internal Auditors (IIA) which is the highest they offer. Ensuring we provide confidence to our customers in the services being received. Developed an approach for continuous planning, supplemented by a revised approach to individual assignment planning to smooth delivery of our outputs to our customers. Commenced a framework approach (including baseline service) for customers with smaller audit programmes to drive efficiencies in our delivery and effective assurance. Delivered training to audit professionals to drive quality and clarity in our engagements. Developed a full suite of Technical Bulletins, Guidance Notes, Quick Reference Sheets and Technical Training Webinars. 	<ul style="list-style-type: none"> Continue to deliver the recommendations from our 2020 External Quality Assessment (EQA) to drive quality in our work. In particular, embedding 1) a more consistent approach to action tracking and follow-up, 2) the new HIA training programme and 3) the use of improved management information in audit management. This is on top of embedding our new wider approach to quality assurance (which now includes Product Reading), more strategic audit planning for customers with smaller programmes, getting the articulation of risk right in our problem statements and driving the quality of our written output. Finalise work with HMT colleagues to set out the Control Framework for Accounting Officers, best practice guidance in management assurance and a revised framework for internal audit reporting to ensure a clear linkage between the Control Framework and Heads of Internal Audit's annual opinions. This is referred to as the Golden Thread project. Develop the relationship between the Agency's Counter-Fraud work and the new Public Sector Fraud Authority.
 <p>INNOVATION</p> <p>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"> Demonstrate the value of data analytics, both within the Agency and across the wider civil service, using GIAA case studies. Provided training on IDEA for advanced data analytics, Excel for simpler data analytics and visualisation, and Power BI for advanced data visualisation and reporting. To improve the efficiency and effectiveness of our systems, we have researched, and market tested available software for upgrading our business management systems. Commence the use of Artificial Intelligence tools to extract wider insights from our reports. 	<ul style="list-style-type: none"> Complete the successful adoption of the upgrade to our audit and counter fraud management systems to improve quality and deliver an appropriate resource management system for efficient management of resources. Ensure that people are supported and feel confident in using both. Continue to develop our expertise in the use of Artificial Intelligence to improve the creation of cross government insights. Use Robotic Process Automation to conduct routine activity and release our staff to do more value adding activities, enhancing the efficiency and effectiveness of our ways of working.
 <p>FIRM FOUNDATIONS</p> <p>Built on 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 a revised financial model. Embed improved risk management. <p>Increase effectiveness of processes and systems.</p>	<ul style="list-style-type: none"> Completed the Tailored Review of the Agency, which acknowledged the extensive work GIAA has done in creating a central internal audit body. Improved our own risk management and assurance mapping frameworks. Delivered a new management assurance self-assessment methodology which we use twice annually. Embedded our commercial arrangements to provide our customers with access to specialist services to support assurance and delivery. Improved the oversight of the health and safety of our people. Delivered new tools to support remote working and support our customers in an Agile way. Delivered a successful 2021 Spending Review bid to secure the investment required to deliver our priorities. 	<ul style="list-style-type: none"> Develop proposals for our financial and business model to support improved efficiency and to ensure that we are self-funding by 2024-25. Improve Information Management and Information Security, to embed best practice, mitigate risks and ensure that information is optimised to the benefit of the Agency. Develop the GIAA Estates Strategy and ensure that a consistent Hybrid Working model is embedded across the GIAA estate.