



Government
Internal Audit
Agency

GIAA STRATEGY 2023-2026 and PLAN 2023-2024

May 2023



FOREWORDS

Elizabeth Honer, Chief Executive of the GIAA



I am delighted to present you with our Strategy for 2023 to 2026 along with our Plan for 2023 to 2024. The latter shows the areas of the strategy that we will start delivering right away, as being those that our customers and our people say most matter to them – helping our customers use our insights so that they make a difference, delivering our work more smoothly during the year, increasing our productivity and efficiency and continuing to advance our culture to one that combines a people focus with a more commercial mindset.

All have agreed that our Mission of ‘better insights, better outcomes’ continues to encapsulate our purpose accurately and concisely summing up why we are here and the benefits we bring. That remains constant as we move into our new strategy period to 2026.

Drawing on feedback from our stakeholders, the GIAA Board also concluded that the five strands of our last Vision to 2023, have steered our progress successfully over the last three years. We have therefore retained these five strands to guide our new Vision to 2026, with just minor amendments to the language to reflect our continued evolution. Our new Vision is very much focussed on evolution, rather than reinvention, with the overall aim being to raise the bar in all that we do. This continuity gives us the confidence to be ambitious, building on our significant progress by stretching ourselves even further to achieve more in the future.

Throughout the coming year we will **elevate our impact** to ensure that our customers reap even more of the benefits from our skills, knowledge, and unique cross-government position. We will ensure that we **excel in quality**, building ever greater customer satisfaction and trust.

To achieve these goals, it remains essential that we **empower our people**, creating a modern working environment shaped by a strong coaching culture that is both empowering and challenging, enabling people to be themselves and give of their best. We will continue to invest in our people’s development, securing a diverse, high-performing, and dynamic workforce.

We will continue to be **inspired by innovation**. Our work on insights technology and artificial intelligence is already cutting edge, and over the next year our unwavering enthusiasm for innovation will drive us to deliver impressive and efficient benefits for our customers, and for us.

Finally, we will be **sustained by firm foundations**. These crucial building blocks enable us to do the basics well all the time, remain an exemplar of good governance, and deliver a robust business model for the Agency.

These are the priorities that will equip us to increase our impact, to even out our delivery curve, achieve efficiencies, advance our culture, and enable the GIAA to flourish. I’m excited to see the ongoing evolution of our organisation, allowing us to deliver “better insights, better outcomes” as expectations rise and new risks emerge.

Isobel Everett MBE, Chair of the GIAA Board



As Chair of the GIAA Board, I am proud to introduce the GIAA's Strategy for 2023 to 2026 and Plan for 2023 to 2024.

It is the role of the GIAA Board to maintain a balanced focus on the Agency's people and the delivery of its business. We do this whilst also keeping an eye on the organisation's future. This document looks ahead to 2026, indicating how we want the GIAA to look and feel by then, and setting out the steps it must take to realise those ambitions.

Before looking forward, it is also important to take a good look back. Over the last year, the Board acted to ensure the Agency was in a good place for the final year of our vision and strategy. Our review was objective, frank, and detailed. I want to thank the GIAA's Chief Executive, Elizabeth Honer, who has encouraged and embedded such an open and engaging culture which made our detailed review possible, and also enjoyable. I was delighted that the Board fully contributed to the vision that has set such a strong, clear direction for the Agency 2019 to 2023, and it is my great pleasure to work so closely with the Agency's senior leadership team, developing this important, strategic approach for the GIAA's future.

It is fitting that the GIAA Strategy for 2023-26 and its Plan for 2023-24 coincides with launching a new Vision that will steer the Agency to 2026. Bearing in mind the success of the previous vision that brought the Agency to its current position, it is unsurprising that this new Vision 2026 is an evolution, building on the strengths that have already been embedded, and responding to the opportunities that we have identified as our priorities in the coming years. These opportunities include maximising the potential and impact of our work across government, harnessing our expertise to become thought leaders in both internal audit and counter fraud and investigation. They also include exploring and delivering technological innovations that attract global attention, whilst also securing significant efficiencies and developing a robust financial model that will enable the Agency to become fully fee-funded by 2024-25.

We have come together and worked hard to develop this Strategy and Plan. The Board has acted to ensure that the Agency is in a very good place, and we have confidence in our future priorities for the next twelve months and beyond.

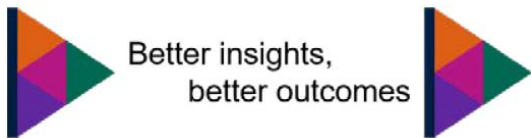
My thanks go to all Board members for their wisdom, experience, support and challenge, all of which have made the development of this new Strategy and Plan so fascinating. I look forward to the year ahead as the GIAA delivers the priorities set out in this Plan, underpinning the Agency's evolution, growth, and future success.

WHO WE ARE

The Government Internal Audit Agency (GIAA) was established on 1 April 2015 and is an executive agency of His Majesty’s Treasury (HMT). We are now well established as the provider of internal audit services to almost all central government departments, and we have an award-winning counter fraud and investigation service which operates across the same customer base. The GIAA also leads the government internal audit profession on behalf of HMT.

OUR MISSION

Our mission is for our people to provide objective insight so that central government can achieve better outcomes and value for money – better insights, better outcomes.



OUR VISION


In 2026 we have enhanced the value we add, the difference we make and the offer to our people, by a persistent focus on the five areas in this vision.


Our vision is that in 2026, we are...

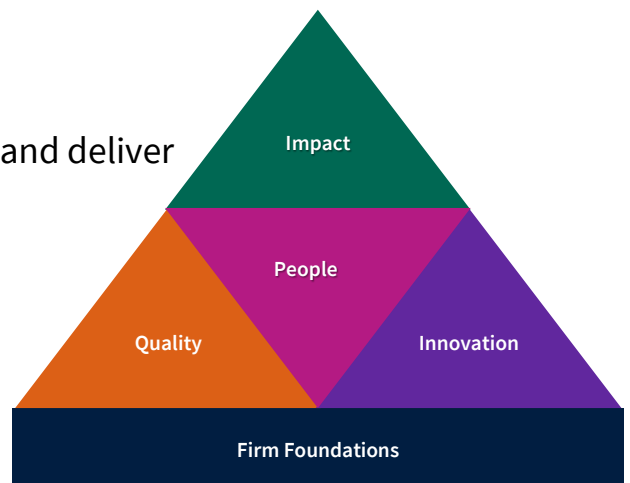
 Elevating our **impact** across government

 Empowering our **people** to thrive, develop and deliver

 Excelling in **quality** and professionalism

 Inspired by **innovation**

 Sustained on **firm foundations**



OUR VALUES AND BEHAVIOURS

We developed our values, and their underlying behaviours, as part of an extensive exercise involving our people. Our values continue to underpin everything that we do and are visible in all our interactions with customers and colleagues, helping us to provide better insights and achieve better outcomes and to hold each other to account.

Our ‘values wheel’ shows our values and 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. They are also aligned to the collective vision for the Civil Service to deliver better for citizens, as set out in the Declaration on Government Reform published in June 2021.



OUR SERVICES

Internal audit

Internal audit objectively evaluates an organisation's effectiveness at identifying and managing risk and its management of governance processes and internal 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. Our services include:

- ▶ Risk-based audit – evaluating the effectiveness of risk management processes in the areas under review, in relation to the risk appetite of the organisation.
- ▶ 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 to operate in practice and give effect to the control.

Counter fraud and investigation

As a recognised centre of excellence, we provide high quality and 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. Our counter-fraud services include:

- ▶ Investigation – the scope of our investigations includes alleged fraud and serious abuse by civil servants, contracted employees and providers of services across a wide range of government departments and organisations.
- ▶ Risk assessment – supporting organisations to identify, understand, assess and categorise their fraud risks.
- ▶ Tailored counter fraud support – we utilise our considerable knowledge and experience to comprehensively support organisations to develop their counter fraud response.
- ▶ Detection – conducting proactive fraud detection exercises.
- ▶ Whistleblowing / raising a concern – expert advice and guidance on the development and application of strategies and processes, including reporting routeways and triage services. Development of campaigns to improve transparency and awareness.
- ▶ GovS 013 Functional Standard (covering counter fraud, bribery and corruption) – supporting organisations with implementation of the requirements of GovS 013 and providing expert support.

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 as new risks emerge. At present we cover cyber risk; digital, data and technology; commercial activity; and project and programme management.

The GIAA also provides audit services for European Union-funded programmes in the UK, on behalf of the UK government. This provides the European Commission with independent and impartial assurance in respect of several EU-funded programmes in England. In line with the UK's withdrawal agreement from the EU, this work is expected to conclude in March 2025.



OUR BUDGET

This budget outlines the business-as-usual activity for the Agency, as well as project work.

The increase in income from customer fees between 2022-23 and 2023-24 (£5.9m) is driven by the Ministry of Defence joining as a customer of the Agency, an increase in the average day rate paid by customers and an increase in the budgeted income from our Professional Practice team.

HM Treasury supply funding has reduced from 2022-23 to 2023-24, reflecting the reducing core supply funding as the Agency moves to a full fee funded position by 2024-25.

Staff costs have increased due to the successful delivery of the 2022-23 pay award and the onboarding of colleagues from the Ministry of Defence. A small reduction to our baseline staff has partly mitigated this increase in costs. The increase in other administrative costs is driven by colleagues from the Ministry of Defence joining the GIAA.

	2023-24 (£m)	2022-23 (£m)
Funding sources		
Customer fees	(45.1)	(39.2)
HMT supply funding	(6.0)	(6.7)
Total	(51.1)	(45.9)
Expenditure		
Staff costs	39.6	35.3
Other administrative costs	11.5	10.6
Total	51.1	45.9

OUR STRATEGY AND PLAN

This table summarises our vision (left hand column), our three-year strategy to achieve it (middle column) and the priority actions for 2023-2024 (right hand column).

In deciding the priorities for 2023-2024, we are focusing on those which particularly help us increase our impact, even out our audit delivery, achieve efficiencies and advance our culture. We have been deliberately ambitious, accepting that some of the actions for 2023-2024 will continue into the following year.

Those priorities marked with an asterisk below will be managed within our Strategy Implementation Programme. All others will be managed as priorities within relevant business areas. All actions have a named lead.

	Our vision for 2026 is...	Strategy 2023-2026 Our strategy to achieve our vision is to...	Plan 2023-2024 Our priorities for this year are to...
ELEVATING OUR IMPACT	The Risk Control Framework for government is clear and effective	Finalise and implement the Risk Control Framework for government; use it as the basis of our planning and opinions to strengthen the management of risks and second line assurance across government.	Evolve our audit methodology to incorporate the Risk Control Framework for government and its use within our audit work and opinions. *
	Our customers reap the benefits of our unique cross-government position	Deliver more cross government insights, incorporate them further into individual reports for our customers, improve their accessibility and increase commissioned work.	Further invest in the work of our central insights team to enhance and personalise our cross-government insights and products for the customer. *
	We advocate and influence	Ensure our teams are highly visible, possess deep business knowledge and have access when needed to the best specialist audit expertise in order to increase the profile and value of our work. Seek opportunities to promote the profession and the GIAA within government and externally so that its contribution is better understood enabling us to add more value.	Refine and embed our customer impact framework in order to identify and promote where our work has the greatest impact.
	We are one government internal audit	Work with the remaining government departments and relevant public bodies to understand the benefits of our offer and join the GIAA, making us truly pan-government and so achieve greater impact.	As part of our OneGIA project, fully embed the internal audit services for the Ministry of Defence; develop our international offer with the Foreign, Commonwealth & Development Office (FCDO); and launch implementation plans for HM Revenue & Customs and FCDO. *
EMPOWERING OUR PEOPLE	We are a strong, diverse and inclusive community	Build a safe, healthy and inclusive culture, actively identifying bias or inequality and being brave in addressing it, so that all can give their best and help the Agency succeed.	Partner with specialist mental health and business disability organisations to identify our current workplace barriers and implement change to improve inclusivity and awareness. Refresh our people policies and processes so that we have fair, consistent, equitable and inclusive frameworks that support our people. Act on three areas in response to our 2022 people survey: (i) leadership and management; (ii) wellbeing; and (iii) learning and development, linking to related actions in this plan. In particular, champion our 'speak up' campaign and so further a culture of safety, trust and openness. *

Our vision for 2026 is...	Strategy 2023-2026 Our strategy to achieve our vision is to...	Plan 2023-2024 Our priorities for this year are to...	
EMPOWERING OUR PEOPLE (CONTINUED)	We empower our people to develop along clear pathways	Identify and develop the skills and capabilities we need now and in the future; clarify career pathways and related training and development offers which are easy to access; and develop interchange opportunities between us, our customers and other sectors to broaden our perspectives.	Launch and embed a new ‘coach and focus’ approach to performance and talent management that helps our people develop further. *
	Our strong brand and great employee offer attract and retain the best people	Develop a strong GIAA brand identity and offer in the labour market so that people aspire to join, develop and continue their careers with us.	Develop the GIAA’s employee value proposition to amplify interest in our organisation and our presence in the labour market. Implement the changes to our pay structure as agreed, and continue to focus on balancing pay and reward with affordability.
	We keep ahead in the skills we need for the future	Develop workforce plans that support improved delivery, people development and financial health; embed flexible resourcing within the GIAA to improve wellbeing and productivity; and evolve our organisational design in line with major customer growth.	Review our job descriptions and spans of control to support informed recruitment and onward workforce planning. Implement a flexible staffing team that supports a more responsive deployment of our resources and helps alleviate delivery pressures. * Review our organisational design to be ready for new customers and teams in 2024.
EXCELLING IN QUALITY	Our consistent high quality enhances customer trust	Raise the bar on quality, in the light of rising customer expectations, and ensure that we all take personal responsibility for applying good practice consistently; streamline quality assurance.	Clarify what high quality means in terms of our approach, method and products, to improve consistency, with a view to reassessing quality assurance approaches from 2023-24. Evaluate the extent to which our methodology and use of TeamMate + are being consistently applied and provide targeted support with a particular focus on the initial stages of audit work.
		Build on the recommendations of the last External Quality Assessment (EQA) and other internal quality assurance, consider revised international standards released in 2023, and prepare for a successful EQA outcome in 2025 – our licence to operate.	Review our methodology in the light of revised international standards and Risk Control Framework and make adjustments as necessary. *
	Our methods are modern, our advice timely, our products succinct and accessible	Refresh the content and format of our products, making them more accessible for our customers; adapt our methods, evolving our own agile approach, to provide insights earlier and improve efficiency and delivery.	Evolve our reporting products, including our annual customer opinions, in a way that reflects customer feedback and is aligned to our agile techniques and the new Risk Control Framework.
	Our services are integrated, comprehensive and bespoke for our customers	Confidently market our full range of services that includes specialist, analytical and consulting activity aligned to the needs of our customers.	Further integrate our counter fraud and fraud investigation service into our core offer to customers.
		Develop our heads of internal audit and other leaders to interact more confidently with customers about our offer and to lead and deliver an integrated, comprehensive and coherent service.	
We are thought leaders in internal audit and counter fraud	Become recognised as leaders in the profession through awards, expand external speaking engagements to raise our profile and influence, and engage with the internal audit and counter fraud professions externally to help shape their future.	Continue to engage with relevant professional bodies, seeking opportunities to promote the GIAA, to learn and to influence.	

Our vision for 2026 is...	Strategy 2023-2026 Our strategy to achieve our vision is to...	Plan 2023-2024 Our priorities for this year are to...	
INSPIRED BY INNOVATION	We develop and adopt the latest technologies across all our work	Develop technologies to automate processes, improve management information, analyse root causes, and generate insights to enable us to take effective and timely decisions and improve efficiency.	Further embed our systems (TeamMate+, Tempus Resource and Insights Engine) through training and by reviewing compliance, to improve our effectiveness and efficiency; continuously improve our systems in response to feedback. *
	We are all engaged in innovation	Support our people in delivering innovation activities and showcase examples of effective and impactful innovation to stimulate and encourage further ideas to improve our quality and efficiency.	Enhance and extend our use of data analytics, robotic process automation, and self-service applications, and lay the foundation for exploiting machine learning to improve productivity.
	We network, collaborate and partner with purpose	Engage and collaborate with relevant thought leaders to accelerate the deployment of GIAA innovation to improve customer insights, our quality and our people’s job satisfaction.	Research and develop continuous (near real-time) auditing using technology; pilot this approach with a customer to enhance our GIAA service offering.
	We are innovation leaders in our field	Promote our innovation in a way that develops our confidence and the reputation of our organisation.	Promote our innovations to other parts of government by presenting at conferences, contributing to appropriate publications and building networks.
SUSTAINED ON FIRM FOUNDATIONS	We do the basics well all the time	Reflect the importance of everyone getting the basics right and complying with policies, processes and systems in performance objectives, training and reward and recognition.	Ensure the importance of good practice and compliance by all is reflected throughout our policies and processes.
	We are an exemplar of good governance, risk management and internal control	Develop reliable, insightful management information to drive robust decision making; further improve risk management and embed personal ownership and accountability for compliance with internal controls and processes.	<p>Implement a single suite of management information that helps flatten our internal audit delivery curve and provides related information on resources and quality to inform where action needs to be taken. *</p> <p>Implement the new Risk Control Framework for government within the GIAA as a demonstration of good practice and to improve our own risk management and internal controls.</p>
	We have a robust financial position with a business development mindset	Further develop our financial model and fee strategy that, together with a pan-Agency efficiency and continuous improvement programme, enables the organisation to become fully fee-funded by the end of 2024-25.	<p>Deliver our efficiencies programme while also cultivating a culture that prioritises a continuous improvement mindset. *</p> <p>Implement a flexible staffing team in a way that effectively utilises our resources and helps alleviate delivery pressures.</p>
	Our processes and systems are lean, intuitive and secure	Implement simple, streamlined, fit for purpose processes that do the basics really well, are supported with comprehensive guidance and training, and are used by everyone.	<p>Review and re-design (where required) our corporate processes, including looking at options for robotic process automation, to ensure they are user-friendly and efficient. *</p> <p>Further develop our understanding and approach to information, data and cyber security.</p>
	Our offices are modern, smart and green, reflecting the value we place on our people	Align our national office footprint with the wider hub strategy led by the Government Property Agency (GPA) and invest in our technology and office spaces to provide a welcoming and effective working environment; also develop and implement an Environmental, Social and Governance (ESG) framework that meets government’s sustainability goals.	Scope opportunities for using GPA hubs; smarten existing offices where practical.

MANAGING OUR PERFORMANCE

We monitor our progress in delivering our plan priorities and our strategy through our Executive Committee, with regular reports to the GIAA Board. The aim of our strategy is continually to improve our overall performance as an Agency, which we monitor and manage through a suite of performance measures using the balanced scorecard approach. There is of course a time-lag between implementing our strategy and our performance improving, but we keep close watch on the relationship between the two, adjusting our actions as necessary. Some examples of how we measure our performance are set out below. Information is also published in our annual report and accounts.



Our customers

We monitor the **delivery of our internal audit and counter fraud work** against plans agreed with our customers. We are taking steps to distribute our internal audit work more evenly across the financial year, and for 2023-2024 are moving from a standard annual delivery target for the Agency to tailored quarterly delivery targets. Our aim is to deliver a greater proportion of work earlier in the year, enabling our customers to act sooner and relieving the delivery pressure for our people at the end of the year.

We seek the **views of our customers** on our performance in two ways: through the annual functional quality survey led by the Cabinet Office, and through our own customer impact framework of semi-structured interviews and customer satisfaction questionnaires. Our aim is to see continued improvement in how our work and impact is regarded.



Our people

The GIAA participates in the annual Civil Service people survey. In 2022, our overall **employee engagement** index was 63%, down 1 point from the previous year as was the Civil Service overall. We continue to act on the basis of the survey results to ensure our people feel engaged and empowered. Our aim is to see a year-on-year improvement in the overall engagement index.



Our processes

We are continually improving our methods, processes and systems, and with the help of technology, so that we can improve our productivity and efficiency. We monitor a range of measures, with our aim being to **reduce process times**, for example in and between different stages of an audit assignment.



Our finances

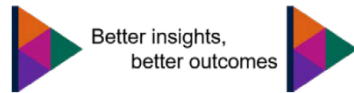
We closely monitor our **financial performance** to ensure our expenditure and fee income remain aligned by the end of the year. Our aim is to end the year having balanced our income and expenditure. We are also implementing an efficiencies programme that will ensure we are fully fee-funded by the end of 2024-25, as our central funding comes to an end.

ANNEX: GIAA 2026 – AT A GLANCE

In 2026 we have enhanced the value we add, the difference we make and the offer to our people, by a persistent focus on the five areas in this vision.

Our mission:
(why we exist)

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



Our offer:
(what we do)



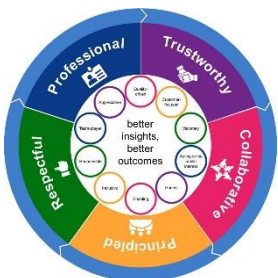
Our contribution:
(what we bring)



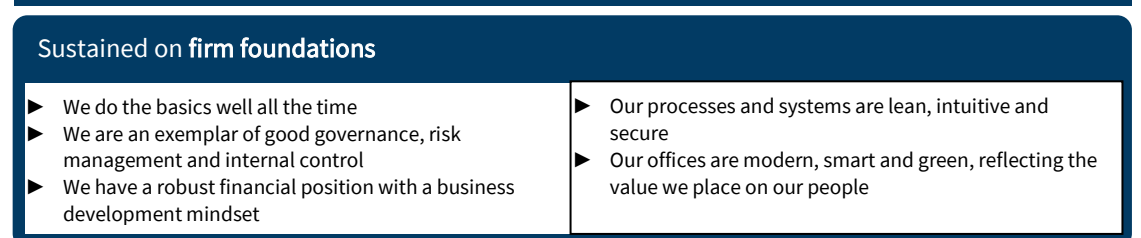
Our strategy:
(our areas of focus)



Our values:



Firm foundations





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