



Government
Internal Audit
Agency

GIAA CORPORATE PLAN 2024 - 2025

May 2024



FOREWORDS



Harriet Aldridge, Chief Executive and Head of the Government Internal Audit Function

At GIAA we support our customers to understand, manage and deliver better services. The insights we provide enable government to operate more efficiently and effectively, improving outcomes for service users and ensuring better use of public funds.

Our Vision 2026 and Strategy 2023-26 sets out how we will maximise the value we add for these customers. This corporate plan identifies our priorities for the next 12 months that will support the delivery of this strategy and the realisation of our vision.

This year HMRC and the Foreign, Commonwealth and Development Office will join our Agency as affiliate members. This is an important milestone for GIAA as we will become the provider of internal audit delivery and support services to all of the UK's central government departments and many of their arm's length bodies.

We are now one of the largest internal audit agencies in Europe. Our award-winning counter fraud and investigation services sit alongside our internal audit colleagues and our specialist internal audit services for digital, data and technology, programme and project management, commercial activity and grants. We also continue to provide assurance for the management and payment of European Commission grants until their conclusion in 2024-25.

Our people are the vital element in the delivery of all these services. It is their skills, expertise and experience that adds so much value to our work. We value our people, and our corporate plan sets out how GIAA will become the best place 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.

Our unique position, operating by government for government means we are able to gain unprecedented levels of insight from all our activity. A priority of our plan is to ensure we continue to provide the highest quality outcomes for our customers while building continuous improvement into all our activity.

Finally, in 2024-25 GIAA will become a fully fee-funded organisation. The preparations for this transition are included in this plan and will ensure our long-term financial sustainability.

Therefore, for the next 12 months our focus will be on these 3 priority areas:

1. developing a workforce strategy to attract, recruit, train and retain our people at all levels and in the best locations to ensure we have the capacity and capability we need today and, in the future,
2. continuously improving the quality and impact of our audit, counter fraud and investigation work in a way that drives efficiency and more insight from everything that we do, and
3. implementing our programme of transformation for operational delivery that will ensure long-term financial sustainability.

These are the 3 levers that will lift our plan off the page and so that we can realise our vision and ensure we continue to deliver our mission of Better Insights, Better Outcomes.

**Isobel Everett MBE, GIAA Board Chair**

I am delighted to provide a foreword for this year's corporate plan, coming as it does at such an exciting period of growth and change for the Agency.

With the final two government department internal audit teams joining GIAA, we are now in a unique position where we have unprecedented levels of access and insight across government. Our corporate plan identifies how we will use this position to increase the impact of our work and support all our customers to deliver their services efficiently and effectively.

Our cross-government reports and briefings are built on insights gained from thematic audits across government. This insight helps our customers to benchmark their performance against others and spreads learning and best practice rather than just retaining knowledge in individual customer silos. This year, we will expand levels of insight and increase the impact of this important work for all our customers.

GIAA is recognised as a leading innovator in the use of artificial intelligence and data analytics in the delivery of internal audit. Over the next 12 months we will continue to develop and explore opportunities for even greater innovation that will drive efficient ways of working for ourselves and better outcomes for our customers. This includes embedding our bespoke and home-grown artificial intelligence tools to further increase our productivity.

We have put careful and measured plans in place to support the Agency's transition to fully fee-funded status. This transition has been anticipated and planned over a period of years. The priorities set out in this year's corporate plan will ensure financial sustainability so that we can continue to operate effectively and efficiently.

I have now enjoyed 3 years serving as Chair of our Agency Board. During this time, I have been extremely impressed by the level of commitment from all our people, their drive to provide excellent customer service, their appetite for greater innovation and their ability to adapt during periods of change. I know this does not happen by chance and for 2024-25 we continue to support and develop our people, helping them to reach their full potential and provide opportunities to gain greater experience with many different customers.

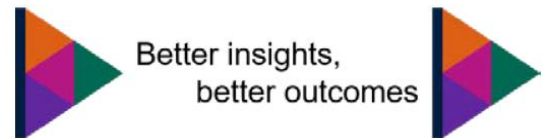
GIAA's achievements so far have been truly inspiring. This year promises to be even more stimulating, and I am looking forward to working with Harriet and leading the Board in the delivery of this corporate plan and supporting our continued success as a customer-focused organisation.

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 provide internal audit services and support for the UK government. Our customers include all ministerial departments and many non-ministerial departments, agencies and public bodies. We also have an award-winning counter fraud and investigation service which operates across the same customer base. The Agency leads the government internal audit function and profession on behalf of HMT. Further details on our services can be found on [gov.uk/government/publications/our-services](https://www.gov.uk/government/publications/our-services)

OUR MISSION

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



OUR VISION

Last year we published our Vision 2026, which was an evolution of our Vision to 2023. This built on our strengths and responded to the opportunities we identified as priorities for the coming years. Alongside the Vision we also published our three-year strategy and the areas of focus for our first year of implementation. Further details on our Vision 2026 can be found on [gov.uk/giaa/vision](https://www.gov.uk/giaa/vision)

Our vision is that 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, so that we are...

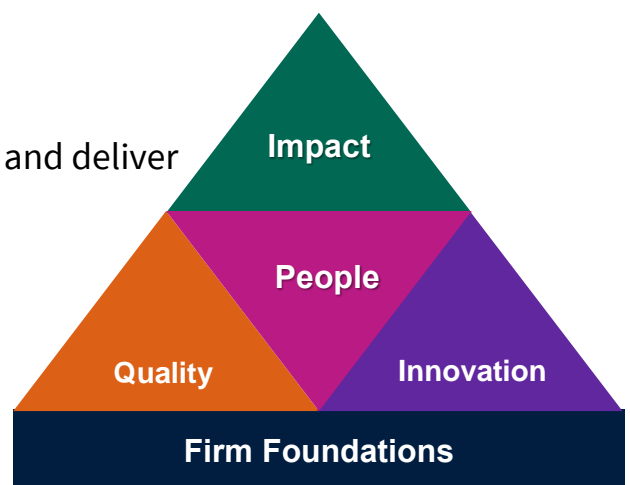
 Elevating our **impact** across government

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

 Excelling in **quality** and professionalism

 Inspired by **innovation**

 Sustained on **firm foundations**



SUMMARY OF PERFORMANCE IN 2023-24

Our three-year strategy sets out our plan for achieving our Vision for 2026. Our corporate plan, published annually, then explains our priority actions for that year. In 2023-24, we chose a series of priorities that would particularly help us increase our impact, even out our audit delivery, achieve efficiencies and advance our culture. Key achievements in relation to those priorities are outlined below against each strand of our Vision.

Elevating our impact across government

- Onboarded the internal audit team from the **Ministry of Defence** and agreed the professional joining of the audit teams from the Foreign, Commonwealth and Development Office and His Majesty's Revenue and Customs.
- Evolved our audit methodology to incorporate the **Risk Control Framework** for government and its use within our audit work and opinions.
- Undertook six thematic, **cross-government insight reviews** supported by a series of panel discussions to consider the evidence-based findings on these topics.

Empowering our people to thrive, develop and deliver

- Launched and embedded a new '**coach and focus**' approach to performance and talent management.
- Received the 'Bronze' award in Mind's **wellbeing index** for supporting and enabling good mental health at work.
- Continued to implement changes to our **pay strategy**, which contributed to a 15-percentage point increase in satisfaction with 'pay and benefits' in the 2023 civil service people survey.

Excelling in quality and professionalism

- Launched our **Quality Assurance Framework** that sets out how we provide consistent and reliable assurance of our audit work.
- Moved forward with our preparations for the **External Quality Assessment** (EQA) in 2025 with an internal assessment of conformance with existing standards, proposed new standards and the implementation of actions from the previous review.
- Began piloting a **new engagement report** template with the aim of improving the presentation of information and conveying our findings in a shorter, more effective way.

Inspired by innovation

- Developed two further **artificial intelligence enabled engines** to enhance efficiency, improve quality and promote digital transformation: the Risk Engine to help staff articulate risk; and the Writing Engine to reduce the manual effort in report writing.
- Piloted a new approach to **resource management** that enables us to more quickly allocate available resource to meet customer demand.
- Won several business innovation awards for the successful implementation of the **Insights Engine**, a natural language processing tool which speed reads hundreds of documents by summarising, collating and analysing content.

Sustained on firm foundations




- Improved our suite of **management information** to provide a clearer picture of how we are operating and support more robust decision-making.
- Strengthened our **information and data security controls** with the appointment and training of information asset owners and the embedding of data protection impact assessments.
- Established our **efficiencies programme** identifying opportunities to operate more efficiently and at a lower cost.

OUR PLAN FOR 2024-25




In the second year of our three-year Vision, we will prioritise the following activities. In formulating these priorities, we have reflected on the three areas that are fundamental to our success:

- ensuring that our people are motivated and engaged, having the confidence, capacity and capability to deliver for our customers.
- continuously improving the quality and impact of our work, and
- balancing our long-term financial position





Our PEOPLE

In 2024-25, our focus will be on...	This will progress us towards our vision of...
<p>Developing a workforce strategy to attract, recruit, train and retain our PEOPLE at all levels and in the best locations to ensure we have the capacity and capability we need today and in the future.</p> <p>We will deliver...</p> <ul style="list-style-type: none"> ▪ A workforce strategy and operational plan that aligns with our future vision of providing internal audit and counter fraud & investigation services to government. ▪ A programme of training focused on leadership and management, as well as supporting our people to further develop their professional relationships with customers and market the full range of integrated GIAA services. ▪ Improvement in the career pathways available within the Agency and opportunities for our people to develop skills and expertise across customer portfolios. ▪ A response to the Mind Workplace Wellbeing survey that further encourages positive behaviours and culture across our workforce. ▪ A consolidation of our estate footprint alongside the removal of barriers that disincentivise our people from collaborating with each other and with customers, within office locations. 	<ul style="list-style-type: none">  Excelling in QUALITY and professionalism  Empowering PEOPLE to thrive, develop and deliver  Sustained on FIRM FOUNDATIONS

Our QUALITY

In 2024-25, our focus will be on...	This will progress us towards our vision of...
<p>Continuously improving the QUALITY and impact of our audit, counter fraud and investigation work in a way that drives efficiency and more insight from everything that we do.</p> <p>We will deliver...</p> <ul style="list-style-type: none"> ▪ Cross-government insight, benchmarking and reference to best practice throughout our audit, counter fraud and investigation work. ▪ Completion of membership of the Agency by all government departments, and the continued onboarding of other target arm’s length bodies. ▪ In collaboration with the Government Risk Profession, further implementation of the Risk Control Framework across government to strengthen the management of risks and second line assurance. ▪ Launching and embedding simplified reporting products that take less time to produce and communicate outcomes in a more impactful way. ▪ Implementation of an action plan from our Internal Quality Assessment to ensure the Agency continues to maintain its ‘generally conforms’ rating in its External Quality Assessment in 2025-26. ▪ A clearer articulation of a future audit delivery model for government through a vision and strategy for the whole of the government internal audit function. 	<ul style="list-style-type: none">  Elevating our IMPACT across government.  Excelling in QUALITY and professionalism  Inspired by INNOVATION

Our FINANCIAL POSITION

In 2024-25, our focus will be on...	This will progress us towards our vision of...
<p>Implementing our programme of transformation for operational delivery that will ensure we balance our long-term FINANCIAL POSITION.</p> <p>We will deliver...</p> <ul style="list-style-type: none"> ▪ An optimum organisational design model that drives efficiencies, productivity and quality, including a revised senior structure and greater line management spans of control. ▪ More flexible deployment of our resources, informed by a resource management capability that allows us to meet customer demand and smooth the delivery of our audit work more throughout the reporting year. ▪ The second year of our efficiencies programme leading to a reduction in our costs, increased productivity, more streamlined processes, and further income generation. ▪ Embedding of our artificial intelligence tools (the Writing, Risk and Insights Engines) that offer a return on that investment through increasing our productivity as well as the quality and value for money of our output. 	<ul style="list-style-type: none">  Excelling in QUALITY and professionalism  Empowering PEOPLE to thrive, develop and deliver  Inspired by INNOVATION  Sustained on FIRM FOUNDATIONS

OUR BUDGET

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

We are primarily funded through the fees we charge our customers for internal audit, counter fraud and investigation and assurance services. In the past, we have also received funding from HM Treasury for continuing development costs, costs relating to the onboarding of new customers, and internal audit policy work undertaken on HM Treasury's behalf.

The primary changes between 2023-24 and 2024-25 relate to:

- The reduction of HM Treasury supply funding as we move to a fully fee funded position. The funding in 2024-25 relates to the remaining funding provided through the Spending Review for the One GIA programme.
- The increase in income from customer fees (£1.9m) is as a result of new income and fee inflation.
- Staff costs have increased due to pay award assumptions.

	2024-25 (£m) BUDGET	2023-24 (£m) ACTUAL**
Funding sources		
Customer fees	(47.0)	(45.2)
HMT supply funding	(2.1)	(6.1)
Total	(49.1)	(51.3)
Expenditure		
Staff costs	37.7	37.1
Other administrative costs	11.4	13.0
Total	49.1	50.1

** Subject to audit

MANAGING OUR PERFORMANCE

We monitor progress with our strategy using a suite of key performance indicators that are regularly reported to and considered by our Executive Committee. For 2024-25, these measures are focused around our three corporate plan priorities. Some of the measures we use, related targets and our performance in 2023-24 is included in the table below.

Priority	Measure	Target 2024-25	2023-24
Our PEOPLE	Employee engagement index, as measured through the Civil Service people survey ¹	We continually seek to maintain and improve levels of engagement across our workforce	62%
	Average working days lost to sickness per member of staff	A maximum of 6.0 days per member of staff	7.49 days
	Level of staff attrition in the financial year ²	Achieve a year-on-year reduction in controllable staff attrition	14.34%
Our QUALITY	Results of semi-structured interviews with customers ³	Average score of 8 or above out of 10	7.94
	Results of customer satisfaction questionnaires (CSQs) ⁴	80% of respondents award an average score of 8 or more out of 10	79.7%
Our FINANCIAL POSITION	Total spend on third-party contractors	Achieve a year-on-year reduction in our use of third-party contractors	£6.8m
	Expenditure and forecast against budget	Year-end position to be within 1% of mid-year forecast	2.3%

Notes:

1. The Civil Service people survey is held between October and November each year.
2. The level of staff attrition is calculated by dividing the number of people who have left the GIAA during the financial year by the average number of people employed in the equivalent period.
3. Semi-structured interviews are held periodically with senior customer stakeholders. They follow a semi-structured format that captures their experiences of the GIAA's service and identify areas where that service could be improved.
4. The CSQ is a short online questionnaire that asks the customer to rate how satisfied they were with our delivery of the engagement (on a scale from 0 = poor to 10 = excellent) under five performance categories: planning, engagement procedures, reporting, outcomes and recommendations, and professionalism.

RISK ASSESSMENT

Our risk management framework ensures that the principal risks to the delivery of our strategy are identified, evaluated and monitored. In determining our priorities for this year's Corporate Plan, we have considered our current risks, their trend, and the likelihood of our existing mitigating actions failing to be sufficient to address those risks over the medium-term.

We have identified the following risks as those which could threaten our ability to deliver on our strategic priorities. The Board is responsible for reviewing how we are responding to these risks and how this is integrated with our overall strategic delivery.

- Our ability to engage our people in our transformation programme such that our new streamlined ways of working are adopted.
- Our ability to attract and retain the right people with the right skills.
- Our ability to consistently improve the quality of our work and outcomes.
- Our ability to manage our financial position.
- Our ability to manage the security of the information we hold in compliance with data protection legislation.

Further details on the operation of our risk management framework can be found in our Annual Report and Accounts.



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