



Government  
Internal Audit  
Function

# Government Internal Audit Function Strategy 2025 – 2028



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# Foreword



I am delighted to introduce the Government Internal Audit Function's Strategy for 2025 – 2028.

As a well-established function where all internal auditors adhere to common

standards that are independently verified, this inaugural strategy marks a significant milestone. It outlines a roadmap for the internal audit function to provide exceptional internal audit services to the UK government.

Internal audit has an unrivalled position. Our function is uniquely placed to see into every government organisation and, drawing on our professional expertise, to provide insight to leaders that help them deliver government policy and services to citizens more effectively.

This strategy sets the agenda for our function for the next three years. It spans the work of committed, professional and hardworking auditors - be they in central government departments, arm's length bodies or the wider UK government – and is part of our commitment to continuing to develop our capability, raise standards and drive improvement in everything we do.

There has never been a more important time for this shared ambition. I hope this strategy will help our function rise to the challenge and ensure internal audit continues to realise its full potential.

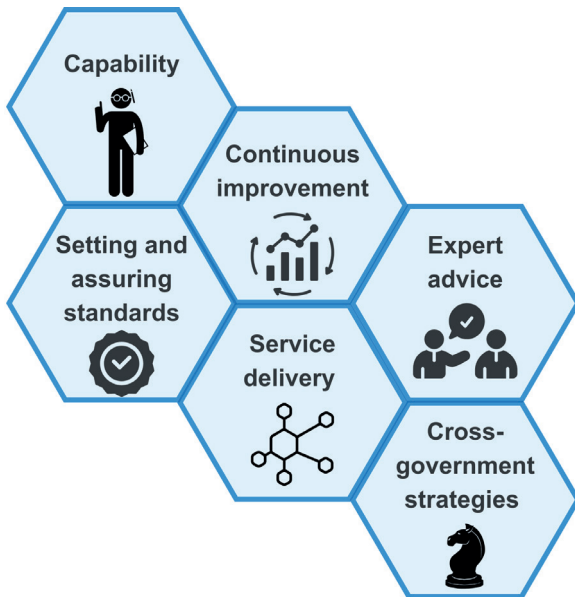
**Harriet Aldridge**

**Head of Government Internal Audit**



# Internal audit in government

Our function is committed to delivering a high-quality and cost-effective internal audit service that leads to better outcomes for the UK government. We have set the following six strategic priorities, aimed at supporting internal audit teams across government to achieve that vision.



The six strategic priorities for our function:

1. **Developing our capability** by investing in the professional expertise of our people to ensure the effective delivery of internal audit services into the future.
2. **Driving continuous improvement** through leveraging investment in the development and adoption of AI tools and greater insight sharing.
3. **Giving expert advice** that informs governance, control and policy design and delivery.
4. **Setting and assuring standards** in a way that drives up quality and consistency.
5. **Developing service delivery** through multiple teams, working collaboratively across the function.
6. **Setting cross-government strategies** that apply a common approach to complex or cross-cutting areas of government.



## Developing our capability

Our vision is to have developed a highly capable, professional network of internal auditors that is equipped to deliver against the changing demands of government. Our function will have a diverse set of skills, including specialist capabilities, that are aligned to what leaders in government need and enable us to deliver high quality, cost-effective services.

We will achieve this by:

- coordinating audit training across the function to deepen and enhance the auditor skill set
- supporting the development of the function's workforce through a coherent and consistent recruitment and retention policy, including clear leadership pathways, refreshed qualification routes and talent management across organisational boundaries

- facilitating a plan for the development of specialist capabilities that is integrated with other government functions and professions

## Driving continuous improvement

The function strives to enhance internal audit capabilities across government, driving continuous improvement through the integration of advanced AI tools. The function facilitates the sharing of tools and skills across government internal audit providers to ensure internal audit is delivered consistently and offers the best value for money.

We will achieve this by:

- enabling auditors to have access to excellent, modern digital tools and support the further development and adoption of AI tools





- enhancing cross-government insights with greater involvement from across all government organisations
- supporting heads of internal audit and Audit & Risk Assurance Committee (ARAC) members across the function to increase consistency and quality
- driving the adoption of the Risk Control Framework to enhance the framework for assurance provision in government

We will achieve this by:

- providing technical and professional advice, through the Government Internal Audit Agency's (GIAA) Audit Profession and Practice team, to internal audit teams across the function
- establishing a new specialist and expert advice service providing guidance on complex areas and contentious matters such as new audit areas or finely balanced opinions

## Giving expert advice

The function will build on the insights and expertise auditors provide to help inform governance, control, policy design and delivery. We will work strategically as a function to support the needs of customers and audit teams will continue to be supported by expert advice, including with regard to changes in standards and auditing techniques.



## Setting and assuring standards

Our ambition is to consistently deliver excellence through common professional and quality standards resulting in increasing effectiveness and impact.

Common standards for government that align with global standards increases interoperability and delivers consistency: assuring these standards ensures quality and effectiveness of internal audit.

We will achieve this by:

- revising the functional standard, its assessment framework, policies and guidance to embed greater consistency, reduce complexity and in particular to reflect the new Global Internal Audit Standards
- improving accessibility to all publications and events for all government internal audit teams

- GIAA's Audit Profession and Practice team providing guidance, tools and templates for auditors and ARAC members and by continuing to represent the UK government on standard setting bodies

## Developing service delivery

Our vision is to develop internal audit services by working collaboratively across organisations, in partnership with other government functions and through increasing digitisation and the use of AI tools. Combined, these will deliver excellence as audit strives to work across organisational boundaries to assure government missions and deliver insights.

We will achieve this by:

- investing in trialling new audit techniques and tools



- developing common approaches for emerging areas like government missions, shared services and cross-departmental working
- enabling best practice techniques from teams across the function to be shared and employed widely

## Setting cross-government strategies

Our target is to set and implement cross-government strategies that eliminate boundaries and isolated working and enhance collaboration, coordination and consistent audit delivery for mission-driven government. Strategies that enhance efficiency through unifying approaches to auditing complex areas and coordinate audits across government will benefit audit teams and their customers.

We will achieve this by:

- establishing special interest groups for complex areas, such as financial services in government
- coordinating approaches to procuring external services when necessary
- fostering greater collaboration with other functions



# The internal audit function

The internal audit function is one of 14 functions that manage corporate responsibilities such as human resources, commercial, or finance across government.

Functions form a framework for collaboration within organisations and across organisational boundaries, to support efficient and effective delivery of policy, outcomes and services.

The internal audit function is led and administered by GIAA, which also delivers internal audit services and support across many parts of government.

The internal audit function is made up of approximately 800 civil servants, including:

**465** people who are directly employed by GIAA

**120** people employed by HM Revenue and Customs and the Foreign, Commonwealth and Development Office whose internal audit teams operate as affiliate members of GIAA

**150** internal audit professionals in embedded teams in arm's length and other government bodies

**65** internal auditors in the devolved governments of Northern Ireland, Scotland and Wales

Additional generalist and specialist work is undertaken by private sector firms through outsource arrangements to mitigate capacity and capability gaps in the government teams.

