



Government  
Internal Audit  
Agency

Better insights, better outcomes

# Corporate Plan 2025-26

May 2025



# Foreword



GIAA's corporate plan for 2025-26 reflects our commitment to ensuring our services deliver greater insight for our clients, assisting them to provide better value for public money – this principle guides everything we do.

We recognise the unique responsibility we hold. Our collective knowledge, insight and expertise enables us to deliver services for clients across government, supporting them to achieve their objectives while maintaining good standards of risk management, governance and assurance.

To meet our commitment for our clients, we have three primary objectives that will drive our work over the next twelve months:

Firstly, we will maintain our focus on the quality of all our services and products. By consistently applying our methodology across all our work we will achieve a positive outcome in our External Quality Assessment. We will also continue to enhance our service offer to deliver better insights, better outcomes by undertaking some initial cross-boundary assurance work and by piloting a proportionate approach for providing assurance for arm's length bodies.

Secondly, we will continue to develop our people both now and into the future. Our refreshed learning and development offer will build capability and support our people to become high-performing professionals. By implementing revised role descriptors we will clarify expectations at each grade and establish clearer career pathways, both within the Agency and for the internal audit profession across government. We also recognise the benefits of bringing people together and this year we will continue to consolidate our estate to support greater client and team engagement, creating vibrant workplace communities where our people can truly thrive.

Finally, we will maintain our ongoing financial sustainability. We will develop a robust medium-term financial strategy that aligns with our organisational priorities. We will drive productivity improvements through consistent year-round delivery of our services, maximising efficient working practices through effective resource management.

Beyond our Agency, we will strengthen our leadership of the government's internal audit function and profession, reinforcing our position at the heart of public sector assurance.

None of this would be possible without our people. We value their expertise, skills and experience – they are the foundation upon which all our success is built.

This is an important year for our Agency. We look forward to delivering our commitments in the year ahead, ensuring that GIAA continues to play its vital role in supporting the best use of public money across government.

**Harriet Aldridge, Chief Executive of the Government Internal Audit Agency and Head of the Government Internal Audit Function**  
**Isobel Everett MBE, GIAA Board Chair**

# Who we are? Our mission and our vision

## Who we are

The Government Internal Audit Agency (GIAA) is an executive agency of His Majesty's Treasury (HMT). We provide internal audit services and support for the UK government. Our clients include all ministerial departments and many non-ministerial departments, agencies and public bodies. Our award-winning counter fraud and investigation service serves the same client base.

GIAA also leads the government internal audit function and profession on behalf of HMT. Further details of our services can be found on [gov.uk/government/publications/our-services](https://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

Our 'Vision 2026' builds on our strengths and responded to the opportunities we identified as our priorities for the coming years. Alongside this Vision we also published our three-year strategy and the areas of focus for our first year of implementation.

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**

Further details of our Vision 2026 can be found at [gov.uk/giaa/vision](https://gov.uk/giaa/vision).



# Performance in 2024-25

Our 2024-25 corporate plan set our focus for the year and was structured across three areas. Here we outline our key achievements from 2024-25 against each of these areas.

## **Our PEOPLE: 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**

- We developed a ten-year strategic workforce programme which provides us with a strategy for change.
- We undertook research on best practice which has informed our plans for development programmes for line managers and senior leaders, which will be delivered in 2025-26.
- We developed a career pathways framework to meet the needs of our workforce by providing the opportunities to develop skills and expertise across our client portfolios.
- We achieved the higher 'Silver' award from Mind following the successful implementation of our action plan. We promoted good mental health and wellbeing at work and delivered mental health awareness sessions to over 400 colleagues.
- We implemented an estates strategy to establish a strategic end-state of 'office hubs' alongside our client locations. We introduced 'moments that matter' to focus on and increase the benefits from in-person collaboration.

## **Our QUALITY: continuously improving the quality and impact of our audit, counter fraud investigation work in a way that drives efficiency and more insight from everything that we do**

- We refreshed, revised and increased the number of our cross-government insight products.
- We introduced an affiliate arrangement to bring internal auditors across government together through closer working, building stronger professional relationships, thereby enhancing the service and insight for our respective clients.
- We continued to promote adoption of the Risk Control Framework by incorporating it into audit planning and reporting, recognising its importance to deliver consistency in judgements and the need for a framework to be compliant with audit standards.
- We completed a Readiness Review as part of our preparations for the External Quality Assessment that will take place in Autumn 2025.
- We published the internal audit function strategy which sets out how, over the next three years, the internal audit function will develop to meet the requires of government, through the delivery of high-quality, cost-effective services.

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**Our FINANCIAL POSITION: implementing our programme of transformation for operational delivery that will ensure we balance our long-term financial position**

- We revised our senior leadership structure to support the evolution of our Agency.
- We introduced our bespoke resource management system to identify and allocate resource
- We reviewed the end-to-end process for audit delivery to identify efficiencies and implemented a new audit planning tool that improves management information including a real-time operational workforce plan.
- We increased the use of our artificial intelligence tools which assist with the delivery of internal audit.

# Our plan for 2025-26

Over the next 12 months, we are focused on achieving three primary objectives:

- Delivering greater impact to clients through high quality products and services
- Developing our people to be confident professionals - now and into the future
- Ensuring our ongoing financial sustainability

We will achieve this through the following key activities:

Our QUALITY	Our PEOPLE	Our FINANCES
<ul style="list-style-type: none"><li>• Consistently apply our methodology and provide high-quality services to our clients, reflected in a good outcome in the External Quality Assessment</li><li>• Pilot cross boundary assurance and a revised assurance model for arm's length bodies, to evolve our service offer to deliver better insights</li><li>• Strengthen our leadership of the government's internal audit function and implement in GIAA the refreshed functional strategy</li></ul>	<ul style="list-style-type: none"><li>• Create accessible routes to learning and development that invest in effective line management, build capability and support career pathways</li><li>• Introduce revised role descriptors that clarify expectations and responsibilities that are aligned to our purpose and impact</li><li>• A continued consolidation of our estate, with a focus on client and team engagement, to lay the foundations for vibrant communities that support our people to thrive</li></ul>	<ul style="list-style-type: none"><li>• Develop a robust medium-term financial strategy that aligns with the priorities for our organisational strategy beyond 2026 and wider government reform</li><li>• Drive productivity by continuously improving the consistency and delivery of our services, with a focus on resource management and system usage</li><li>• Implement and continue to evolve our operating model, to improve our quality and productivity</li></ul>

## Our budget

This budget outlines the business-as-usual activity for the Agency, as well as programme work that helps us to deliver on our strategic objectives.

We are primarily funded through the fees we charge to our clients 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 clients, and internal audit policy work undertaken on behalf of HM Treasury's behalf.

The primary changes between the 2024-25 and 2025-26 financial years, relate to:

- A reduction in income as the majority of our assurance work for the management and payment of European Commission grants came to an end in 2024-25
- Further reduced expenditure on contractor resource to support the delivery of internal audit plans

	2025-26 BUDGET (£m)	2024-25 ACTUAL** (£m)
<b>Funding sources</b>		
Client fees	43.0	46.7
HMT supply funding	2.8	2.1
<b>TOTAL INCOME</b>	<b>45.8</b>	<b>48.8</b>
<b>Expenditure</b>		
Staff costs	36.9	36.8
Other administrative costs	8.9	10.7
<b>TOTAL EXPENDITURE</b>	<b>45.8</b>	<b>47.5</b>

\*\* 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 and Board. These measures are focused around our three primary objectives.

We are currently reforming our suite of key performance indicators to align with the development of our new strategy 2025-2029. We will report on our performance against these key performance indicators in our Annual Report and Accounts.

## Risks and opportunities

Our risk management framework ensures that the principal risks to the delivery of our strategy are identified, evaluated and monitored.

In the 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:

- Failure to embed new ways of working aimed at improving productivity and efficiency
- Failure to deliver consistent and reliable services that clients recognise as impactful and that they value
- Failure to secure our long-term financial position such that we remain a going concern and can keep operating
- Failure to improve the capability of our people to meet clients' expectations and requirements
- Failure to securely manage the sensitive and personal data we hold in line with DPA and GDPR requirements

These risks reflect the areas we recognise as being essential to our ability to deliver on our purpose, our priorities and our client's needs. Satisfactory management of these risks will help us to mitigate the overriding risk to our reputation as a trusted and valued provider to government.

The Board is responsible for reviewing how we are responding to these risks and how this is integrated with our overall strategic delivery. Further details on the operation of our risk management framework can be found in our Annual Report and Accounts.





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