



Government
Internal Audit
Agency

Strategy

2025 - 2029

Better insights, better outcomes





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Foreword

After a decade of delivering internal audit and counter fraud and investigation services across government, this strategy marks an important milestone for our Agency.

It has been developed within the wider context of our government's Plan for Change and its mission-led approach to delivering public services; and sets out how we will evolve our services to support and meet the needs of all our government clients.

GIAA plays a vital role providing assurance to senior government leaders that they are managing, mitigating and controlling risks that would otherwise impact on the services they deliver. Providing that assurance then helps clients direct more public expenditure into services that directly improve the lives of people across the UK.

To maximise our impact, this strategy focuses on three ambitions: being confident that our products are of a consistently high quality; developing high-performing people who bring expertise and professionalism to every client engagement; and our Agency remaining agile, productive and financially sustainable.



In addition, we continue with our commitment to develop AI technology to enhance and improve our products. Our work leading this emerging technology in the field of internal audit is woven throughout everything we do.

GIAA's own mission is 'better insights, better outcomes'. As we enter our second decade, we remain staunch in our commitment to achieving this mission. We will draw on our unique position working across government to maximise the impact of our work for our clients, anticipate their evolving needs, and meet our own ambitions so that we are even more able to support government to deliver more efficient and productive public services for all.

Harriet Aldridge, Chief Executive
Isobel Everett MBE, Board Chair

Context

In December 2024, the Prime Minister set out the government's Plan for Change – a set of ambitious milestones to be achieved by the end of this parliament. The Plan for Change follows a commitment to deliver a decade of national renewal through five missions: kickstarting economic growth; an NHS fit for the future; safer streets; breaking down barriers to opportunity; and making Britain a clean energy superpower – all built on the foundations of a stable economy, secure borders and national security.

Our strategy has been set within this context and will guide the work of our Agency in supporting the government to achieve this ambition.

We also recognise the continuing pressure on public services. Over the next four years we have aligned our strategic approach alongside the need for the British state to deliver and serve working people by becoming more tech-driven, productive, agile and mission focused.

We want to take an ambitious approach to meeting this challenge.



Firstly, we will ensure our work is always focused on helping government deliver more efficient and productive public services. Whether that is designing more effective ways to control and manage risk or providing insight on how a process could be better automated. Our recommendations will enable senior leaders to take effective risk management decisions and channel more of their resources into services that make a real difference to people's lives.

We then have a role in ensuring the civil service meets its pledge to deliver a 15% reduction in administrative costs by 2030. Central to this is our commitment to innovate and further transform our ways of working over the next four years, enabling us to provide high quality assurance at a lower cost in real terms. This strategy will direct that ambition, ensuring all our people, working together, bring about the further change that is needed.



‘Better insights, better outcomes’

The GIAA provides 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 role is to support clients with implementing fundamental levels of assurance, helping them understand the level of risk they are exposed to that could impact on the delivery of their strategic objectives, and manage and control those risks in an effective and proportionate way.

We do this under the banner of our enduring mission of delivering ‘**better insights, better outcomes**’, which is about our Agency operating in a way that means our impact is greater than sum of our constituent parts.

This comes from bringing our uniquely wide view across government to both individual client engagements as well as an increasing variety of thematic work on topical areas of interest. This insight also informs our core work of giving assurance and advice over the design and operation of policies and processes, whether that be in key areas such as financial systems, or in more bespoke, specialist subjects.

And, because we can draw on a greater body of knowledge, experience and expertise than any other central government internal audit operation, we can deliver this insight more efficiently and to a higher quality than would otherwise be the case.

Ultimately, the insight and assurance we offer is designed to give confidence to Accounting Officers and other senior leaders within government over the ability of their organisation to mitigate risks effectively. With more robust policies and processes in place greater risks can be taken and more achieved from every public pound spent. This helps drive more efficient and effective public services and improvements for working people – better insights, better outcomes.

Over the next four years, our focus on our three strategic priorities will enable us to go further and faster towards ensuring ‘better insights, better outcomes’ underpins everything that we do and that our clients consistently feel and experience the benefit within their own operating context.



Confident in our consistent **QUALITY**

The quality of our products and services drives all that we do and provides our clients with confidence in the value we add. High quality work also elicits more timely and effective action, enabling clients to operate better governance, manage risks through internal controls and ultimately deliver better outcomes for citizens.

To achieve this:

- We will consistently apply our audit methodology, evidencing our conclusions and making recommendations to clients that support them to manage their risks in a proportionate and agile way. We will also apply the Global Internal Audit Standards in the public sector with simpler policies and guidance and through effective supervision arrangements that ensure our quality standards are consistently met.
- We will provide our clients with tailored insight from our work across government, including benchmarking information and examples of best practice. We will ensure cross-government insight is incorporated into all our reviews as well as continuing to produce specific insight reports on topical areas of interest.
- We will expand our specialist internal audit capability in a way that is commercially viable and offers clients better value for money. This will include bringing in subject matter experts from other functions who will work alongside qualified auditors providing specialist input and ensuring engagements deliver impactful recommendations.
- We will fully utilise the risk control framework for government in the planning and reporting of our work to ensure it is focused on the right areas and that our judgements are consistent. This will include collaborating with other assurance providers to ensure appropriate and non-duplicated levels of assurance are applied to areas of highest risk. Our findings will also be reported using AI and through simplified products that highlight key messages in an impactful way.
- We will deliver assurance across departmental boundaries, in alignment with a mission-led government and the delivery of the government's Plan for Change. We will also provide effective assurance over core controls relating to shared services - financial and HR functions that are delivered by a single provider to multiple government departments.

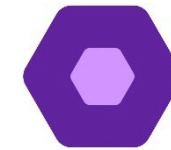


Motivated and high performing PEOPLE

Our success relies on our people being motivated and thriving in their roles. Driven by a strong sense of professionalism, our people identify with and take pride in the purpose and mission of our Agency. They take responsibility for their own and their team's performance and feel valued and respected by their colleagues and clients. We provide for them opportunities to develop their careers and professional experience.

To achieve this:

- We will market our profession as a career choice to a wider demographic, developing the diversity of our workforce and supporting social mobility. We will remove some of the qualification barriers into the profession, encouraging a broader range of functional experts to consider us as a beneficial step in their careers.
- With the wider internal audit community, we will develop training pathways that are simpler and shorter and more aligned to client demand, and ensure we maintain a pipeline of talent into and within our Agency.
- We will expand our capability by utilising alternative recruitment channels, including secondments from other parts of government and the private sector. We will focus on maintaining our competitive offer in the labour market, including for those with specialist skills that are in high demand by utilising our reward frameworks and flexibilities.
- We will develop the leadership capability of our workforce to ensure changes to our ways of working are successfully implemented and people feel supported. Line managers and senior leaders will be empowered to drive performance in their teams using clearly articulated and consistent role expectations.
- Measurement of performance will include compliance with corporate responsibilities such as data and records management, ensuring client information is always kept securely.
- We will base our people in a smaller number of regional hubs. These will be 'greener,' more secure and foster strong wellbeing, engagement and productivity. The location of the hubs will be aligned to the location of our clients and the government's commitment to a more representative civil service by basing more roles outside of London.



Agile, productive and financially SUSTAINABLE

We are an organisation committed to utilising technology, including the adoption of AI tools, to ensure we maximise our levels of productivity and provide our clients with the best value for money. We continually seek ways to evolve how we work so that we can deliver services that provide clients with an appropriate level of assurance for less money in real terms.

To achieve this:

- We will develop our commercial mindset, encouraging our people to innovate and use technology to drive out inefficient working practices and actively respond to the Prime Minister's challenge of reshaping the way the British state delivers and serves working people.
- We will further develop and apply our AI tools to support effective risk control testing, insight sharing and the more efficient production of written reports. We will share these tools with the wider internal audit function and public sector and further mitigate our costs by seeking ways to market them commercially to the private sector.
- We will explore ways to develop our income through services that we can provide to government cost effectively, including repatriating more work currently outsourced to the private sector.
- We will deliver more of our work through a central resource team. This team will deploy resources flexibly to meet client need and undertake more standardised practices to deliver high quality work at a lower unit cost.
- A smaller number of deeper audits will also be delivered on a more timely basis across the audit year, and a more efficient and proportionate approach to assurance for smaller arm's length bodies will be implemented.
- We will reduce our enabling costs through greater automation and ensuring support services are proportionate to the size and complexity of our organisation. We will seek out ways to join-up and share support services with other government bodies to ensure we are maximising opportunities of scale and further lowering the average price of delivering an audit engagement to clients.

Strategy on a page

Our purpose is to deliver internal audit services and support to the UK government by providing assurance to Accounting Officers on their responsibilities for governance, the management and control of risks and discharging their accountability to parliament.

Our mission is for our Agency to become greater than the sum of its parts, where our people provide objective insight that supports government to achieve better outcomes and value for money – ‘better insights, better outcomes.’

Our strategic ambition – where we aim to be at the end of the strategy period:



Confident in our consistent QUALITY

Our quality work elicits timely and effective action leading to better governance, risk management and internal controls.



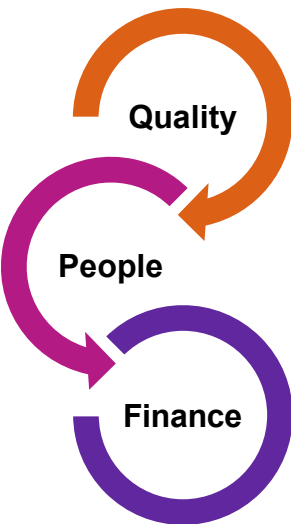
Motivated and high performing PEOPLE

Confident professionals, clear in their purpose, rewarded fairly and with opportunities to develop along their career pathways.



Agile, productive and financially SUSTAINABLE

A business model that is financially sustainable over the medium term and adopts agile and productive ways of working that deliver value to our clients.

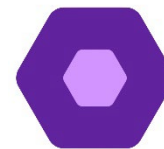




**Confident in our
consistent QUALITY**



**Motivated and high
performing PEOPLE**



**Agile, productive and
financially SUSTAINABLE**



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