



Government  
Internal Audit  
Agency

# Corporate plan

2026 - 2027

Better insights, better outcomes



## Our purpose and mission

The **Government Internal Audit Agency (GIAA)** provides internal audit services for the UK government. We work with all ministerial departments and many non-ministerial departments, agencies, and public bodies. The Agency also provides a range of allied client services including counter fraud, investigations, applied data analytics and advisory work.

Our **purpose** 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.

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

In July 2025, the GIAA set out a refreshed [strategy](#) on how we intend to deliver on our mission over the four-year period to 2029. This was focused around the following three priorities:



### 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.

This corporate plan includes a set of objectives that are aligned to this strategic ambition and will be prioritised for delivery in 2026-27.

## Performance in 2025 - 2026

At the beginning of 2025-26, we set a series of objectives for delivery during the year. Progress was monitored and reported to our Executive Committee on a quarterly basis. The objectives are set out below along with a summary of what we delivered.

### Our QUALITY

- Consistently apply our methodology and provide high-quality services to our clients, reflected in a good outcome in the External Quality Assessment.
- Pilot cross boundary assurance and a revised assurance model for arm's length bodies, to evolve our service offer to deliver better insights.
- Strengthen our leadership of the government's internal audit function and implement in GIAA the refreshed functional strategy.

The Agency maintained a 'Generally Conforms' rating from its External Quality Assessment, reflecting additional quality assurance arrangements put in place following implementation of new Global Internal Audit Standards.

A new proportionate, risk-based assurance approach for arm's length bodies was developed and successfully piloted. We also continued our development of cross-government insights, including multi-departmental audit engagements on issues where responsibility sits across multiple accounting officers.

We have continued to facilitate closer collaboration across the internal audit function, including through the development of a shared knowledge portal.

### Our PEOPLE

- Create accessible routes to learning and development that invest in effective line management, build capability and support career pathways.
- Introduce revised role descriptors that clarify expectations and responsibilities that are aligned to our purpose and impact.
- 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.

We developed and launched a comprehensive people management programme that is supporting the implementation of changed ways of working across our Agency. Internal audit roles have been redesigned and implemented.

We continued to improve and consolidate our estate to provide a better experience for our people. We also established a new regional model across our workforce that will shape how we communicate with our people as well as encourage higher office attendance in a way that supports sustained quality and improved productivity.

### Our FINANCIAL SUSTAINABILITY

- Develop a robust medium-term financial strategy that aligns with the priorities for our organisational strategy beyond 2026 and wider government reform.
- Drive productivity by continuously improving the consistency and delivery of our services, with a focus on resource management and system usage.
- Implement and continue to evolve our operating model, to improve our quality and productivity.

We have undertaken financial modelling to understand how the Agency can remain sustainable and deliver value for money to clients. This work will continue in 2026-27 as part of the development of the medium-term financial strategy.

A new operating model for the Agency has also been designed and will be implemented from 1 April 2026. This will drive improvements to productivity by utilising a more flexible workforce that delivers higher quality, more standardised products to our clients more efficiently.

## Priorities for 2026 - 2027

A priority for the Agency in 2026-27 will be implementation of the new operating model. This will be underpinned by an accountability framework that clearly defines role responsibilities and measures performance to drive the right outcomes. The operating model is a key enabler for all three of our strategic priorities, including:

- Driving up **our quality** through more standardised products that draw out insight and benchmarking information.
- Providing **our people** with the opportunity to develop their professional experience by working across multiple clients.
- Ensuring we have a more productive workforce that can be flexibly deployed to meet client demand in a way that contributes to our **financial sustainability**.



In addition to the implementation of our new operating model, we have also identified a series of other deliverables that we will focus on in 2026-27 to support with achieving our strategic ambition.

### Confident in our consistent **QUALITY**

- Review our reporting products to ensure client need is being met and they can be efficiently produced utilising technology and a more streamlined methodology.
- Further develop the innate quality of our work, including effective assurance over the adoption of AI in government and assurance of shared services.

### Motivated and high performing **PEOPLE**

- Design and implement a project management training programme for audit staff to ensure the end-to-end audit process is actively managed in an effective and productive way while also maintaining high quality client interactions.
- Complete the delivery of our people management programme and embed the learning to ensure the benefits of matrix management are fully realised.

### Agile, productive and **FINANCIALLY SUSTAINABLE**

- Further develop the Agency's business strategy to ensure effective planning and management of our resources and financial sustainability over the medium term.
- Further embed and develop the use of AI in conducting and reporting on assurance activity.

## Budget

The GIAA is primarily funded through the fees we charge to our clients for our services. The Agency also receives funding from HM Treasury. This includes a contribution to our leadership of the internal audit function across government that we undertake on behalf of HM Treasury.

	2026-27 budget (£m)	2025-26 actual* (£m)
<b>Funding sources</b>		
Client fees	45.1	44.9
HMT supply funding	2.8	2.8
<b>TOTAL INCOME</b>	<b>47.9</b>	<b>47.7</b>
<b>Expenditure</b>		
Staff costs	37.1	37.5
Other administrative costs	10.8	9.9
<b>TOTAL EXPENDITURE</b>	<b>47.9</b>	<b>47.4</b>

\*Subject to audit

## Risks and opportunities

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:

- A risk that we do not embed our new ways of working that are aimed at improving our productivity and value to clients.
- A risk that we do not deliver consistent and reliable services that clients recognise as impactful and they value.
- A risk that we do not improve the capability of our people to meet clients' expectations and requirements.
- A risk that we do not securely manage the sensitive and personal data we hold in line with data protection requirements.
- A risk that we do not secure our long-term financial position such that we can keep operating as a going concern.

The Board is responsible for reviewing how we are responding to these risks. Satisfactory management of the risks will help us to mitigate the overriding risk to our reputation as a trusted and valued provider to government. Further details on the operation of our risk management framework can be found in our [Annual Report and Accounts](#).



**Confident in our  
consistent QUALITY**



**Motivated and high  
performing PEOPLE**



**Agile, productive and  
financially SUSTAINABLE**

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