

Government workforce planning – audit framework



National Audit Office



Good practice guidance September 2025

This guidance is intended to help government organisations, audit teams and others to test the quality of workforce planning in government. It sets out what the National Audit Office (NAO) looks for when we are auditing government workforce planning and our expectations of what workforce planning should cover.

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We are the UK's independent public spending watchdog. We support Parliament in holding government to account and we help improve public services through our high-quality audits.

The National Audit Office (NAO) scrutinises public spending for Parliament and is independent of government and the civil service. We help Parliament hold government to account and we use our insights to help people who manage and govern public bodies improve public services. The Comptroller and Auditor General (C&AG), Gareth Davies, is an Officer of the House of Commons and leads the NAO. We audit the financial accounts of departments and other public bodies. We also examine and report on the value for money of how public money has been spent. In 2024, the NAO's work led to a positive financial impact through reduced costs, improved service delivery, or other benefits to citizens, of £5.3 billion. This represents around £53 for every pound of our net expenditure.

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Overview of workforce planning



What is workforce planning in government?

Workforce planning is about ensuring organisations have the right level of staff for their needs, with the necessary skills and capabilities.

Getting workforce planning right helps organisations carry out their operations effectively so that they can achieve their objectives and priorities. Good workforce planning helps make organisations more resilient, by ensuring they have the necessary capability and flexibility to cope with unexpected challenges – now and in the future.

Workforce planning is important in a government context because so much of what government does requires people to deliver it – from providing public services to developing and implementing policies to managing large public projects.

However, the sheer range of public sector organisations and breadth of activity makes it challenging for government to do workforce planning well and on a consistent basis. This is compounded by factors unique to government workforce planning, such as uncertainty caused by short-term political decision making cycles.

Aim of this guidance

This guidance is intended to help organisations, audit teams or other reviewers assess the quality of workforce planning in government. This includes workforce planning carried out by departments and wider public sector bodies, and for sectors or workforces within government (for example, the civil service, teaching or police workforces). It sets out what the National Audit Office (NAO) looks for when we are auditing workforce planning in government and our expectations of what workforce planning should cover.

This guidance includes:

- A [framework for assessing workforce planning in government](#), including audit questions to ask, evidence to look for and criteria/metrics to help with evaluating evidence.
- Further [resources on workforce planning](#) relevant to our work, including government guidance and standards, relevant NAO reports, professional body guidance and relevant datasets.

Due to space constraints, the framework questions typically refer to the 'organisation' – however, the framework can also be applied at sector or workforce level as well as to individual organisations.



Framework for assessing workforce planning in government

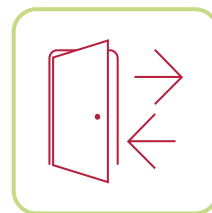


Top-level framework questions for workforce planning (WP) in government



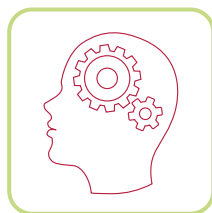
WP1. Baseline:

How well does the organisation understand its current workforce?



WP2. Future workforce:

Does the organisation have a good understanding of its future staffing demand and supply?



WP3. Workforce plan:

Does the organisation have a detailed workforce plan to meet future workforce requirements?



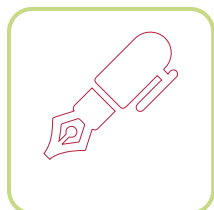
WP4. Delivery and review:

How effectively has the organisation delivered its workforce plan and reviewed how it is working?

The following pages provide more detail on these questions, including subsidiary questions to flesh out the top-level questions, evidence to look for when considering each question, and criteria/metrics to help with evaluating evidence. The framework does not set out a maturity matrix or seek to define what good/best practice looks like, as this might not be the same for different organisations, sectors or workforces.



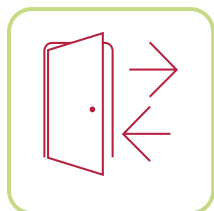
Continued Framework for assessing workforce planning in government



WP1. Baseline: How well does the organisation understand its current workforce?

	Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
WP1.1	Workforce data: Does the organisation have accurate and complete workforce data on how many staff it currently has, including their skills and other relevant factors such as demographic characteristics and location?	HR data on number of staff, broken down by grade/level, skill, length of time in role and other relevant factors such as demographic characteristics and location. Methodology for recording staff data.	Completeness of individual staff data, including skill levels. Frequency of updates.
WP1.2	Current workforce needs: Has the organisation set out its understanding of what staffing levels and skills it needs to deliver its work, including whether current workforce demand is being met?	Information on organisational activities in annual reports or business plans, such as extent of activities undertaken or services offered by the organisation. Specifications of staffing and skill levels needed to deliver services or activities, including policy development and implementation. Number of current job vacancies/unfilled posts. Any risks relating to workforce needs in organisational risk register.	Staff to client ratios (for example, pupil-teacher ratios in schools). Public service productivity measures based on service outputs relative to inputs (for example, cases processed relative to number of staff employed). Turnover and retention rates, including specific skill areas with high turnover rates. Benchmarking data on these types of metrics may help with assessing whether the organisation is under- or over-staffed.

Continued Framework for assessing workforce planning in government



WP2. Future workforce: Does the organisation have a good understanding of its future staffing demand and supply?

Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
WP2.1 Future workforce demand: Has the organisation identified how many staff it needs in future years to deliver its work, including their skills?	<p>Data projections of future demand for the organisation's services or activities, such as those based on demographic projections (for example, for social care or schools) or reflected in organisational strategies or spending plans.</p> <p>Associated required staffing levels, broken down by skills and other relevant factors such as location.</p>	<p>Impact of wider government requirements/ changes, such as cuts to staffing levels or use of artificial intelligence (AI).</p> <p>Validity of assumptions about future operational demand, including affordability, likelihood of new duties/responsibilities, political prioritisation and sensitivity of demographic projections.</p> <p>Validity of assumptions about associated skills and staffing needs, for example staff to client ratios.</p>
WP2.2 Future workforce supply: Does the organisation know how many staff it expects to have in future years, including an understanding of their skill levels and how many will be leaving and how many coming into the organisation?	<p>Workforce data projections on expected number of staff in future years, broken down by grade/level, skill and other factors such as demographic characteristics and location.</p> <p>Trend data on joiners and leavers.</p> <p>Numbers in training 'pipelines' (for example, data on medical students).</p> <p>Wider labour market information relating to supply of specific skills.</p> <p>Civil Service People Survey data on staff intentions to leave/stay in current employment (including by profession).</p>	<p>Organisational confidence in accuracy of future workforce projections.</p> <p>Validity of assumptions about recruitment and retention levels.</p> <p>Turnover and retention rates, including specific skill areas with high turnover rates.</p> <p>Whether future workforce supply projections cover an appropriate timeframe (for example, understanding of training pipelines and how long it takes to train to become fully competent); and how timeframes are defined (for example, short, medium and long term).</p>

Continued Framework for assessing workforce planning in government

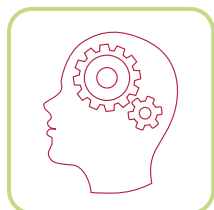


WP2. Future workforce: Does the organisation have a good understanding of its future staffing demand and supply?

	Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
WP2.3	Gap analysis: What is the difference between the organisation's estimated future staffing/skill levels and how many staff it thinks it will need to deliver its work?	Estimated gaps between future workforce supply and demand, broken down by grade/level, skill and other relevant factors such as location (note this can include oversupply).	Levels of confidence in calculations of staffing gaps – where there is lower confidence in the analysis, we would expect to see ranges used and different scenarios modelled. Validity of assumptions relating to future workforce projections (see WP2.1 and WP2.2 on future workforce demand and supply). Job vacancy rates/unfilled posts over time.
WP2.4	Data quality and modelling: Does the organisation have good quality data on which to base its workforce projections, and has it modelled different scenarios and varied assumptions to allow for uncertainties?	HR staff data over time, broken down by grade/level, skill, length of time in role and other relevant factors such as demographic characteristics and location. Clear statements of assumptions underlying workforce projections. Scenario modelling of different high- and low-probability events and variation of assumptions. Uncertainty estimation.	Completeness of individual staff data, including skill levels/profession. Frequency of updates. Validity of assumptions relating to future workforce projections (see WP2.1 and WP2.2 on future workforce demand and supply). The NAO Framework to review models may be useful when assessing the reasonableness and robustness of workforce modelling.

Continued

Framework for assessing workforce planning in government



WP3. Workforce plan: Does the organisation have a detailed workforce plan to meet future workforce requirements?

	Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
WP3.1	Future workforce size and shape: Does the workforce plan set out the future size and shape of the workforce the organisation wants to achieve?	<p>Statement of desired future workforce shape and size set out in the workforce plan and/or workforce projections, including breakdown by grade/level, skill and other relevant factors such as demographic mix and location/distribution of staff.</p> <p>Workforce shape also refers to how the workforce is structured – for example, ratio of managers to staff members.</p>	<p>Feasibility of achieving the organisation’s desired future workforce shape and size – for example, whether the plan is based on accurate future workforce demand and supply projections (see WP2.1, WP2.2).</p> <p>Whether sufficient provision is made for internal and external factors, such as the adoption of AI/other new technologies or delivery models, changes to funding/resourcing including cuts to staffing levels, political priorities or wider economic conditions.</p>
WP3.2	Approaches to meeting workforce needs: Does the workforce plan identify the mix of approaches the organisation will use to achieve the future workforce size and shape specified in WP3.1 (often referred to as ‘Build, Buy or Borrow’)?	<p>Explanation of approaches chosen to meet workforce needs, including new recruitment, redeployment, developing existing staff capability, hiring temporary staff and retention schemes.</p> <p>Options appraisals setting out why selected approaches were chosen.</p> <p>Explanation of how any reductions to staffing levels are to be achieved.</p>	<p>Affordability of chosen staffing approaches, such as use of consultants.</p> <p>Sustainability of specific approaches – for example, building skills among existing staff.</p> <p>Range of options for filling capability gaps considered in options appraisal and justification for mix of chosen approaches.</p>

Continued

Framework for assessing workforce planning in government



WP3. Workforce plan: Does the organisation have a detailed workforce plan to meet future workforce requirements?

	Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
WP3.3	Prioritisation: Has the organisation identified and prioritised the most critical capability gaps to be addressed in the short and long term?	Discussion of short- and long-term staffing priorities in the workforce plan. Critical role analysis.	Critical role evaluation criteria such as impact of the role on the organisation; degree of skill specialisation required; availability of internal and external candidates to fill the role.
WP3.4	Cost and timing: Has the organisation set out the cost and timing of measures in its workforce plan?	Timescales for adoption of staffing approaches set out in the workforce plan. Budgets/cost estimates, including costs of new staff, any exits or redundancies and HR support to implement workforce changes. Projected staffing and payroll returns underpinning departmental budgets and Spending Review bids.	Robustness of cost and timing assumptions. Contingency provided for in costings and timescales to allow the organisation to flex staffing approaches if needed.
WP3.5	Alignment with wider organisational plans: Is the organisation's workforce plan aligned with, and able to influence, wider business and financial planning?	Cross-references between workforce, business and financial plans, as well as wider change programmes. In particular, references to workforce planning analysis feeding into broader planning and decision making (and vice versa).	Consistency between workforce plan and wider business and financial plans – including using the same planning timeframes and underlying assumptions. Extent to which workforce planning reflects the organisation's strategic objectives.

Continued

Framework for assessing workforce planning in government



WP4. Delivery and review: How effectively has the organisation delivered its workforce plan and reviewed how it is working?

Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
WP4.1	Roles and responsibilities: Are there clear responsibilities for decision making, delivery and governance of workforce planning, including at national, regional and local levels (if relevant)?	Roles and responsibilities defined in the workforce plan. Organogram setting out individual/team responsibilities for workforce planning. Agreements between different bodies, for example memoranda of understanding. Accounting officer system statements (for devolved delivery responsibilities).
WP4.2	Monitoring: Has the organisation tracked implementation of its workforce plan – in particular, to ensure the plan is working as intended to enable the organisation to meet its workforce needs?	Roles clearly specified and assigned to those with the appropriate level of responsibility (including at organisational level, where more than one body or part of government is involved). Milestones and performance measures met/missed. Whether issues have been appropriately escalated if milestones or deliverables not met. Vacancy rates/unfilled posts, including for critical roles (see WP3.3) and key skills – tested against relevant external benchmarking data where available (for example, wider sector/civil service vacancy rates). Assessment of performance data quality.

Continued

Framework for assessing workforce planning in government



WP4. Delivery and review: How effectively has the organisation delivered its workforce plan and reviewed how it is working?

Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
WP4.3 Evaluation: Has the organisation evaluated the effectiveness of its workforce planning and how regularly is the workforce plan revised?	<p>Evaluation process established to assess the impact of specific workforce planning rounds.</p> <p>Feedback loops for evaluation outcomes to inform future workforce planning rounds.</p> <p>Frequency of workforce planning rounds/workforce plan revisions (particularly if plan covers several timeframes – for example, short, medium and long term).</p>	<p>Whether lessons from past workforce planning rounds have been applied to subsequent ones (for example, on workforce data accuracy or validity of assumptions made).</p> <p>On frequency of workforce plan revision, the Cabinet Office suggests strategic workforce plans are reviewed at least twice a year.</p> <p>Organisations might also consider how their workforce planning compares to that of similar organisations and test against government or professional body good/best practice (see following workforce planning resources section).</p>

Resources for assessing workforce planning



This section sets out some resources that may be helpful when looking at workforce planning in government. The resources are organised by type.

- [Government resources](#) such as guidance, tools/templates and other documents setting out government's expectations of what workforce plans should cover.
- [National Audit Office \(NAO\) reports](#) that have considered workforce planning, to provide insight on common workforce challenges and how the NAO has assessed the quality of workforce planning in specific departments or sectors.
- [Professional body resources](#) that set out wider good workforce planning practice and expectations.
- Government workforce [datasets](#) relevant to specific sectors and broader datasets that provide context on overall civil service or public sector employment.

References included in this section are to published resources unless otherwise specified.



Continued Resources for assessing workforce planning



Resources: Government

Government's own guidance on workforce planning offers a useful reference point for understanding the expectations on departments and organisations in relation to workforce planning.

The Cabinet Office issues workforce planning guidance for the civil service, which is also broadly applicable to the wider public sector. Its HR functional standard sets out the requirement for departments and arm's-length bodies to prepare workforce plans.

Beyond the civil service, workforce planning guidance is sometimes issued at sector or workforce level (for example, local government, education).

Key government resources

- The Cabinet Office's *Strategic Workforce Planning Playbook* (2023) provides guidance for civil service departments on long-term workforce planning, including supporting tools and techniques. The playbook is not published externally but is made widely available in government.
- The [Government Functional Standard, GovS 003: People](#) (2025) requires departments and their arm's-length bodies to determine future civil service workforce requirements and to set these out in a workforce plan, including financial implications (see section 5.1.2 of the standard and practice area 2.2 of the supporting continuous improvement assessment framework).
- Published examples of long-term workforce planning in the wider public sector include the [NHS Long Term Workforce Plan](#) (2023). Other sectors have published strategies that describe workforce planning actions being taken, such as the [Probation Workforce Strategy \(2023-2025\)](#) (first published in 2020).
- Sector-specific workforce planning guidance and tools are issued for some wider public sector entities by their overseeing departments, such as this example for [schools](#). The Local Government Association (LGA) has produced workforce planning guidance for local authorities, including an overview guide, [Who needs to workforce plan?](#) (2020 – access restricted to local authorities).



Continued Resources for assessing workforce planning



Resources: National Audit Office reports

Past NAO reports have frequently highlighted the lack of long-term workforce planning in government.

Common issues flagged in much of our previous work include how well departments are able to predict future workforce needs and whether approaches to filling staffing gaps have been effective.

The NAO reports mentioned here include short descriptions of the particular insights they provide on workforce planning in government.

Key NAO resources

- [Teacher workforce: secondary and further education](#) (2025) – assesses workforce challenges involved in addressing longstanding teacher shortages.
- [Supporting people to work through jobcentres](#) (2025) – examines workforce supply and demand issues for work coaches, including staff workload expectations.
- [NHS England's modelling for the Long Term Workforce Plan](#) (2024) – highlights technical requirements for robust workforce modelling. It draws on the NAO's [Framework to review models](#), which provides a structured approach for assessing the reasonableness and robustness of workforce planning modelling.
- [Progress in improving mental health services in England](#) (2023) – includes analysis of workforce indicators, for example on staff mix and roles.
- [The Police Uplift Programme](#) (2022) – mainly looks at recruitment within the context of addressing overall workforce capability.
- [The NHS nursing workforce](#) (2020) – assesses requirements for good workforce planning, particularly regarding future needs and supply routes. It summarises observed challenges to workforce planning from previous NAO reports.
- [Reforming the civilian workforce](#) (2019) – examines staffing cuts and other workforce reforms against good workforce planning practice.
- [Ensuring sufficient skilled military personnel](#) (2018) – example of evaluating capability gaps and government's approach to filling those gaps.
- [The adult social care workforce in England](#) (2018) – examines responsibilities for long-term workforce planning at national, regional and local levels.
- [Capability in the civil service](#) (2017) – example of workforce planning gap analysis (for specialist skills in the civil service).



Continued Resources for assessing workforce planning



Resources: Professional bodies

Workforce planning is an activity carried out by organisations in all sectors. HR professional and research bodies are a useful source of good practice guides on workforce planning, which set out the general principles applicable to all organisations.

Key professional body resources

- The Chartered Institute of Personnel and Development (CIPD) is a professional association for those working in human resource management. Its [Strategic workforce planning: Guide for people professionals](#) (2025 – access restricted to CIPD members) explains the six key stages involved in workforce planning. This approach to workforce planning underpins the Cabinet Office's guidance for departments as well as this framework's [audit questions](#).
- CIPD has also published a shorter [factsheet](#) providing a summary overview of workforce planning and the stages it involves.
- The Institute for Employment Studies (IES) is an independent research centre on employment and human resource management issues. Its report on [Workforce planning in uncertain times](#) (2017) provides a more detailed look at the stages of workforce planning, including how to estimate workforce demand, assess workforce supply, prioritise workforce planning resources and monitor workforce plans.



Continued Resources for assessing workforce planning



Resources: Data

Some government workforce datasets are publicly available, providing useful data over time on workforce size and composition.

Issues to be aware of when using workforce datasets include data definitions and coverage, completeness and consistency of workforce data over time, and any data quality caveats.

Key data resources

- [Public sector employment data](#) are published quarterly by the Office for National Statistics (ONS). The dataset covers UK and regional public sector employment, made up of central government, local government and public corporations.
- [Civil service workforce data](#) are published annually by the Cabinet Office, based on the Annual Civil Service Employment Survey. Departments also report unpublished workforce projections to the Cabinet Office and HM Treasury (for example, to support Spending Review funding bids). [Civil Service People Survey](#) data can help in assessing workforce planning issues such as staff intentions to leave their current employment.
- Departments publish monthly transparency data on workforce management, including staff numbers and staff costs (see this example of the Department for Education's [workforce management information](#)).
- Published sector-specific workforce datasets include those for: [children's social work](#), [defence](#), [local authority adult social care](#) (including adult social care workforce surveys), [NHS](#), [police](#), [prisons and probation](#) and [schools](#).

