

Government workforce planning – audit framework



National Audit Office



Good practice guidance July 2026

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.

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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, at an affordable cost.

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, NAO publications, 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

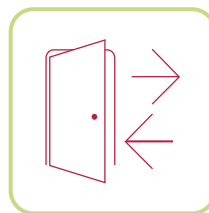


Top-level framework questions for workforce planning (WP) in government



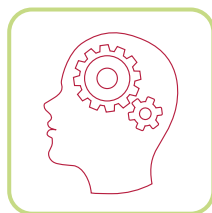
WP1. Baseline:

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 best practice looks like, as this might not be the same for different organisations, sectors or workforces (for example, some requirements may not be proportionate for smaller organisations).

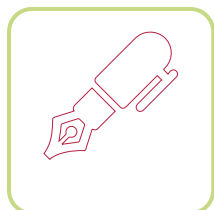
The framework also includes two appendices:

- **Appendix 1** contains questions on **assessing skills**.
- **Appendix 2** contains questions for **reviewing workforce modelling**.

Both of these areas are important parts of effective workforce planning, and the appendices provide additional detail on what to ask when considering these aspects of workforce planning.



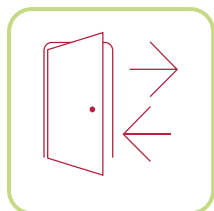
Continued Framework for assessing workforce planning in government



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?	Completeness of individual staff data, including skills 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?	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 skills 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?	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. Associated required staffing levels, broken down by skills and other relevant factors such as location.	Impact of wider government requirements/ changes, such as cuts to staffing levels or use of artificial intelligence (AI). Validity of assumptions about future operational demand, including affordability, likelihood of new duties/responsibilities, political prioritisation and sensitivity of demographic projections. Validity of assumptions about associated skills and staffing needs, for example staff to client ratios.
WP2.2 Future workforce supply: Does the organisation know how many staff it expects to have in future years, including an understanding of their skills levels and how many will be leaving and how many coming into the organisation?	Workforce data projections on expected number of staff in future years, broken down by grade/level, skills and other factors such as demographic characteristics and location. Trend data on joiners and leavers. Numbers in training 'pipelines' (for example, data on medical students). Wider labour market information relating to supply of specific skills. Staff survey data on individuals' intentions to leave/stay in current employment (including by profession).	Organisational confidence in accuracy of future workforce projections. Validity of assumptions about recruitment and retention levels. Turnover and retention rates, including specific skills areas with high turnover rates. 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).

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Framework for assessing workforce planning in government

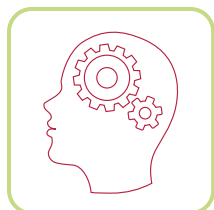


WP2. Future workforce: Does the organisation have a good understanding of its future staffing demand and supply?

	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/skills 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, skills 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? <i>See Appendix 2 for further questions on reviewing workforce modelling.</i>	HR staff data over time, broken down by grade/level, skills, 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 skills 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).

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?	Statement of desired future workforce shape and size set out in the workforce plan and/or workforce projections, including breakdown by grade/level, skills and other relevant factors such as demographic mix and location/distribution of staff. Workforce shape also refers to how the workforce is structured – for example, ratio of managers to staff members.	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). 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.
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')?	Explanation of approaches chosen to meet workforce needs, including new recruitment, redeployment, developing existing staff capability, hiring temporary staff and retention schemes. Options appraisals setting out why selected approaches were chosen. Explanation of how any reductions to staffing levels are to be achieved.	Affordability of chosen staffing approaches, such as use of consultants. Sustainability of specific approaches – for example, building skills among existing staff. Range of options for filling capability gaps considered in options appraisal and justification for mix of chosen approaches.

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 skills 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 decentralised delivery responsibilities).	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).
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?	Monitoring processes set out in the workforce plan. Reporting on key deliverables and performance measures identified in the workforce plan. Workforce data on staff numbers, skills and other relevant factors such as demographic characteristics and location. Assurance arrangements/feedback loops to trigger remedial action if key deliverables are not being met.	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?	Evaluation process established to assess the impact of specific workforce planning rounds. Feedback loops for evaluation outcomes to inform future workforce planning rounds. Frequency of workforce planning rounds/workforce plan revisions (particularly if plan covers several timeframes – for example, short, medium and long term).	Whether lessons from past workforce planning rounds have been applied to subsequent ones (for example, on workforce data accuracy or validity of assumptions made). On frequency of workforce plan revision, the Cabinet Office suggests strategic workforce plans are reviewed at least twice a year. Organisations might also consider how their workforce planning compares to that of similar organisations and test against government or professional body good practice (see following workforce planning resources section).

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 \(NAO\) publications](#) that have considered aspects of workforce planning, to provide insight on common workforce challenges.
- [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* (first published in 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).
- Skills England has published the [UK Standard Skills Classification](#) (2026), which is a set of standardised lists of the skills, knowledge and tasks required for UK occupations.
- The [Government Actuary's Department](#) has developed a workforce projection modelling tool which it uses to help organisations to carry out workforce modelling. The tool produces future staffing and salary cost projections, bespoke scenario modelling, workforce demand projections and gap analysis.
- The [Government Internal Audit Agency](#) (GIAA) conducts workforce planning audits with public sector organisations, using a consistent methodology it has developed. GIAA has also created an insights dashboard of metrics to help assess workforce planning quality and benchmark performance.



Continued Resources for assessing workforce planning



Resources: National Audit Office

This section includes NAO publications offering insights on aspects of workforce planning. Many of these insights and lessons have been developed from the findings of our past work.

NAO reports on specific public sector workforces have examined a range of staffing issues, including the adequacy of workforce planning. Common themes in many of these reports include how well government organisations are able to determine future workforce needs and whether approaches to filling staffing gaps have been effective.

Key NAO resources

- [Government workforce planning – lessons learned](#) (2026) – examines key challenges facing government in carrying out workforce planning and using it effectively. Drawing on the NAO's past work, this report identifies lessons for how government can better use workforce planning to support more productive and resilient public services, as well as improved financial management.
- [Lessons learned: the government's use of external consultants](#) (2025) – identifies lessons from the NAO's past work to help departments improve how they use consultants. The lessons learned report is supported by a good practice guide on [Using consultants in government](#) (2025), which contains questions to consider when planning and managing the use of consultants, as well as common pitfalls to avoid.
- [Government exits and redundancies](#) (2025) – sets out a framework for assessing how employee exits and redundancies in government have been conducted. This good practice guidance contains a summary of challenges involved in managing exit schemes, and audit questions based on our expectations for effective exit processes.
- [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.



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](#).



Appendix One – Assessing skills



SK1. Skills assessment: Does the organisation have a good understanding of the skills its staff have and those it needs to deliver its priorities and objectives?

	Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
SK1.1	Baseline/current skills: Has the organisation assessed skills types and skills levels among its staff?	Skills audits or assessments of current skills among staff, including self-assessments and manager assessments. Skills matrices which map team members' skills (can also be organised by function or role). Certification and qualification records. HR or learning management system data such as skills profiles and badges. Standardised proficiency definitions for different levels (beginner to expert).	Percentage of employees with completed skills profiles. Average number of skills recorded per employee. Percentage of skills assessed using standard proficiency levels. Data freshness (percentages updated in last 12 months).
SK1.2	Skills application: Has the organisation assessed how well skills are being used?	Resourcing data indicating work allocation versus skills matching. Performance review data linked to skills. Productivity/output metrics such as performance indicators tied to skills domains, and project delivery outcomes such as quality and timeliness. Employee utilisation data. Feedback such as 360-degree reviews and client feedback.	Percentage of employees using their core skills regularly. Skills utilisation rate – time spent using key skills. Over-qualification rate – percentage of employees over-skilled for their role. Performance variance by skills level. Percentage of projects staffed with appropriately skilled people.

Continued

Appendix One – Assessing skills



	Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
SK1.3	Skills needs: Has the organisation identified the skills it needs to deliver its work, now and in the future?	Skills maps setting out the skills needed for the organisation to operate successfully – both now and in future years. Workforce plans linked to organisational strategies. Future skills frameworks, such as digital, AI and leadership. Scenario planning or demand forecasting to reflect any expected changes in the skills required to carry out the organisation's work. Investment allocated to future skills development.	Percentage of roles with defined skills requirements. Percentage of strategic initiatives with defined skills requirements. Number of future-critical skills identified. Forecast demand versus current supply, by skill. Industry benchmarking and labour market insights.
SK1.4	Critical skills: Has the organisation defined and prioritised the critical skills needed to successfully deliver its objectives?	Critical role identification, such as role criticality assessments. Skills segmentation – core skills, specialist skills and leadership skills. Skills risk mapping to identify critical skills gaps and key person risks/'single points of failure' (where critical organisational expertise resides in one or two individuals). Capability/skills frameworks by function. Skills 'tiering' or hierarchies, to identify skills priorities.	Percentage of roles classified by criticality. Percentage of skills classified as core versus specialist. Number of single points of failure (skills held by one or two people). Succession coverage ratio for critical roles – percentage of critical roles with at least one qualified internal successor. Skills risk exposure score, reflecting impact and likelihood of skills scarcity. Percentage of learning and development spend aligned to priority skills.
SK1.5	Skills gap analysis: What is the difference between the organisation's skills levels and its estimated skills needs (current and future)?	Gap analysis using data on current skills levels and skills needs to identify shortages in necessary skills. Skills 'heatmaps' showing skills shortages or surpluses by team/function. Workforce modelling scenarios. Assessment of skills-related risks to delivery, such as from critical skills gaps.	Skills gap index (required level versus current level). Percentage of critical skills with shortages. Number of roles with significant skills deficits (greater than 20%). Estimated time to close skills gaps (through hiring or development). Percentage of skills gaps with defined action plans.

Continued

Appendix One – Assessing skills



SK2. Meeting skills needs: How effective are the organisation's efforts to meet skills needs and tackle skills gaps?

	Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
SK2.1	Skills strategy: Is there a skills development plan to ensure the organisation meets its current and future skills needs, and is this plan integrated with wider workforce and succession planning?	Skills strategy/plan that sets out the mix of approaches being used to develop skills, including training/development activity, recruitment and retention. Succession planning model and analysis of succession planning outcomes. References in workforce plans to future skills priorities and connections with organisational performance and strategic objectives. Defined priority capability areas, such as digital, AI and leadership. Leadership confidence in skills readiness – for example, tested through leader surveys.	Percentage of strategic initiatives supported by defined skills plans. Percentage of workforce plan roles mapped to skills requirements. Investment in priority skills (including as percentage of learning and development budget).
SK2.2	Recruiting for skills: Is the organisation able to attract and recruit those with needed skills?	Workforce hiring plans aligned to skills gaps. Skills-based job descriptions (not just qualifications or experience). Use of skills assessments in hiring. Recruitment data segmented by skills type.	Percentage of roles filled by fully skilled candidates versus 'train-on-hire'. Vacancy rate for critical roles. Offer acceptance rate for priority roles. Timeliness of recruitment processes, especially for specialist/highly skilled staff where training may take a long time (pipeline issues). Cost per hire for scarce skills. Quality of hire (performance after 6–12 months).

Continued

Appendix One – Assessing skills



	Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
SK2.3	Skills development: Are training and other opportunities to develop needed skills available and prioritised in staff development and performance management processes?	Individual development plans linked to skills gaps. Learning pathways for critical skills. Integration of skills into performance management processes. Learning and development programmes aligned to priority skills. Use of diverse learning methods (for example, on-the-job learning, coaching, formal training). Tracking of skills progression and application post-training.	Percentage of employees with skills-based development plans. Training completion rates for priority skills. Percentage of learning and development spend aligned to critical skills. Post-training skills improvement (assessment scores). Time to competence in key skills areas.
SK2.4	Skills retention: Are skilled staff staying, and is the organisation making active efforts to keep them?	Turnover data/rates, especially for staff with particular skills. Retention rate data. Exit interview analysis, particularly to identify skills-related attrition reasons. Targeted retention initiatives such as pay, career paths and flexible working. Succession planning for key roles. Internal mobility opportunities. Engagement survey data segmented by skills groups.	Benchmarking of turnover rates over time/against comparable organisations. Regrettable attrition rate – relating to the loss of high performers or those in highly skilled roles. Average tenure in highly skilled roles. Internal mobility rate (especially for skilled staff). Engagement scores for critical skills groups. Percentage of critical roles with ready successors.

Continued

Appendix One – Assessing skills



	Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
SK2.5	Skills deployment: How effectively are skilled staff deployed to where they are needed?	Workforce planning and resource allocation processes. Skills-based deployment including project-specific staffing and existence of internal skills marketplaces. Alignment between skills and role requirements. Tools or platforms enabling skills matching. Visibility of skills across teams/functions.	Percentage of roles/projects staffed with required skills. Internal fill rate for roles/projects. Percentage of employees redeployed annually. Skills utilisation rate – percentage of time when core skills are used. Over-qualification/under-utilisation rate. Time taken to staff critical roles/projects.
SK2.6	Monitoring and evaluation: Does the organisation monitor and evaluate whether it is meeting skills gaps and adjust its approach accordingly?	Regular reporting on skills gaps and interventions. Skills dashboards or workforce analytics. Defined performance indicators for skills (linked to business outcomes). Review cycles (such as quarterly workforce planning reviews). Feedback loops from learning and hiring outcomes.	Skills gap closure rate, to indicate reduction in priority skills shortages. Percentage of critical skills tracked through dashboards. Forecast versus actual skills supply accuracy. Time lag between identifying and addressing skills gaps. Return on investment for training (performance/productivity impact). Percentage of actions completed from workforce/skills reviews.

Continued

Appendix One – Assessing skills



SK3. Specialist skills: Is the organisation identifying and meeting specialist skills needs, including for key digital skills?

	Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
SK3.1	Specialist skills gaps: Does the organisation's skills assessment/mapping cover the specialist skills it needs, and how it will address any specialist skills gaps?	Skills frameworks/taxonomies that include specialist/technical skills families (such as data science, cyber, procurement and policy). Role-specific deep skills profiles (not just generic competencies). Gap analysis for specialist roles/skills. Workforce plans identifying hard-to-fill or scarce skills. Evidence in skills strategy/plan that wider specialist skills needs are being addressed. Defined interventions to meet specialist skills needs, such as build/buy/borrow strategies.	Percentage of specialist roles with defined skills profiles. Number of critical specialist skills with identified shortages. Specialist skills gap size (required versus current headcount or proficiency levels). Vacancy rate for specialist roles. Percentage of specialist skills gaps with defined action plans. Time to fill specialist skills gaps. External benchmarking of performance on these metrics against professional standards, other government organisations and labour market data.
SK3.2	Recruitment and retention of specialist skills: Is the organisation taking appropriate measures to recruit and retain those with specialist skills?	Tailored recruitment strategies for specialist roles. Targeted sourcing channels, such as niche job boards and industry partnerships. Retention initiatives such as career paths, technical progression routes and recognition. Specialist pay approaches – for example, separate pay frameworks, pay flexibilities, special allowances or market-enhanced pay rates for specialist staff. Data on specialist attrition and hiring challenges. Use of contractors/consultants for gap cover (and strategy to reduce reliance on contractors/consultants).	Vacancy rate for specialist roles. Offer acceptance rate for specialist roles. Time to fill for specialist roles versus organisational average. Percentage of specialist roles filled internally versus externally. Cost per hire for specialist roles. Regrettable attrition in critical specialist groups. Pay competitiveness ratio – internal versus market benchmarks. Contractor/consultant spend for specialist skills.

Continued

Appendix One – Assessing skills



	Audit question	Evidence to look for (such as data, documents, processes)	Criteria/metrics to help with evaluating evidence
SK3.3	Wider upskilling in specialist areas: Has the organisation identified where all or most staff need upskilling in specialist areas (such as digital) and brought in measures to address these wider skills needs?	Organisation- or sector-wide programmes to upskill staff, such as the civil service's 'One Big Thing' initiative. Identification of roles requiring baseline specialist knowledge. Mandatory or priority training aligned to strategic needs and capabilities. Segmented learning pathways (covering basic, advanced and expert levels). Tracking of skills uplift across the workforce (not just participation).	Percentage of workforce trained in priority specialist areas. Skills proficiency improvement rates (pre- versus post-assessment). Percentage of roles requiring baseline specialist skills that are 'fully skilled'. Completion rates for core capability programmes. Time to baseline competence (for example, in digital and data). Productivity or performance improvement linked to upskilling.
SK3.4	Responsibilities for specialist skills: Are there clear organisational responsibilities for specialist skills, and is the organisation engaged with relevant government functions and professions?	Identification of named individuals with responsibility for specialist skills, such as heads of profession within the organisation. Alignment with external standards, such as those from government functions and professional bodies. Engagement with cross-government or industry networks. Communities of practice or knowledge-sharing forums.	Percentage of specialist areas with named accountable leaders. Percentage of roles aligned to professional frameworks/standards. Participation rates in communities of practice. External accreditation or compliance rates (where relevant). Stakeholder satisfaction with capability leadership.

Appendix Two – Reviewing workforce modelling



These questions have been developed by applying criteria from the National Audit Office's [Framework to review models](#) to a workforce modelling context.

Workforce models vary in scope depending on the decisions they are designed to support, and whether they cover the entire workforce or specific roles, functions or locations. They may also operate over different timeframes, from short-term planning focused on workforce needs over the next one to two years, to longer-term planning linked to workforce redesign or reskilling. These factors influence the structure of the model and the level of detail and certainty required.

Workforce models also carry different levels of risk depending on factors such as their complexity and whether they support critical workforce decisions. Any assessment of whether a model and its outputs are robust, reasonable and used appropriately should be proportionate to this risk. This framework should therefore be applied flexibly, with the level of scrutiny tailored accordingly, rather than used as a checklist.

	Top-level question		Audit question
WM1	Controls: Are governance, assurance and control arrangements for the workforce model appropriate and proportionate?	WM1.1	Is there clear ownership and accountability for the workforce model, including a named senior responsible owner (SRO) and analytical assurer?
		WM1.2	Is the workforce model well documented in a way that supports transparency, continuity and effective challenge? <i>For example, documentation should include information on the concept and design of the model; technical guides for users; version control log; data and assumptions book; analytical assurance plan; analytical assurance log; model output reports; proof of SRO sign-off; and succession plan.</i>
		WM1.3	Is the workforce model subject to independent analytical assurance, by assurers with the required specialist skills?
		WM1.4	Is the workforce model subject to appropriate scrutiny and challenge, including by the SRO and other relevant stakeholders?

Continued

Appendix Two – Reviewing workforce modelling



Top-level question		Audit question	
WM2	Selection of methods: Are the modelling methods used appropriate for the workforce planning questions the model is intended to address?	WM2.1	Has the purpose of the workforce model been clearly defined, including the workforce planning decisions it is intended to support?
		WM2.2	Are the modelling methods used appropriate for the purpose of the workforce model?
		WM2.3	Have relevant modelling standards or guidance been followed where applicable?
		WM2.4	Has the organisation considered alternative modelling approaches, and can it explain why the chosen methods were selected?
		WM2.5	Where modelling methods have changed over time, is there a clear and reasonable rationale for those changes?
WM3	Application of methods: Have workforce modelling methods been applied accurately, logically and robustly?	WM3.1	Is the way that methods are applied within the workforce model clearly documented, so that someone else could understand how the model was developed and repeat the calculations?
		WM3.2	Is the model logically structured and easy to understand, with clear separation between inputs, calculations and outputs? <i>Note the outputs of the workforce model are future estimates of workforce demand and supply.</i>
		WM3.3	Are calculations carried out accurately and consistently with the selected methods?
		WM3.4	Does the workforce model respond logically to changes to model inputs, including under both realistic and extreme scenarios?
		WM3.5	Where adjustments are applied to workforce model outputs (known as 'overlays'), are these reasonable and well justified? <i>Note that a strong rationale is needed for any overlays, as the main model and its outputs should capture estimation uncertainty.</i>

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Appendix Two – Reviewing workforce modelling



Top-level question		Audit question	
WM4	Data: Are the data used in the workforce model appropriate, accurate and well understood for workforce planning purposes?	WM4.1	Are the data used in the workforce model clearly documented in a data log, including their strengths and limitations?
		WM4.2	Are the data appropriate for the modelling methods and workforce planning questions being addressed? <i>This should include an assessment of whether alternative sources of data have been considered and whether the reasons for their rejection are justified.</i>
		WM4.3	Are data inputs to the workforce model accurate, complete, free from bias and up to date? <i>For example, this could be assessed by carrying out completeness checks, reviewing how data is cleansed, and examining how missing, inconsistent or anomalous data is identified and handled within the model.</i>
		WM4.4	Where workforce data have been cleaned, transformed or combined, are these processes clear, transparent and repeatable?
		WM4.5	Are there effective working relationships between workforce model producers and data suppliers to support the ongoing quality of workforce data? <i>For example, this could include regular communication between producers and data suppliers, and clear written agreements setting out roles and responsibilities.</i>

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Appendix Two – Reviewing workforce modelling



Top-level question		Audit question	
WM5	Identifying assumptions: Has workforce modelling identified relevant assumptions and are they reasonable?	WM5.1	How comprehensive are the assumptions identified and used in the workforce model? <i>We would expect the workforce model to set out assumptions covering future workforce demand/service expectations (including the impact of strategic priorities, organisational commitments and the wider external environment); the workforce requirements to meet demand (such as skills, grades, staffing ratios and productivity levels); workforce supply assumptions (including recruitment success, progression, turnover and absence rates); and cost and affordability (including payroll and non-payroll costs, and assumed funding levels).</i>
		WM5.2	Does the workforce model identify the assumptions that are most significant to the model's outputs? <i>Organisations can use sensitivity analysis in their workforce models to understand how changes in key assumptions (such as service commitments, productivity expectations or attrition rates) affect estimates of workforce supply and demand, and any resulting staffing gaps or surpluses.</i>
		WM5.3	Are the assumptions used in the workforce model reasonable? <i>The reasonableness of assumptions can be assessed by examining the evidence used to support them, how they have changed over time, how they compare with external benchmarks, whether they are interdependent, and whether they have been updated in light of new information or past workforce outturns.</i> <i>To support assessments of reasonableness, organisations should ensure key assumptions are supported by evidence, with a clear record of their source, rationale for inclusion, and how and when assumptions will be reviewed.</i>

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Appendix Two – Reviewing workforce modelling



Top-level question		Audit question	
WM6	Estimating uncertainty: Does workforce modelling identify, quantify and address areas of uncertainty?	WM6.1	Is there a clear, reasonable and systematic approach to identifying sources of uncertainty in workforce modelling, such as data quality issues, or errors in assumptions or analysis?
		WM6.2	Has uncertainty in the workforce model and its outputs been quantified? <i>This will often involve conducting scenario analysis and showing a range of workforce model outputs. For example, this could mean presenting a range consisting of high and low scenarios around a central point estimate, with different scenarios based on varying multiple workforce assumptions at the same time. Organisations will also need to assess the level of confidence in workforce model outputs.</i> <i>Where uncertainty cannot be robustly quantified, or to supplement quantitative assessments of uncertainty, organisations could consider providing a qualitative assessment of the nature and significance of the uncertainty, for example through confidence or RAG ratings.</i>
		WM6.3	Where uncertainty in workforce projections is high, have reasonable steps been taken to reduce it, such as by seeking greater assurance over the data used in the model or reviewing the realism of assumptions? <i>The level of uncertainty that can be tolerated will depend on factors such as whether the workforce model supports short- or long-term planning, and the nature and importance of the workforce decisions that it supports.</i>

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Appendix Two – Reviewing workforce modelling



Top-level question		Audit question	
WM7	Using model outputs: Are the workforce model outputs robust, communicated clearly and used to inform workforce planning decisions?	WM7.1	Are workforce model outputs presented in a way that is accessible and understandable to decision-makers?
		WM7.2	Have the limitations of the workforce model and any uncertainty in its outputs been clearly explained to decision-makers?
		WM7.3	Does the workforce model meet its intended purpose, and is it being used in a timely way to inform workforce decisions?
		WM7.4	Do the workforce model and its outputs identify key workforce risks in a way that facilitates timely action?
		WM7.5	Are users of the workforce model planning for a range of plausible outcomes, for example by considering different options and building in contingency arrangements? <i>Contingency arrangements should be built into decisions and plans for high-impact outcomes or risks.</i>
		WM7.6	Is the model kept up to date and are assumptions validated as new evidence emerges?