



National Audit Office




REPORT

The Government Finance Function's strategy to 2030

HM Treasury

SESSION 2026-27
19 JUNE 2026
HC 35



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National Audit Office

The Government Finance Function's strategy to 2030

HM Treasury

Report by the Comptroller and Auditor General

Ordered by the House of Commons
to be printed on 17 June 2026

This report has been prepared under Section 6 of the
National Audit Act 1983 for presentation to the House
of Commons in accordance with Section 9 of the Act

Gareth Davies
Comptroller and Auditor General
National Audit Office

11 June 2026

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Summary

Introduction

1 Strong financial management is fundamental to effective government. Timely and accurate financial information is essential not for its own sake, but because it underpins accountability, supports better decisions and helps deliver value for money for the public. The Government Finance Function's (GFF's) strategy to 2030 responds directly to this challenge.¹

2 The GFF is a cross-government community of over 9,000 people in finance-related roles across government. Its small central team is based in HM Treasury and led jointly by the Director General of Public Spending in HM Treasury and a chief operating officer from a major government department. Its responsibilities include publishing finance functional standards, providing training to staff through the Government Finance Academy and supporting the cross-government Finance Leadership Group. More generally, it supports finance capability across the civil service, by sharing good practice and providing advice and support.

3 In July 2025, the GFF published its strategy to 2030. It builds on many years of work and recent progress, particularly on supporting finance skills and career development. In its new strategy, the GFF set out a mission to “put finance at the heart of decision-making, delivering value for money, strengthening public trust”. It aims to do so through a finance function that is skilled and talented, insightful and data-driven, innovative and delivery-focused, and underpinned by improved finance foundations.

Scope

4 This report examines how well the GFF is set up to deliver on its strategic objectives and drive a step change in financial management. We carried out our examination at an early stage, and we publish this report as the strategy is approaching its first anniversary. Our work provides an independent check on progress, and recommendations that can be actioned in good time to help optimise the outcome.

¹ Government Finance Function and HM Treasury, *Strategy 2030*, July 2025.

5 The report covers:

- why the GFF's strategy is important (Part One);
- progress with the strategy so far (Part Two); and
- opportunities and challenges (Part Three).

This report does not question the strategy's objectives, with which we are in broad agreement, or evaluate the impact of its individual activities. Our overall approach and methodology is at Appendix One.

Key findings

How the GFF is delivering its strategy

6 In relaunching its strategy, the GFF consulted extensively with its members, considered the wider context and learned from previous strategies. The GFF sought the views of finance leaders, GFF members across departments, government organisations and accounting experts. It used this feedback to inform both its objectives and its approach to delivering the strategy. The GFF leadership and central team has also set out for members how the strategy fits within the current context of efficiency targets, technology change and reforms to HM Treasury's public spending controls (paragraphs 1.11 and 2.9).

7 The GFF has visible leadership for each of its objectives and is maturing the governance arrangements for delivering the strategy. There is clear leadership and advocacy from senior finance leaders for each strand of the strategy. The GFF created or repurposed committees to lead on strands of the strategy, including a refocused finance foundations group. There remains some work to be done to clarify who is responsible for what at the working level, and what is currently being done in areas where the objectives overlap, because of the lack of reporting under a single central implementation plan (paragraphs 2.2 to 2.7 and 2.18 to 2.19).

8 To effect change and deliver its objectives, the GFF draws on voluntary support, engagement and the goodwill it has built up with its members. The GFF has built up a strong sense of community over time. Engagement among finance staff, as assessed annually by the GFF, increased for most central departments from 2023-24 to 2024-25. Senior GFF members told us they value the peer support from the GFF community very highly. As a result, the GFF benefits from good engagement on working groups or when seeking volunteers for specific tasks (paragraphs 1.4, 2.2 and 2.16).

9 The GFF is strengthening and broadening its engagement and influence with finance staff across government. The GFF has been nominated for several awards for its OneFinance website, which brings together all its resources for members. The GFF is focusing on engaging more with staff in arm's-length bodies, recognising that these bodies account for around 40% of government spending on public services. It has also moved from holding a single in-person annual conference to a series of regional 'roadshows'. This supports the development of active regional networks, allows for regionally tailored content, and represents more efficient use of its resources (paragraphs 2.10 to 2.12).

10 The GFF is improving its understanding of its members to help tailor its training and development. There has been good take-up of the GFF's online Skills Capture Tool, which allows members to self-assess their skills and provides the central team with useful data on finance skills across government. Through the Government Finance Academy, the GFF is using this insight to develop new training, including on using artificial intelligence (AI). All finance staff in the Department for Work & Pensions have used the Skills Capture Tool and the Department has used it to tailor its own training and development offer (paragraphs 2.5 to 2.7 and 3.12).

11 The GFF is implementing a new approach to assessing departments' performance in financial management, aimed at driving improvement more effectively. The GFF and the centre of government have tried different approaches over the years to both measure and improve departments' financial management, but these have not delivered consistent impact. The GFF rates and ranks departments' performance on a range of quantitative measures but does not publish the data as it considers that would be inconsistent with its role as a provider of support and improvement. The GFF has now launched a 'balanced scorecard' to give a more holistic view of how departments are performing. It draws on data and insights from finance staff and senior civil servants who use finance services, as well as HM Treasury's view of performance. Although it is yet to be tested, the GFF has carefully designed this approach with improvement across all the strategic objectives in mind and agreed it with finance leaders across government (paragraphs 2.13 to 2.16).

Opportunities and challenges to manage

12 The changes to spending controls and accountability through Project RESET present an opportunity for the GFF and its members to raise the profile of sound financial management in departments. Project RESET, which is being jointly delivered by HM Treasury and the Cabinet Office, strips back central controls and gives departments greater responsibility and accountability for financial management. It is intended to create a more proportionate framework of controls and oversight, and to strengthen the role of the Accounting Officer as the ultimate manager of the department's budget. Finance functions can potentially build on these changes to increase their influence. They could help shift the behaviour of non-finance colleagues to support better value for money, using their position to convene other functional experts where necessary. The GFF is working closely with HM Treasury to support Project RESET but it is too early to judge its impact (paragraphs 1.8 and 3.4).

13 The GFF is at an early stage in understanding what the finance function across government will look like in 2030, including what that means for skills and headcount. The vision of a mature finance function set out in the strategy will demand higher-level finance skills, with the expectation that AI and automation will eliminate some routine administrative tasks. The GFF's Innovation Committee is at a very early stage of piloting a transformation assessment approach that departments could use to determine their finance functions' future operating model. There is a tension for the GFF to manage in pursuing this necessary work, while retaining the goodwill and commitment of its members in the uncertain period of transition (paragraphs 1.11, 2.7 and 3.11 to 3.16).

14 Legacy systems, poor quality data and a lack of fundamental cost information remain significant challenges. The GFF is well ahead of other functions in its efforts to standardise data to support the adoption of shared services across government through moving departments in groups onto Enterprise Resource Planning (ERP) systems. The aim of shared services is to unlock efficiency savings and enable analysis and insight through standardising back-office processes and data. But progress is being held back by other government functions' lack of readiness and different rates of adoption by departments. More fundamentally, the quality of data that supports decisions in government, including on costs, will need to improve dramatically if the full benefits of ERP systems and the embedded AI capabilities are to be realised (paragraphs 1.6 and 3.5 to 3.10).

15 The GFF is still developing its approach to measuring the impact of its strategy.

The GFF has developed, or begun to develop, key performance indicators for each of its strategic objectives, to define what success would look like. It is also analysing the high-level risks to delivering the strategy. But achieving its aim of a step change in financial management depends on a range of external factors and changing behaviour in both members and non-members. Continuing to develop its theory of change would help support discussions across government about how best to achieve change, and within the GFF about where it can focus the efforts of its small central team for greatest impact (paragraphs 2.8, 2.17 to 2.19 and 3.2).

Conclusion

16 Strong financial management is critical to enabling the government to steer the best course through the challenges it is facing and improve productivity and value for money. The GFF is leading efforts to put finance at the heart of decision-making in government. Through its 2030 strategy, the GFF recognises the need for a step change in how financial management supports decision-making across government, and sets out a clear ambition to strengthen capability, improve the use of data and insight, and make finance professionals more active partners in the delivery of vital public services. The GFF has strong, visible leadership and an engaged and active membership and is putting in place the elements necessary to measure progress against its strategic aims. Successfully delivering its strategy will ultimately depend on the extent to which it can overcome enduring structural and cultural barriers such as the poor quality of cost data in government, and the lack of incentives for non-finance staff to prioritise good financial management.

17 Getting this right matters. If delivered effectively, the strategy has the potential to support the step change in financial management that the government needs, and to strengthen the management of public money in support of better outcomes for the public. The changes expected under Project RESET will place even greater emphasis on the expertise and influence of the government finance profession. At the same time, the rapid development of AI presents significant opportunities as well as risks. The GFF needs to be at the forefront of these changes so that it can lead the government to seize the potential benefits. To achieve this within the constraints of its capacity, it will need to adopt an agile and flexible approach, informed by a thorough understanding of the impact of its work so that it is focusing its attention where it is most needed.

Recommendations

18 The GFF has rightly determined that it needs finance staff to be influential outside the finance function and help drive wider change. To support that aim, the GFF should:

- a** refine, publish and maintain its theory of change showing how the activities under its strategy contribute to improving the government's financial management. It should use the theory of change to: help develop success measures; identify and manage risks to delivery; prioritise its central resources; and support discussions across government about how the wider civil service can contribute to improving financial management;
- b** coordinate with departments, shared service providers and other central partners to define and implement a consistent, cross-government approach to Senior Civil Service budget holder financial management capability, to strengthen demand for finance insight and support better decision-making. This should include: (i) agreeing a baseline of knowledge and behaviours expected of Senior Civil Service budget holders; (ii) mapping and learning from existing departmental schemes (for example, budget-holder "licence" models); and (iii) updating and promoting a coherent training offer that complements the GFF's work on strengthening the finance business partner role; and
- c** engage senior government non-executive directors with a non-government background and relevant skills to provide independent challenge over the life of the strategy.

19 The pace and potential of AI use in government presents a significant opportunity for the GFF to transform the impact of the finance function. The GFF, through its Innovation Committee, should:

- d** support structured experimentation in AI use across the finance profession by: (i) defining priority problem areas where AI could improve productivity and quality; (ii) capturing and sharing learning on opportunities and risks from pilots; and (iii) championing the most effective use cases so that departments can adopt them with confidence. The GFF should set out how it will identify, assess and disseminate "what works" so that experimentation leads to adoption, not just isolated pilots; and
- e** use its influence to coordinate action to remove the barriers to scaling up appropriate AI use across government, such as through its work to support the standardisation of financial data.

20 As it takes forward its new approach to assessing departments' performance, the GFF should:

- f** provide greater action-orientated insight to departments on their strengths and development areas relative to other departments, to support peer learning; and
- g** use the results of annual departmental assessments and the balanced scorecard to provide HM Treasury with structured insights into how Project RESET is affecting departments' financial management maturity, in a way that supports evaluation, learning and targeted support.

21 HM Treasury should:

- h** develop an evaluation plan for Project RESET, to support learning and understand the extent to which it is improving the control and accountability framework and supporting better value for money; in doing so it should draw on the discussions facilitated across government by the GFF.

Part One

Why the Government Finance Function's strategy is important

1.1 This part of the report describes:

- what the Government Finance Function (the GFF) is;
- why there is an urgent need to improve financial management in government; and
- the GFF's strategy to 2030.

The Government Finance Function

1.2 The GFF is a cross-government network of staff with finance expertise.²

The GFF is led jointly by the Director General of Public Spending in HM Treasury and the current Chief Operating Officer of the Home Office. The GFF is ultimately accountable to HM Treasury. Its responsibilities include:

- supporting improvement in the capability of finance staff across the civil service;
- publishing central standards and guidance; and
- providing expert advice and specialist services, primarily through influence, convening and setting expectations.

1.3 The GFF is composed of over 9,000 finance staff from government departments, arm's-length bodies (ALBs) and devolved administrations. The majority of staff who make up the GFF are concentrated in four departments and one ALB (**Figure 1** overleaf). The GFF's headcount reduced by 6.8% between 2021 and 2024 (**Figure 2** on page 13). The majority of the reduction was in more junior grades.

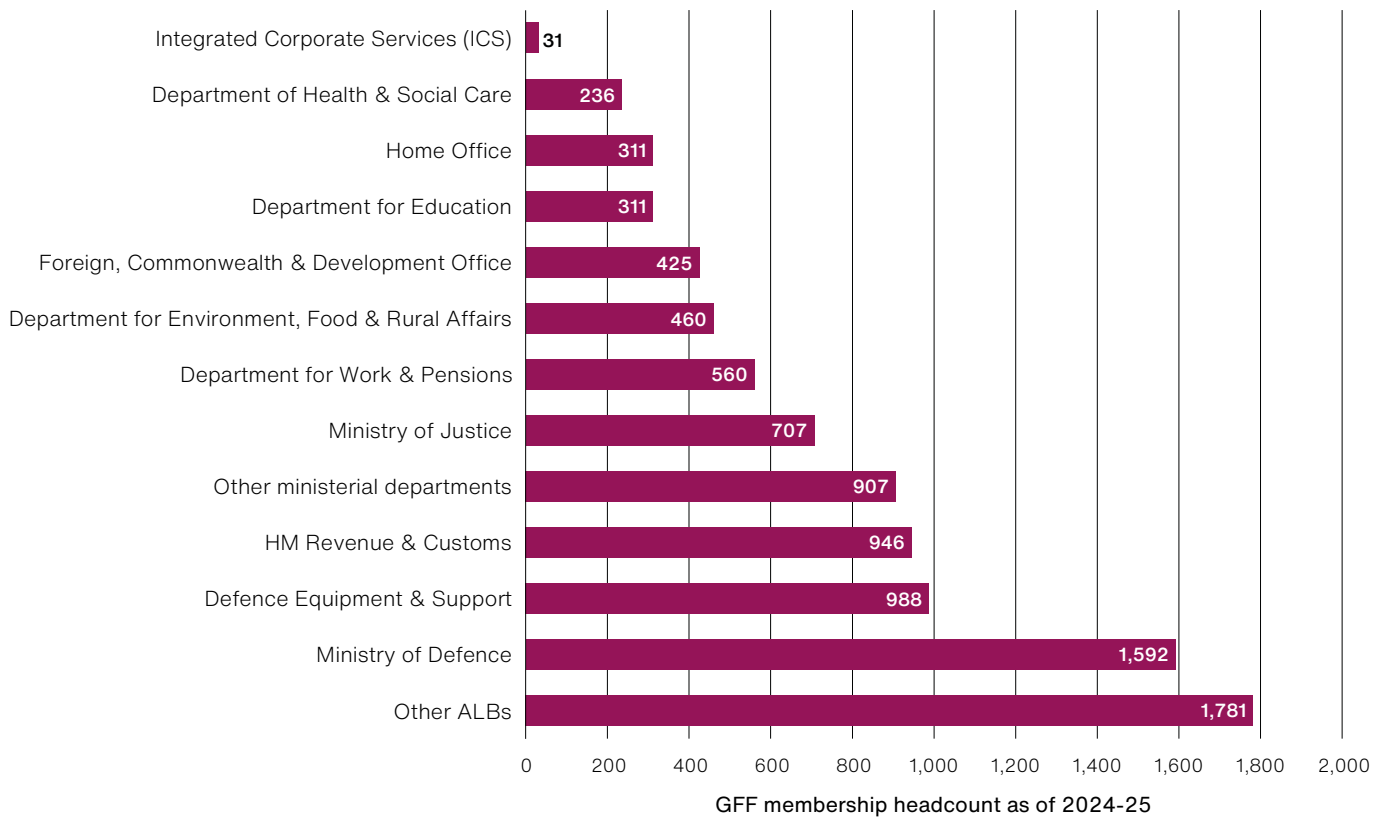
² The Cabinet Office established 14 cross-departmental 'functions' for areas such as finance, commercial, property and digital, to help recruit, develop and retain specialists in their given field. The GFF is one of these functions through which the government is seeking to develop and provide the specialist capabilities it requires.

Figure 1

Government Finance Function (GFF) membership distribution by organisation, 2024-25

Ten government organisations make up the majority of the total GFF membership, with a concentration in four of the core government departments and one arm's-length body (ALB)

Government organisation



Notes

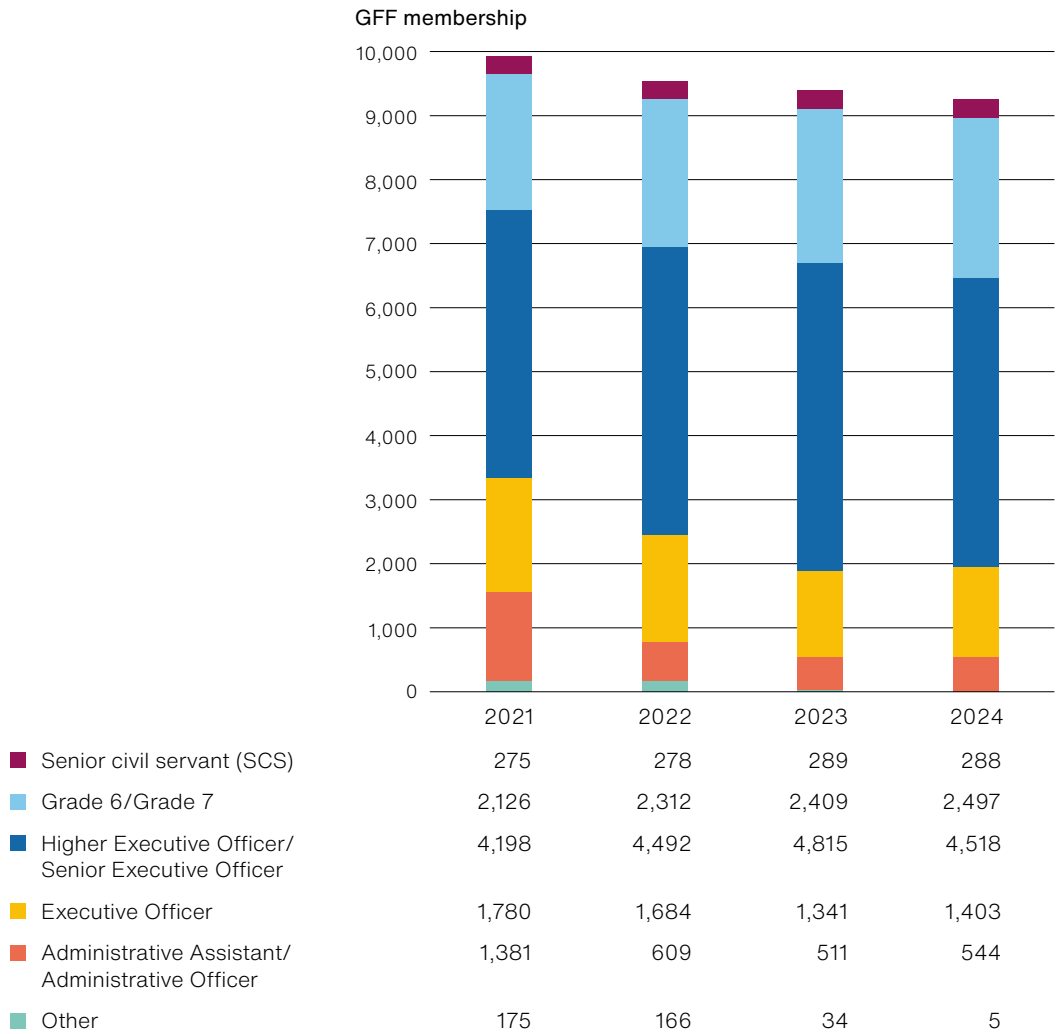
- 1 The graph includes the 10 organisations with the highest number of GFF members in 2024-25.
- 2 ICS is an organisation that provides shared corporate services for several departments. It is not an ALB or a ministerial department.
- 3 The 'Other ministerial departments' category is made up of the 10 remaining ministerial departments with individual reported membership numbers lower than 236.
- 4 Defence Equipment & Support is an ALB of the Ministry of Defence.
- 5 The 'Other ALBs' category is made up of all 49 remaining ALBs with individual reported membership numbers lower than 236.

Source: National Audit Office analysis of the latest available Government Finance Function workforce data commission to government bodies

Figure 2

Government Finance Function (GFF) membership over time, broken down by grade, 2021 to 2024

The GFF has had a reduction in its membership from 9,935 in 2021 to 9,255 in 2024, with the largest reduction in the junior grades



Notes

- 1 Grades have been combined to reflect the way some departments collate the data. SCS here includes all grades of senior civil servant.
- 2 The 'Other' category includes all non-standard grades reported by government organisations.
- 3 Across the 18 core civil service departments, two permanent secretaries in post as of May 2026 have some form of finance background.

Source: National Audit Office analysis of Government Finance Function annual workforce data commissions

1.4 The GFF has a central team of approximately 40 staff based in HM Treasury. While the GFF is responsible for the mandatory Government Finance Functional Standard, its approach to driving improvement across government is largely based on using influence, convening peer support and issuing good practice guidance. The Finance Functional Standard applies to government departments, their ALBs and some public corporations, setting expectations for the effective management and use of public funds. The GFF relies on its members choosing to attend GFF committees and groups and supporting the management and delivery of the strategy. The GFF rates the level of engagement for every department each year; 15 of 17 departments were rated good or excellent in 2024-25 (**Figure 3**).

Why improving financial management in government is urgent

1.5 The Chancellor of the Exchequer committed to reducing public spending as part of Spending Review 2025, via improving efficiency in the civil service, to provide services to the public for less money.³ Informed by the work of the Office for Value for Money, the government has set a new framework for achieving efficiency gains of nearly £14 billion by 2028-29, with most departments planning to deliver at least 3% efficiencies, measured against 2025-26 planned day-to-day budgets (**Figure 4** on page 16). To achieve this, departments will need to exercise stronger financial management.

1.6 While the UK is generally a leader internationally in accounting for public expenditure, our recent work highlights how weaknesses in financial management and reporting in government are holding back efficiency improvement.

- Weaknesses in government financial management and the lack of robust cost information are holding back productivity improvements. Without a clear understanding of service costs, government bodies find it harder to identify opportunities to improve efficiency, target interventions effectively, and realise meaningful cost savings.
- A lack of reliable cost information on public service delivery also prevents bodies from setting accurate fees and charges. This puts the value for money of public services at risk. Government bodies have expressed that they lack a clear place to reach out to for support.
- Delays to departmental accounts reduce transparency and limit Parliament's scrutiny of departmental spending. Our audit work frequently identifies weaknesses in departments' understanding of accounting standards, internal controls and quality assurance processes. This leads to errors in accounts and poor-quality drafts, further delaying publication. These delays also divert finance teams away from other strategically important activities.⁴

³ HM Treasury, *Spending Review 2025*, June 2025.

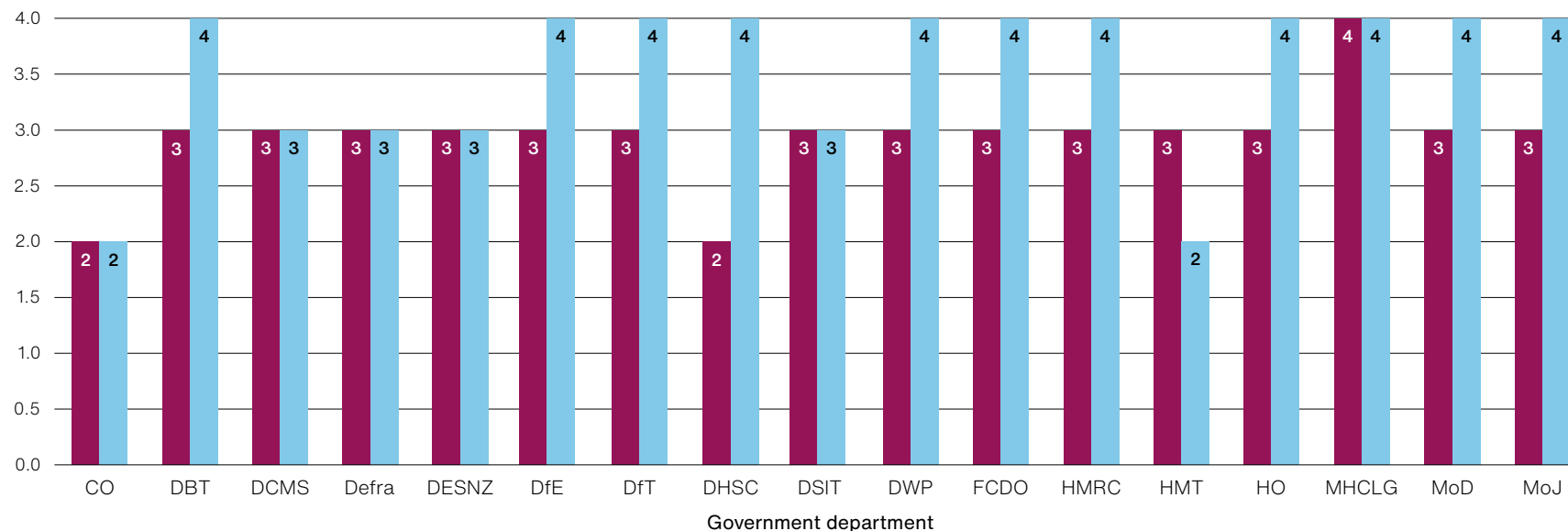
⁴ Comptroller and Auditor General, *Audit insights: lessons and findings from the NAO's financial audits in 2024-25*, Session 2024-2026, HC 1533, National Audit Office, January 2026.

Figure 3

Departmental engagement with the Government Finance Function (GFF), 2023-24 and 2024-25

In 2024-25, government departments' engagement with the GFF improved, and the GFF rated the engagement of all but two central departments as "good"

Engagement with the GFF (score)



■ 2023-24
■ 2024-25

Notes

- 1 The GFF scores the engagement of each department from 1 to 4 based on a set of criteria: 1 = "Significant room for improvement"; 2 = "Could improve"; 3 = "Good"; and 4 = "Excellent".
- 2 For example, some criteria for qualifying as 'good' include regular attendance at the Finance Leadership Group and Finance Strategy Board meetings, and membership of GFF committees.
- 3 This graph has been constructed using the latest available data.
- 4 Departments included are: Cabinet Office (CO), Department for Business & Trade (DBT), Department for Culture, Media & Sport (DCMS), Department for Education (DfE), Department for Energy Security & Net Zero (DESNZ), Department for Environment, Food & Rural Affairs (Defra), Department for Science, Innovation & Technology (DSIT), Department for Transport (DfT), Department for Work & Pensions (DWP), Department of Health & Social Care (DHSC), Foreign, Commonwealth & Development Office (FCDO), HM Revenue & Customs (HMRC), HM Treasury (HMT), Home Office (HO), Ministry of Defence (MoD), Ministry of Housing, Communities & Local Government (MHCLG), and Ministry of Justice (MoJ).

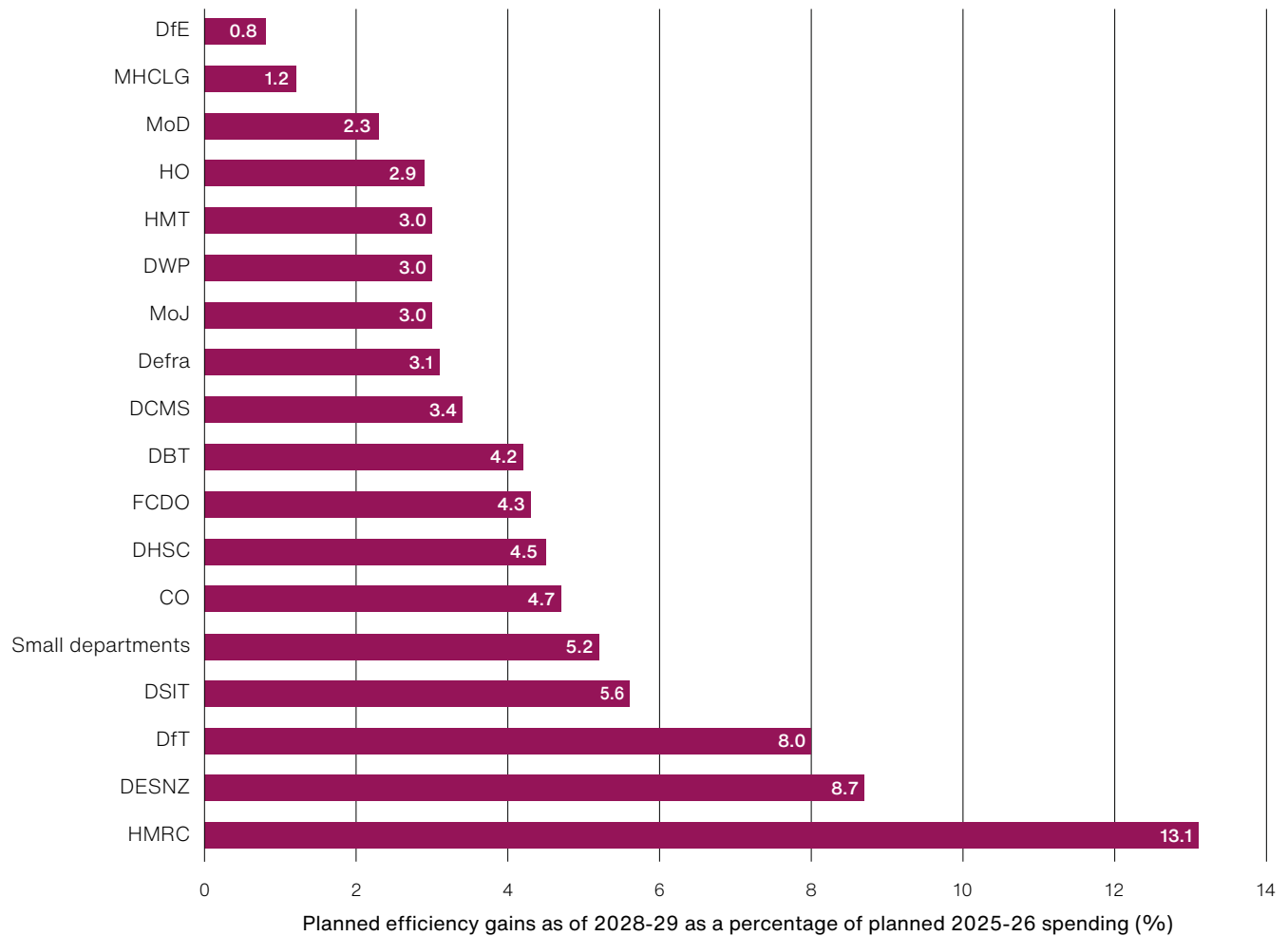
Source: National Audit Office analysis of Government Finance Function end-of-year assessment data

Figure 4

The net efficiency gains departments plan to make between 2025-26 and 2028-29, as a percentage of their resource budget

On average, departments plan to reduce their RDEL expenditure by around 4% between 2025-26 and 2028-29

Department



Notes

- 1 Resource delegated spending (RDEL) is the budget that is allocated to and spent by government departments on day-to-day resources and administration costs.
- 2 The Department for Education plans to spend £7.8 billion RDEL on non-frontline services in 2025-26. Excluding frontline services, its total planned efficiencies as of 2028-29 (net of investment) are 3.2%.
- 3 Efficiencies are reported net of investments spent to achieve the reduced costs or greater outputs.
- 4 Official Development Assistance (ODA) is government aid that promotes and specifically targets the economic development and welfare of developing countries; it was excluded from spending review efficiency plans because of recent changes in the ODA budget.
- 5 Depreciation is excluded in published departmental efficiency plans.
- 6 Efficiencies are a combination of improved outcomes with the same resources, and reducing costs.
- 7 Departments included are: Cabinet Office (CO), Department for Business & Trade (DBT), Department for Culture, Media & Sport (DCMS), Department for Education (DfE), Department for Energy Security & Net Zero (DESNZ), Department for Environment, Food & Rural Affairs (Defra), Department for Science, Innovation & Technology (DSIT), Department for Transport (DfT), Department for Work & Pensions (DWP), Department of Health & Social Care (DHSC), Foreign, Commonwealth & Development Office (FCDO), HM Revenue & Customs (HMRC), HM Treasury (HMT), Home Office (HO), Ministry of Defence (MoD), Ministry of Housing, Communities & Local Government (MHCLG) and Ministry of Justice (MoJ).

1.7 These problems have been exacerbated by incentives and behaviours that are entrenched in the government culture and tend to undermine improving efficiency and focusing on long-term value for money.⁵

- A lack of joined-up planning and governance and unclear prioritisation means that spending happens on related activities, but in an uncoordinated manner.
- Decisions about where to spend money are often grounded in poor financial data and evidence, and unsupported by monitoring and evaluation.
- The tendency of government is to give attention to a short-term view of delivery and spending control at the expense of long-term objectives, while underestimating costs and overpromising on outcomes.

1.8 HM Treasury and the Cabinet Office have set out a new approach to the public spending control and accountability framework, aimed at creating a more proportionate framework of controls and oversight, and strengthening the role of the Accounting Officer as the ultimate manager of the department's budget. Referred to in government as Project RESET, these changes, set out in the Autumn Budget 2025 for 2026-27 onwards, are intended to improve transparency and collaborative working between HM Treasury and departments. They include the following:

- Delegated Authority Limits on spending for the majority of departments for 2026-27 will be higher. HM Treasury and departments will publish these limits and agree memoranda of understanding to clarify new ways of working.
- Some types of spending that previously required HM Treasury approval will be entirely delegated to departments, including endowments and special payments.
- Departments will be expected to streamline their approval processes to ensure decisions, particularly those of Accounting Officers and departmental ministers, can be taken more efficiently.⁶
- From Spring 2026, departments will publish the outcomes they have received funding to deliver in new annual strategic plans.

⁵ Comptroller and Auditor General, *Lessons learned: a planning and spending framework that enables long-term value for money*, Session 2024-25, HC 234, National Audit Office, October 2024. In this report we drew out eight lessons and the associated incentives and behaviours that need addressing if the government is to improve efficiency and productivity and create a cultural shift towards long-term value for money.

⁶ Office for Value for Money, *Reforming the spending control and accountability framework*, November 2025.

The GFF's strategy to 2030

1.9 The GFF launched its 'Strategy 2030' in July 2025. The strategy aims to put finance at the heart of decision-making and sets out three strategic objectives to support this, underpinned by the continuous improvement of finance foundations (**Figure 5**).

1.10 This new strategy built on previous strategies and achievements by the GFF over recent years, including its development of:

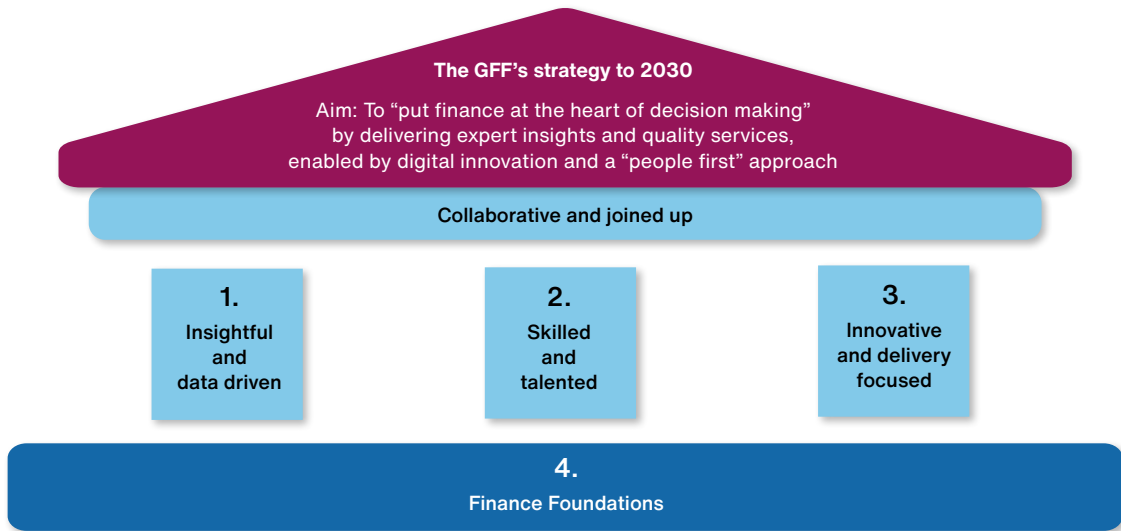
- career frameworks setting expectations of skills, knowledge and experience for staff across job families and at each grade;
- an award-winning careers website to act as a one-stop shop for all finance roles across government, boosting engagement from applicants;
- the Risk Centre of Excellence, and a range of guidance and tools to support risk management across government;
- the Skills Capture Tool, to capture data on skills and capability across the GFF; and
- a Continuous Improvement Assessment Framework, to allow departments to self-assess their maturity against the functional standard.

1.11 The GFF's rationale for refreshing its strategy included the need to use data and technology to drive efficiency, a recognition that new skills are needed to do so, and demands from officials in government departments for a higher level of insight and support from GFF members. Professional accounting bodies in general are encouraging finance teams to go beyond compliance and accounts preparation, focusing instead on analysing data to inform better strategic decision-making. The GFF leadership and central team have also set out for members how the strategy fits within the current context of productivity improvement targets and reforms to HM Treasury's public spending controls.

Figure 5

The objectives of the Government Finance Function's (GFF's) strategy to 2030

The GFF established a set of objectives for its strategy to 2030, underpinned by the need for strong financial foundations, in service to an overall mission to “put finance at the heart of decision-making”



1. Finance staff are increasingly expected to provide insights from financial and other data to improve decision-making, resource allocation and cost control. Poor data quality across government limits this.

To meet the challenge, finance staff will need stronger skills in:

- communicating insights;
- asking the right questions; and
- influencing colleagues.

2. GFF research highlights the need for new skills in sustainability, data analytics and digital transformation.

To meet the challenge, the GFF aims to:

- build capability through the Finance Careers Framework and Skills Capture Tool;
- increase financial qualifications at senior levels; and
- rebalance finance roles beyond London and the South East.

3. The GFF sees digital innovation as key to smarter finance delivery, but fragmented systems limit automation and consistency.

To meet the challenge, the GFF plans to:

- establish a centre of process excellence;
- conduct transformation assessments to provide assurance on departments' finance transformation plans; and
- develop a cross-government upskilling offer for finance professionals on the use of Copilot.

4. The GFF aligns with the NAO on the importance of strong finance foundations for success. These foundations underpin delivery of the GFF's three strategic objectives and are set out in the mandatory Finance Functional Standard.

Compliance is monitored through the Continuous Improvement Assessment Framework, overseen by the Finance Foundations Group.

- GFF mission and strategic aim
- GFF strategic objectives
- Finance Foundations
- National Audit Office (NAO) insight on the GFF's strategic objectives

Note

1 The numbers in the National Audit Office insight text boxes correspond to the numbers in the Government Finance Function strategy graphic.

Source: National Audit Office analysis of Government Finance Function and OneFinance documentation

Part Two

Setting up and progress with the strategy so far

2.1 In this part we examine progress to date on implementing the strategy and the elements the Government Finance Function (GFF) needs to achieve its ambition. We compared the GFF's arrangements against established good practice in strategy implementation (see Appendix One). This part covers:

- governance, leadership and programme management;
- communication and engagement across the GFF; and
- measuring and evaluating progress.

Governance, leadership and programme management

Clear leadership and accountability is important to drive progress and make prompt decisions about direction and priorities.

2.2 The GFF has established governance arrangements for each of its strategic objectives through repurposed or newly created committees, with clear senior leadership (**Figure 6**). Each committee is led by one or more senior government finance leaders, with membership from across central government departments and arm's-length bodies (ALBs). The GFF refreshed the membership, leadership and terms of reference for each of its committees to align with the strategy objectives. Attendance from committee members is typically high, with the people committee, for example, having an average attendance rate of 74% in 2025-26.

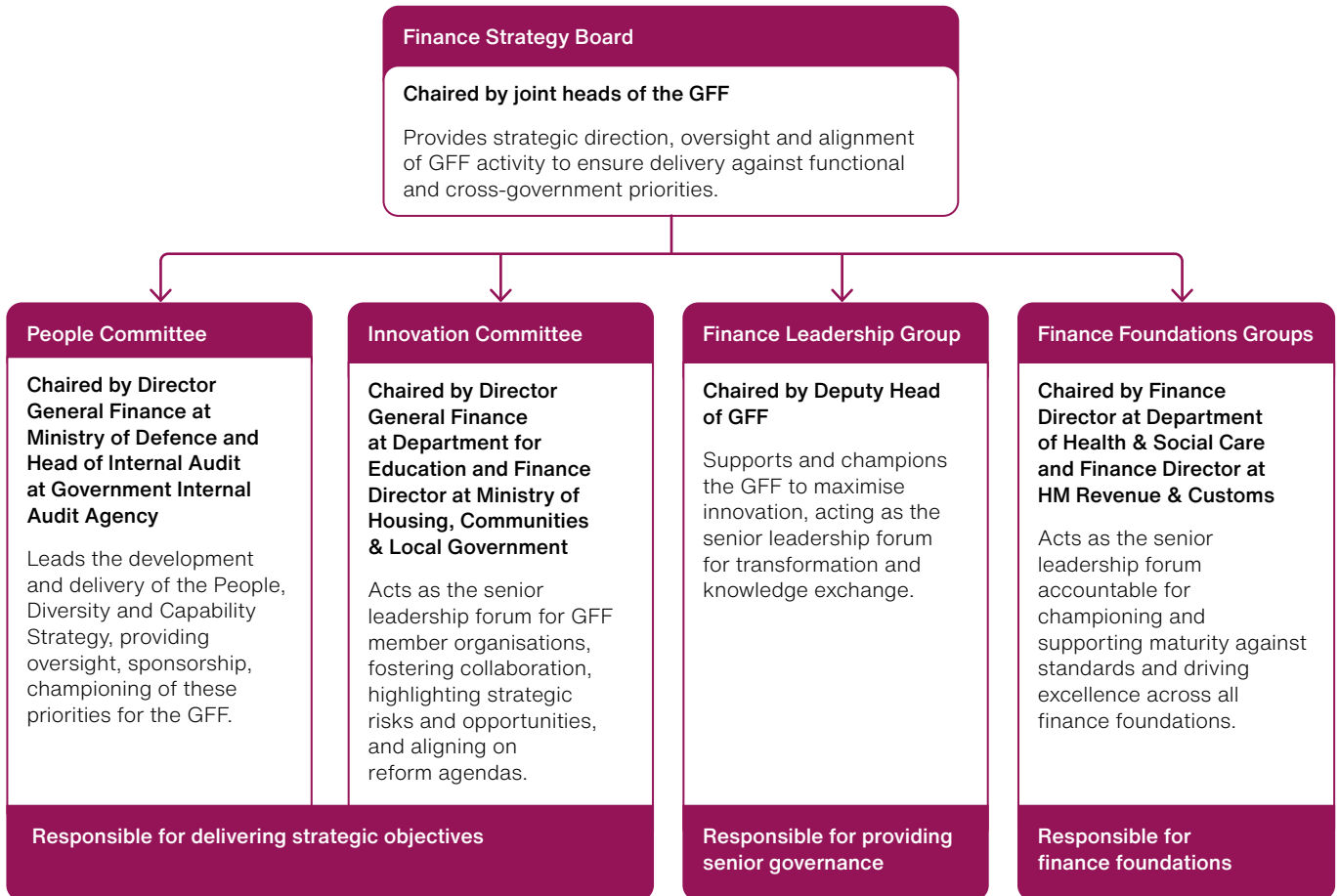
2.3 The GFF refreshed the **Finance Foundations Group**, previously called the Risk, Control and Assurance Board (RCAB), to align with the goal of championing finance foundations. The rebranded Group is tasked with, among other things, managing data-gathering from departments on their financial management, following up on National Audit Office recommendations around costing data in government, and working to facilitate sharing of finance data across government. It includes members from the Government Internal Audit Agency and the Small/Medium Departments' Finance Directors' Network.

2.4 The long-standing **Finance Leadership Group** brings together HM Treasury with the most senior finance leaders from across government, to support communication and alignment of priorities.

Figure 6

Governance board structure for the Government Finance Function’s (GFF) Strategy 2030

The Finance Strategy Board is accountable for the GFF Strategy 2030 and has delegated delivery of strategic objectives to the People and Innovation Committees



Notes

- 1 The Innovation Committee was formed in 2025 as part of the launch of GFF Strategy 2030.
- 2 The chairs of each committee are correct as of April 2026.

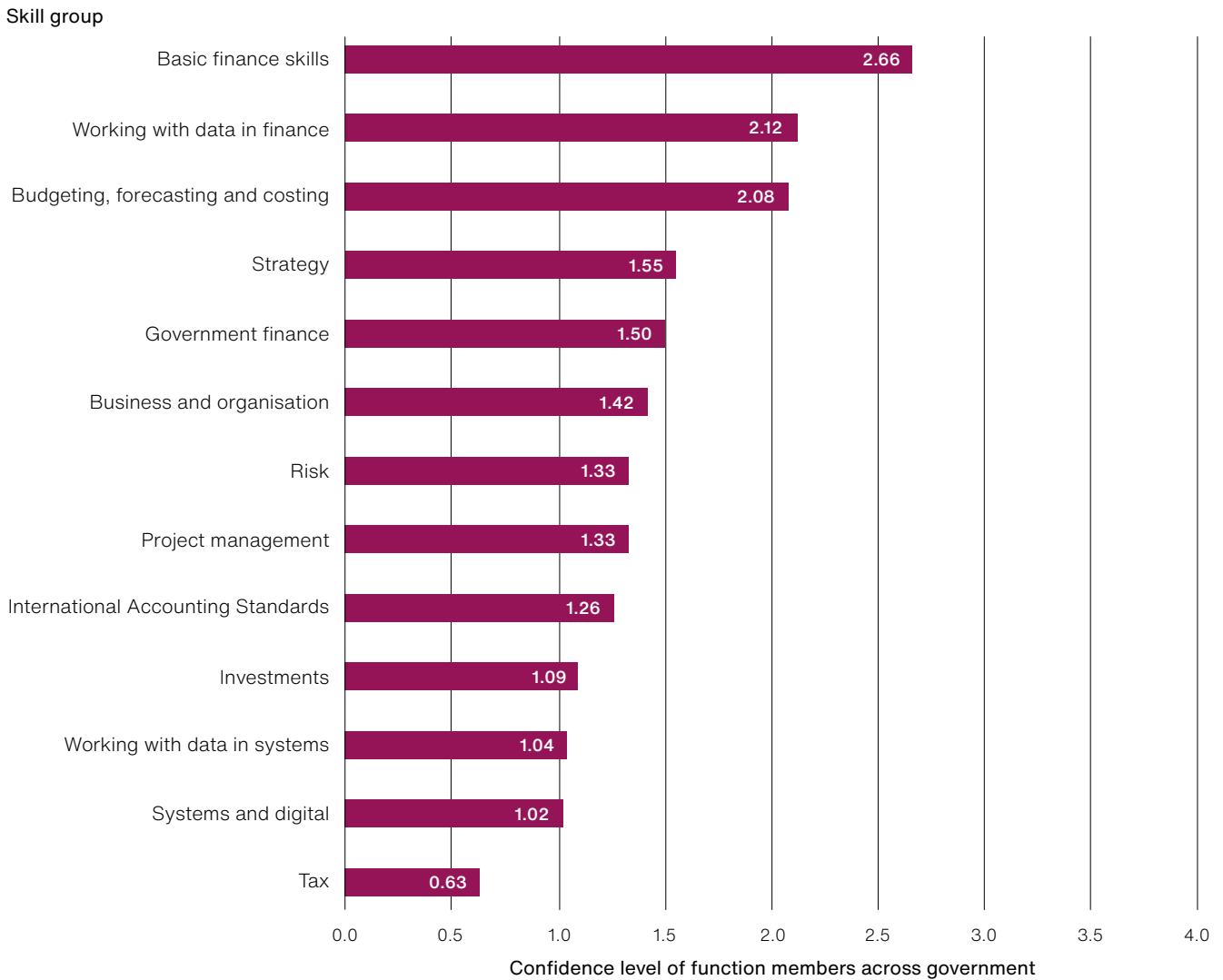
Source: National Audit Office analysis of Government Finance Function documentation

2.5 The People Committee leads on the GFF’s objective for its membership to be “skilled and talented”, including responsibility for the Government Finance Academy, Finance Career Framework (including updating the definitions of what is expected of different finance roles) and the Skills Capture Tool (see paragraph 1.10). It is working to improve its understanding of the GFF’s membership and skills, and tailoring training it offers to address gaps. As at September 2025, the Skills Capture Tool had received 4,920 submissions, and the GFF aims to increase the uptake further. The tool allows finance staff to assess themselves against a range of key finance skills (**Figure 7** overleaf).

Figure 7

How Government Finance Function (GFF) members self-assess their skills, as of September 2025

The GFF membership self-assessed as being strongest at basic finance skills, with systems and digital, and tax, being areas of particular weakness



Notes

- 1 GFF members gave rankings between 0 and 4 for their confidence with each skill group. The rankings range from “no awareness”, “awareness”, “working” and “practitioner” to “expert”. This was done using the Skills Capture Tool.
- 2 Data gathered up to the end of September 2025, from 4,920 submissions of members of the GFF across government.

Source: National Audit Office analysis of Government Finance Function People and Capability team data

2.6 We spoke to finance leaders in some departments who had actively used the Skills Capture Tool to tailor training and development resources for their finance staff (**Example A**). The Government Finance Academy has updated its training offer with new technology developments including artificial intelligence (AI) usage and digital finance skills.

Example A:

Department for Work & Pensions' (DWP's) tailoring of training to skills gaps in finance

The GFF worked with DWP to pilot the use of data gathered through the Skills Capture Tool as it had scored highly in initial skills scores, and all DWP staff had submitted skills data. DWP selected three key areas where its finance staff were less skilled: commercial acumen, business case appraisal and technical accounting. DWP then designed interventions in response, including bringing in commercial business partners to provide teach-ins and professional learning bodies to offer bespoke training on accounting standards.

2.7 The newly established **Innovation Committee** leads on the remaining two objectives – for the GFF membership to be “insightful and data driven” and “innovative and delivery focused”. The Committee is still developing its workstreams, and our interviewees said it has not made as much progress as they had hoped. It is currently focusing on:

- transformation assessments of finance functions in departments. It is working to identify suitable data sources to understand the time spent on finance-related tasks within departments. It plans to use these data to develop an understanding of how AI and automation could support efficiency, and target further interventions on the areas of greatest opportunity; and
- the use of Copilot for government finance. This includes developing training for finance staff across government on AI.

2.8 The **GFF central team** is currently developing its understanding of the risks to the delivery of the strategy and compiling a risk register. This risk register includes ongoing ‘system-level’ risks and does not seek to capture operational risks at the committee level. This risk register appropriately considers the likelihood and severity of each risk and sets out clearly who is responsible for managing each one. The highest-rated risk identified is that of losing senior finance staff from the GFF who may leave for wider public sector roles and higher pay, increasing the risk of not having the right people in the right roles to deliver elements of the strategy.

Communication and engagement across the finance community

It is important for the GFF to communicate with departments and government bodies, and its individual members across government, to involve and engage them with activities that support the strategy. It needs finance staff to act as change agents and deliver the strategy's message to finance and non-finance staff across government.

2.9 The GFF engaged widely during the development of the strategy. It gathered views from finance leaders in central departments and smaller non-core departments, as well as senior civil servants from across the GFF. Specifically it used: focus groups to examine proposed strategy objectives; conversations with existing committees; and drop-in sessions for GFF members from the senior civil service. Senior finance leaders across government that we spoke to were aware of and positive about the objectives of the strategy.

2.10 The GFF also engaged with finance leaders in ALBs during design of the 2030 strategy. This was to address previous concerns that ALBs, which account for some 40% (£366 billion) of central government spending, were not sufficiently engaged. The GFF has also included ALBs and small departments in the governance structure for the strategy – for example, an Ofgem representative sits on the Innovation Committee.

2.11 In the past, the GFF communicated with its wider membership through an annual conference, with over 2,000 attendees in 2025. In 2026, it moved to a series of smaller regional 'roadshows'. These are cheaper to run, easier for staff to travel to, and allow for tailoring of content to regional staff. So far, the GFF has seen good engagement with the roadshows, with over 800 attendees for the first five of 10 events planned, a similar level of reach to prior years.

2.12 The GFF communicates widely through its OneFinance website, which has over 20,000 active users as of 2026. The GFF views OneFinance as its primary digital communication channel, and the website has been nominated for several awards. OneFinance is accessible to all public or civil servants, and not just those within the GFF. It has continued to build engagement with a robust communication plan that includes OneFinance strategy pages and targeted emails. Over 200 members viewed the GFF strategy page in the three months following its launch in 2025. The GFF has also used OneFinance to launch a mentoring platform to formalise peer support and coaching.

Measurement and evaluation

Measurement and evaluation of strategy inputs, outputs and outcomes is important to inform whether the GFF needs to alter its activities, allocate scarce resources differently, or otherwise adjust its operating model to deliver the objectives.

2.13 The GFF, HM Treasury and the Cabinet Office have tried different approaches over the years to measure and monitor departments' financial management performance and maturity. In setting out its approach under the new strategy, the GFF noted that its previous efforts to measure financial performance lacked consistency and impact and tended to fall away every few years. Its aim under the 2030 strategy is to track departmental performance and drive improvement in financial management, as well as measuring progress against its three strategic objectives.

Measuring the performance of departments

2.14 Until the end of 2025-26, the GFF's end-of-year assessment of financial performance in the main government departments has been based largely around assessments against 10 measures.⁷ Following discussions with departments and moderation by the HM Treasury spending directors and deputy directors, departments received an end-of-year report, which informed discussions of delegated approval limits agreed with HM Treasury. We looked at data from these assessments in 2023-24 and 2024-25 which showed that, in 2024-25, 13 of 19 departments improved their overall score and six worsened, though not all the metrics were comparable between the two years.

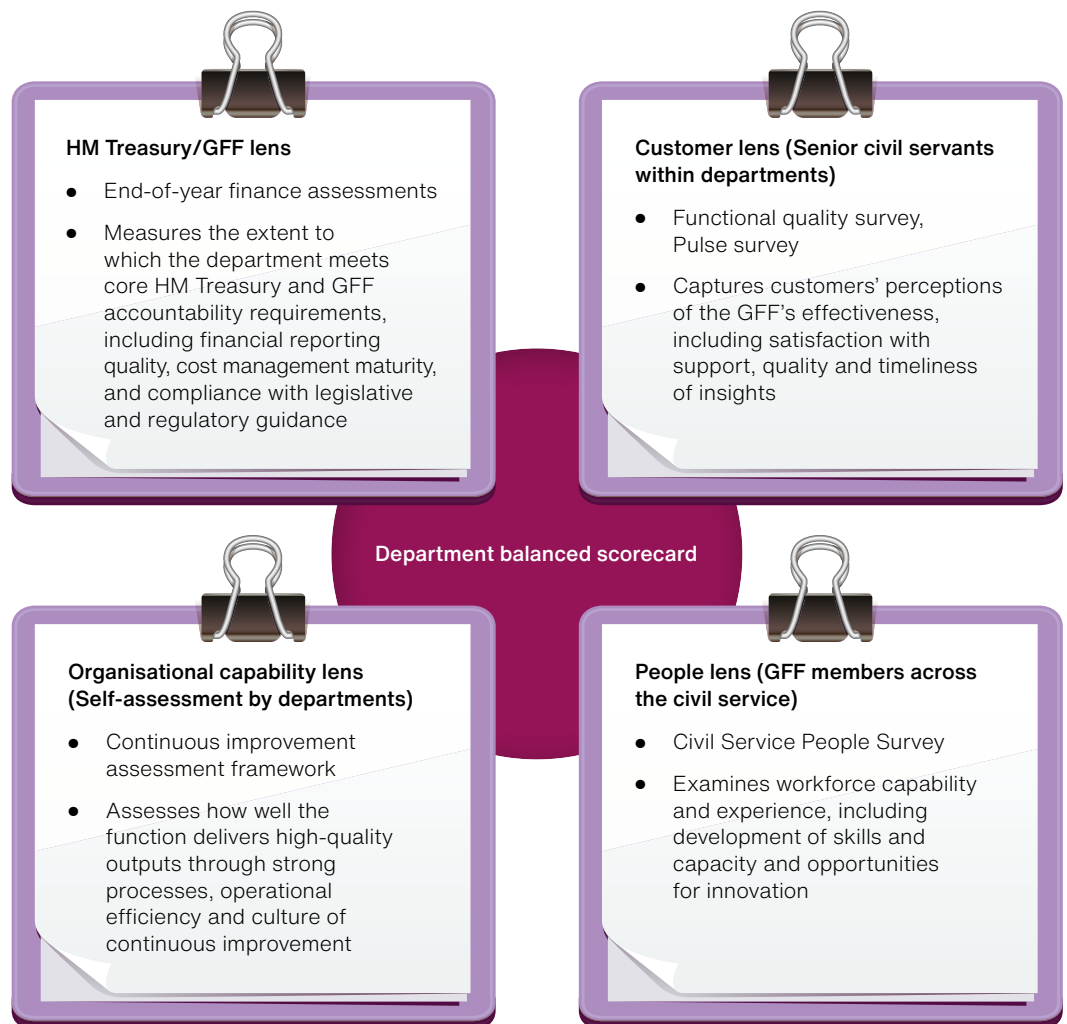
2.15 In November 2025, the Finance Strategy Board agreed to revise the GFF's approach to measuring departmental performance and use a new balanced scorecard, which brings together a wider range of existing data sources (**Figure 8** overleaf). It has chosen measures that give a broader view of departmental performance, provide a mixture of viewpoints, and consider the context in which the measures exist. The GFF has tried to prevent overlap of the data sources, and to minimise the burden on departments by avoiding new data requests.

⁷ The metrics covered the following: use of the Reserve, delivery of annual report and accounts, delivery of departmental return to the Whole of Government Accounts, forecasting accuracy (two metrics), quality of business cases, compliance with Managing Public Money rules, engagement with HM Treasury spending team, survey results on quality of functional support provided to department, and engagement with the GFF.

Figure 8

Balanced scorecard used by the Government Finance Function (GFF) to track departmental performance, 2026-27

The balanced scorecard uses four lenses to track assurance, identify areas of risk and opportunity, and inform targeted investment across departments



Notes

- The GFF has brought together data collection exercises to provide a weighted assessment for each lens.
- The weightings for each lens as of 2026-27 are: HM Treasury and GFF (40%), Customer (25%), Organisational capability (10%), and People (25%).
- The end-of-year finance assessment is a self-assessment template to help departments align themselves with HM Treasury/GFF priorities and enable clearer tracking of performance.
- The Cabinet Office Functional Quality Survey has been paused. The GFF will now conduct its own customer satisfaction survey of senior civil servants (SCS) in departments instead.
- The continuous improvement assessment framework allows organisations to assess themselves with a rating from "Good", "Better" and "Best".
- The Cabinet Office will provide a functional cut of the Civil Service People Survey, and the GFF performance team will generate an overall people score for each department.

Source: National Audit Office analysis of Government Finance Function documentation

2.16 The GFF does not publish or share more widely its assessments of departments' financial management performance. GFF leaders told us that sharing the data and assessments could jeopardise the goodwill and engagement of the departments it relies on for its influence in government. The GFF considers that it provides an important safe space for government finance leaders to discuss challenges and access peer support, and finance leaders we spoke to agreed. However, one department told us that more data comparing performance across government could provide valuable insights on ways to do things better.

Measuring progress on the strategy

2.17 In addition to measuring departments' performance, the GFF has designed a Strategic Outcome Framework to assess the impact of the strategy overall, monitor progress against its three strategic objectives, and highlight risks and improvement opportunities. The GFF has set out eight critical success measures underpinning its three objectives, and intends to monitor each critical success measure with several key performance indicators (KPIs) (**Figure 9** overleaf). As of April 2026, the GFF has agreed KPIs for two of the eight critical success measures. It has not yet mapped its strategic objectives to the critical success measures, and through to KPIs and the activities committees are pursuing.

2.18 The GFF has begun to assess its progress against the strategy as part of a planned year-one assessment. The GFF shared with us a draft version of its assessment, which documents the progress it has made in establishing the strategy governance, leadership and measurement methodology. The final version of this assessment should provide a balanced view of the progress made by the GFF, in the context of its strategy objectives, enablers and KPIs, and a critical look at areas of slower progress or emerging issues.

2.19 There is no central implementation plan or 'theory of change' which ties objectives to actions, measurements and outcomes. Individual committees have clear plans to deliver on their own portions of the strategy. They are developing the detail of their assigned strand of the strategy and are at various stages of this work. But the GFF has not brought together a plan that describes the exact activities and plans of each committee, how these activities are progressing, what actions or behaviour changes are needed from others outside the GFF, or a theory of change to tie these actions back to the strategy objectives and enablers. This has led to some confusion internally as to who is responsible for what, and what is currently being done elsewhere in the GFF. The GFF has identified the lack of clear separate responsibilities as a risk, and told us it plans to produce a governance handbook to address it.

Figure 9

Key performance indicators (KPIs) used by the Government Finance Function (GFF) to measure the performance of critical success measures in its 2030 strategy

As of April 2026, the GFF has established KPIs for two of its eight critical success measures, and is actively developing the remaining six

Critical success measures	KPIs
Data maturity and standardisation	Still in development
Quality of insight	Still in development
Skills gap index	Coverage and recency of skills data reported through the GFF Skills Capture Tool Qualification rates for senior and delegated grades
Workforce composition	Size of workforce Size of GFF job families Gender balance Regional workforce distribution (London vs non-London) Broader workforce structure and diversity indicators
Value for money	Still in development
Culture of innovation	Still in development
Technology adoption (including artificial intelligence and analytics)	Still in development
Levels of automation	Still in development

Source: National Audit Office analysis of Government Finance Function documentation

Part Three

Opportunities and challenges

3.1 The Government Finance Function (GFF) is delivering its strategy against a background of wider changes that affect government finance and are interlinked. To deliver its objectives, it will need to manage the associated risks, and stay agile to take advantage of the opportunities to reinforce positive change. This part examines the opportunities and challenges for the GFF's strategy associated with:

- evolution in accountability and spending control;
- shared services for government;
- the quality of cost information;
- artificial intelligence (AI) adoption in government; and
- future finance resourcing models.

Evolution in accountability and spending control

3.2 The GFF's mission to "put finance at the heart of decision-making" reflects that officials of all backgrounds across government make decisions affecting the management of taxpayers' money. The GFF therefore needs to influence effectively to ensure good financial management and overall value for money. HM Treasury offers guidance and training for all civil servants who are budget holders and some departments offer their own training, but our work and that of the Government Internal Audit Agency shows that practice is inconsistent.

3.3 The GFF's leaders are clear that their vision is of a finance function which is not just seen as the source of numbers and data but as a partner that can help officials make choices and deliver value for money. In our work we have seen examples of this, such as in the Border Change Delivery Unit at HM Revenue & Customs: finance teams were coaching and upskilling budget holders and building accountability for financial management across the business, resulting in better planning and forecasting and better operational decisions. The role of the Finance Business Partner (FBP) is crucial to providing this support for budget holders and other non-finance staff, and FBPs make up nearly a quarter of all finance roles.⁸ The GFF has refreshed and relaunched the role description and training for FBPs in 2026 and is beginning to focus on strengthening communication and influencing skills for these staff (**Example B**).

Example B:

Refresh of the Finance Business Partner role

The GFF wants finance staff to be more involved in influencing decision-making, rather than merely 'number crunching', as part of its 2030 strategy. Finance Business Partners (FBPs) across government are directly involved in this effort, as their roles include analysis and communication of financial data to the wider business, providing independent advice to support delivery of business objectives.

The Department for Work & Pensions (DWP) had the largest number of FBPs of any department as of 2024, and has moved to greater finance service automation to free them up to focus on more complex work. It co-sponsored the refresh of the FBP career framework in 2026. This sets out the behaviours and qualifications required for each grade of that career path.

The refreshed career framework gives greater prominence to four themes, describing the behaviours that staff at each grade need to demonstrate in:

- leadership and management;
- financial advice;
- having an influential voice; and
- business expertise.

3.4 The Project RESET changes to the public spending control and accountability framework (paragraph 1.8) require departments to review their internal processes and clarify responsibilities. The government's central functions will no longer prescribe detailed, one-size-fits-all controls. Instead, departments are expected to design proportionate internal governance arrangements that reflect their own risks and operating models. RESET is intended to drive greater financial management maturity in departments but also creates risks. The National Audit Office's financial management good practice guides set out the practices and behaviours we have identified as important (**Figure 10** overleaf). The GFF is working closely with HM Treasury to understand how the changes affect departments. With its strong network across government and at senior levels, it could bring together early insights about whether cultural change is happening and financial management maturing.

Shared services for government

3.5 Ageing systems and data are chronic barriers to better financial management in government. The government has established the Shared Services strategy to standardise back-office processes and services across government, so as to reduce costs, improve data and streamline processes.⁹

3.6 Government departments and other bodies are due to move in groups (or clusters) to new enterprise resource planning (ERP) systems and shared services over the course of the GFF's strategy period. The GFF has taken this into account, limiting the scope of its strategy to reflect the likely high demands of the changeover on GFF members. It is seeking to use the delivery of Shared Services to help achieve two of the strategy objectives, "Insightful & data driven" and "Innovative & delivery focused".

3.7 The GFF has been a leader among the government functions in creating a single integrated reference model of all its process and data standards (now known as NOVA) which supports shared guidance for central government and facilitates the move to shared services. The GFF delivered its functional standard, but overall progress has been limited by a lack of cooperation from the other two lead functions. The Commercial function largely opted out of NOVA, and the HR function has been delayed in moving beyond the design stage of its standard.

3.8 The GFF has also created the common chart of accounts, a standard format for accounting codes, to address the fragmented approach to recording transactions across government. This could enable powerful analysis across government accounts. There is, however, no timetable for government departments to adopt the common chart of accounts because some clusters had already moved to new ERPs before it was completed. This will make it harder for the government to achieve data convergence.

⁹ Comptroller and Auditor General, *Update on government shared services*, Session 2024-2026, HC 1718, National Audit Office, March 2026.

Figure 10

Framework for embedding financial management throughout organisations

Our good practice guide series offers actions finance teams can apply to instil accountability for financial management throughout organisations

Recommended good practice	Why this matters	Where to find out more
There is a clear and demonstrable commitment from senior leadership on the need for finance to be integrated fully within the decision-making process.	Helps set a culture for the organisation where finance professionals can interact and collaborate successfully with the organisation.	'Leadership, governance and culture', <i>Financial management in government: enablers of success</i> , National Audit Office, July 2023, page 7.
Make financial management responsibilities clear in role descriptions and provide individuals with the time to execute these responsibilities.	If finance leaders can instil a culture of accountability and ownership across the organisation, there is a much greater chance of the organisation being in a position where it has accurate and up-to-date financial management information.	'Clear accountabilities and responsibilities', <i>Financial management in government: enablers of success</i> , National Audit Office, July 2023, page 12.
Build accountability for realistic financial planning directly into the performance evaluation of individuals across the organisation.	This makes clear that accountability is held at an individual level, establishes the roles and responsibilities of all individuals, and promotes the importance of taking ownership for planning and monitoring budgets.	'Making planning inclusive', <i>Financial management in government: strategic planning and budgeting</i> , National Audit Office, September 2023, page 9.
Make financial planning an inclusive and collaborative process across the entire organisation.	Inclusive planning creates an environment where finance can fully challenge budgets for realism at the outset rather than as a retrospective exercise when variances materialise.	'Making planning inclusive', <i>Financial management in government: strategic planning and budgeting</i> , National Audit Office, September 2023, page 9.
Leadership emphasises the importance of budget holders being accountable for monitoring financial performance and ensuring forecasts are accurate and realistic.	Reduces the amount of remedial work finance teams need to perform and allows decision-makers to act in a timely manner based on realistic information.	'Promote a culture of accountability', <i>Financial management in government: monitoring and forecasting</i> , National Audit Office, January 2025, page 7.
Encourage a culture where everyone in the organisation can easily interact with financial information on a routine basis.	Allows budget holders to benchmark their costs and plans to others' and provides opportunities for collaboration.	'Use information intelligently', <i>Financial management in government: allocating resources</i> , National Audit Office, December 2024, page 8.
Be transparent about the basis on which allocation decisions have been made.	Helps secure collective buy-in across the organisation by demonstrating rationale and how decisions support strategic priorities.	'Use information intelligently', <i>Financial management in government: allocating resources</i> , National Audit Office, December 2024, page 8.
Standardise reporting templates and frameworks for all users and functions.	Makes it easier for users across all functions to engage with and act on the information confidently.	'Understand the purpose of reporting', <i>Financial management in government: reporting for decision-making</i> , National Audit Office, September 2025, page 9.
Define who owns data across the organisation, ensuring responsibilities and accountabilities are understood.	When different functions across an organisation don't have accountability for their data it can often default to finance teams to correct issues.	'Set the standard for quality data', <i>Financial management in government: reporting for decision-making</i> , National Audit Office, September 2025, page 13.
Strengthen relationships and improve reporting by integrating finance into day-to-day operations.	Enables finance to better understand the business, speeds up reporting processes, and helps other functions appreciate the value of finance.	'Encourage positive behaviours', <i>Financial management in government: reporting for decision-making</i> , National Audit Office, September 2025, page 20.

Source: National Audit Office, *Financial management in government: good practice guide series*. Available at: www.nao.org.uk/insights/financial-management-in-government-series/

The quality of cost information

3.9 Overall, the government has a limited understanding of the costs of individual services, which is a barrier to improving productivity. Poor data often mean departments do not know the underlying cost drivers and therefore are not aware of the opportunities for improvement from better processes, data and technology either. Previous attempts to improve government cost information have been inconsistent and lacked a sustained focus on addressing problems with data infrastructure.

3.10 We recommended in September 2025 that HM Treasury and the GFF produce guidance for departments on how to apply process and activity cost principles.¹⁰ The GFF is conducting a skills assessment and is working to improve its understanding of cost drivers. Departments are receptive to this push, especially given the efficiency targets set in the 2025 Spending Review. The GFF is seeking to identify good practice and co-produce the guidance with departments through cross-government working groups. We note that improvement will depend on whether departments adopt the guidance and address the underlying data and system constraints.

Artificial intelligence (AI) adoption in government

3.11 There is a long-term opportunity for government to make greater use of AI in its pursuit of better financial management and efficiency savings. New ERP systems, including those being adopted by departments as part of the Shared Service strategy, typically make use of AI to cleanse data and detect errors. However, financial data across government is limited and inconsistent in its quality and interoperability, which limits the savings available (paragraphs 3.5 to 3.10).

3.12 The GFF Innovation Committee is at an early stage with its work on AI in finance (paragraph 2.7). It plans to produce targeted use cases for AI in finance tasks, and to create a single business case so that departments do not need to develop individual cases for AI adoption in their finance teams. Finance leaders we spoke to agreed their teams needed support urgently to understand how they can use AI in their work, and to begin to do so proactively rather than waiting for tools to be provided for them.

3.13 More widely, government bodies are increasingly paying for Copilot licences as part of annual cloud-based services and expecting to deliver productivity gains. The finance function, led by GFF, can play an important role in measuring the extent to which departments are delivering the expected benefits from this.

¹⁰ Comptroller and Auditor General, *Improving government's productivity through better cost information*, Session 2024–2026, HC 1291, September 2025.

Future finance resourcing models

3.14 While the adoption of AI in finance might suggest the potential to reduce headcount, the challenge of transforming services and business processes and delivering real efficiency improvements requires more high-level finance skills. The GFF has noted the challenge of preserving a talent pipeline in government finance teams as a significant risk.

3.15 Departments currently have widely varying models for their finance functions. The GFF Innovation Committee aims to understand the current state of finance teams across government and prompt greater consistency and improvement (paragraph 2.7). Scoping this work has taken longer than expected. For example, after feedback from the Department for Education, the GFF widened the work to include all finance-related activities in the baselining exercise, rather than only those reporting directly to the Finance Director. The work was also slowed by resource constraints in the central GFF team.

3.16 The work on future finance models is important, but there are risks that it could be held back if departments are reluctant to engage. We heard concerns about whether the GFF should be involved in discussions that might ultimately lead to reductions in the numbers of finance staff across government, which could put at risk the goodwill and engagement it has built up with members across government.

Appendix One

Our audit approach

Our scope

1 Our focus was on understanding whether the Government Finance Function (GFF) has the conditions in place to successfully implement its 2030 strategy. We were motivated to pursue this as improving government's financial management capacity and capability is an objective that the National Audit Office (NAO) and the GFF share. We used three overarching questions to explore this.

- Has the GFF developed a strategy implementation plan with clear deliverables, timelines, and measures to track outcomes and manage risks?
- Does the GFF have a good understanding of the barriers and enablers to successful implementation of the strategy?
- Does the GFF have a monitoring and evaluation plan covering performance benchmarking and progress tracking for the strategy?

2 We did not set out to:

- question the strategy's objectives (with which we are in broad agreement);
- evaluate the impact of its individual activities; or
- look at the financial management capability of bodies across government or conduct a detailed analysis of finance skills.

3 As the external auditor of government departments and central government bodies we work closely with the GFF on a wide range of activities that support the government's financial management and reporting, and we have professional relationships with GFF members at all levels. We identified the familiarity risk this creates for this audit and concluded that it was mitigated by the following.

- Our audit team was made up of staff who were not directly involved in any strands of NAO-GFF collaboration.
- All NAO staff contributing to or commenting on the findings completed a specific ethical declaration, and all NAO staff commit annually to be bound by ethical standards including independence.

Our evidence base

4 We carried out fieldwork between 16 February and 6 May 2026 and used a range of methods and sources set out below.

Evaluative framework

5 We developed an evaluative framework that focused on the GFF's strategy implementation plan, its understanding of barriers and enablers to successful implementation, and plans for monitoring and evaluation. We drew on past NAO reports as well as on the Government Project Delivery function's Teal Book to form the basis of our evaluative framework.

6 Our evaluative framework assessed the GFF's strategy documents against the following good practice elements.

- Implementation plan
 - Planning: Tailor and structure planning appropriately; integrate and align all components of the plan; and approve, baseline, and maintain the plan.
 - Benefits management: Define and align benefits with objectives; Plan, appraise, and manage benefits throughout the lifecycle; and realise, review, and close benefits systematically.
 - Risk management: Embed risk management into objectives, planning, and decision-making; establish and operate a structured risk management framework; and actively manage, monitor, and close risks throughout the lifecycle.
- Barriers and enablers
 - Issue management: Set up and align a structured issue-management framework; identify, assess, and respond to issues proportionately; and monitor, report, and close issues systematically.
 - Stakeholder engagement: Identify, analyse, and prioritise stakeholders systematically; plan and deliver targeted, consistent, relationship-focused engagement; and monitor, adapt, and close stakeholder engagement effectively.
 - Communications: Plan and structure communications strategically; communicate clearly, consistently, inclusively and in line with government standards; and implement, monitor, evaluate and close communications activities.

- Monitoring and evaluation
 - Reporting: Define a clear, needs-based reporting framework; prepare focused, reliable reports using validated data; and monitor, issue, and adapt reporting throughout the lifecycle.
 - Information and data management: Organise, control and secure information and data; create, store, use and share information responsibly; and manage the full lifecycle of information assets.
 - Resource management: Identify and source resources strategically; plan, allocate and monitor resources in line with schedule; and mobilise, manage and demobilise resources effectively.
 - Finance: Align financial management with organisational systems and controls; plan, control and monitor finances rigorously; and forecast, report and close finances transparently and securely.

7 We collated evidence against each of the good practice elements listed above, using this to guide our document review and synthesis of extracted material. The synthesis output formed the basis of our content in Part Two.

Expert consultation

8 Throughout our audit, we had touchpoints with NAO financial, risk management and strategy delivery experts to sense-check our audit approach and emerging findings.

9 We met the Government Internal Audit Agency (GIAA) to test our emerging findings and recommendations with them.

Copilot enabled document review

10 We reviewed publicly and non-publicly available documents from the GFF. We systematically analysed these documents using an extraction template and mapped the extractions against our evaluative framework.

11 We reviewed a range of documents covering:

- strategy and policy;
- evaluation and audit insights;
- frameworks and methodologies;
- data and survey outputs;
- governance and meeting records;
- performance reporting;
- risk and delivery planning;
- communications and engagement;
- stakeholder insight; and
- case studies and good practice.

12 We used Copilot to thematically aggregate content extracted under our evaluative framework, feeding the output of this into a logic map to identify emerging themes from the evidence.

13 We put in place quality assurance processes to make our Copilot usage as robust and transparent as possible. These processes involved us taking the following actions.

- Ensuring any datasets that we provided to Copilot covered the same or similar thematic area: We did this through our extraction template, to which we mapped data as described above; this was to mitigate the risk of Copilot 'hallucinating' linkages between datasets.
- Providing clear and concise prompts and making a record of the prompts used: We did this to ensure that the same prompt was used throughout a synthesis exercise.
- Reviewing Copilot's outputs against our evidence: We checked for factual accuracy and sense checked any evaluative judgements that Copilot may have made.

14 We also drew on formal support from an internal Copilot working group, who provided guidance on constructing prompts and quality assuring Copilot's outputs.

Interviews

15 We conducted interviews between 2 March and 6 May 2026. We identified and selected organisations and interviewees based on insight from our financial audit colleagues, referrals from the GFF and the audit team's own knowledge. We used the interviews to explore our audit questions and objectives.

16 We developed our interview topic guides by forming lines of enquiry from our audit questions. We analysed the interviews thematically using Copilot, based on our evaluative framework. Findings from the interviews were synthesised alongside and triangulated with other evidence.

17 We conducted 16 semi-structured online interviews with officials from the following organisations.

- Centre of government
 - Government Finance Function: We conducted interviews with the joint heads of the GFF, as well as the chairs of the Innovation Committee and the People Committee who are leading on key workstreams of the GFF's strategy implementation.
 - HM Treasury: We conducted interviews with officials from HM Treasury to understand what success would look like for the GFF's strategy, and the implications of Project RESET.
- Departments: We conducted interviews with officials from various departments to understand their perceptions of the GFF's strategy and their role in its development.
 - Department for Business & Trade.
 - Department for Work & Pensions.
 - Ministry of Defence.
 - Ministry of Housing, Communities & Local Government.
 - Department of Health & Social Care.
 - Department for Education.
 - Home Office.
 - Department for Energy Security & Net Zero.
 - HM Revenue & Customs.

- Arm's-length bodies (ALBs) and smaller bodies: We conducted interviews with officials from ALBs and smaller bodies to understand how they were engaged during the GFF strategy's development.
 - Government Actuary's Department.
 - Forestry Commission.
 - Ofsted (also chair of the group of finance leaders from small and medium departments).

18 In addition to these interviews, we held seven meetings with officials from the GFF and HM Treasury. We also attended two of the eight 2026 GFF regional roadshows.

Data analysis

19 We analysed data from the GFF that captured information on finance staff across government. This included details on their:

- home department;
- level of seniority;
- current finance skill level; and
- areas of development for futureproofing of finance skills.

20 We also analysed the NAO's own existing surveys of our audited bodies across government from 2025, because they contained specific sections on financial management across government.

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National Audit Office

Design and Production by NAO Communications Team
DP Ref: 018286-001

£10.00

ISBN: 978-1-78604-680-2