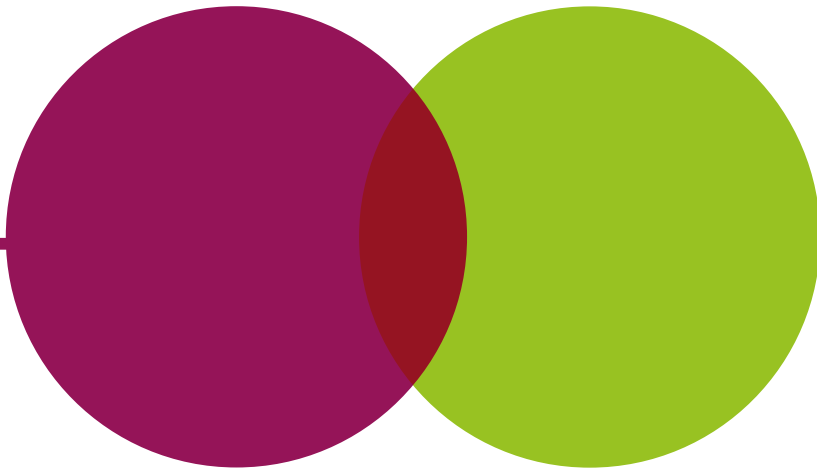




INSIGHT

Government workforce planning – lessons learned

Cross-government



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National Audit Office

Government workforce planning – lessons learned

Cross-government

Report by the Comptroller and Auditor General

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Gareth Davies
Comptroller and Auditor General
National Audit Office

7 July 2026

Lessons learned reports

Our lessons learned reports bring together what we know on important recurring issues to make it easier for others to understand and apply the lessons from our work.

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Contents

Summary 4

Part One

Workforce planning and productivity 10

Part Two

Workforce planning and resilience 21

Part Three

Improving financial management 30

Part Four

Workforce planning capability
and coordination 37

Appendix One

Our audit approach 45

Appendix Two

National Audit Office and Committee of
Public Accounts reports reviewed 50

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Summary

Workforce planning in government

1 There are more than six million public sector workers in the UK, with total public sector staff costs of £260 billion in 2024-25. Workforce planning is crucial to the government because so much of its activity depends on people. When done well, workforce planning supports the effective delivery of public services and the government's ability to achieve its priorities and objectives.

2 Public sector employment levels have faced significant scrutiny in recent years. Total public sector employment stood at 6.2 million in December 2025. This was an increase from 5.6 million at the end of 2019, with public sector staff numbers having risen year on year over that period.¹ Future workforce numbers will be affected by factors including demographic changes and digital and artificial intelligence (AI) adoption. Digital technologies, in particular, are expected to fundamentally change how government organisations carry out their work and the staffing required.

3 Headline trends mask a complex mix of workforce decisions and factors. The government is seeking to reduce public spending by reducing civil service staff numbers, while at the same time increasing recruitment to support priority public services and tackle skills gaps. In 2025, the Cabinet Office reduced its headcount by 1,225, the Ministry of Defence by 880, and the Department for Environment, Food & Rural Affairs by 860. However, other departments increased recruitment in some areas. During 2025, HM Revenue & Customs (including the Valuation Office) increased its headcount by 4,570 as it strengthened its compliance workforce, and the Department for Work & Pensions' headcount rose by 1,385. Civil service staffing at the end of 2025 was 555,000, its highest level since 2006.²

4 Government workforce planning seeks to ensure organisations have the right level of staff for their needs, with the necessary capabilities, at an affordable cost. Cabinet Office guidance identifies the following types of workforce planning.³

- **Resource or tactical planning** focuses on meeting short-term resourcing needs (up to nine months ahead). For example, this could involve reallocating existing staff to deal with surges in service demand.

¹ Office for National Statistics, *Dataset: Public sector employment*, December 2025 edition (published March 2026). We have used headcount numbers from this dataset.

² Office for National Statistics, *Dataset: Public sector employment*, December 2024 edition (published March 2025) and December 2025 edition (published March 2026). We have used headcount numbers for departments from Table 8 HC of these datasets.

³ Cabinet Office, *Strategic Workforce Planning Playbook* (unpublished civil service guidance), April 2023.

- **Operational workforce planning** takes a medium-term view, often aligned with the annual business planning process, and considers the workforce required to deliver organisational objectives over the next nine months to two years.
- **Strategic workforce planning** is concerned with meeting longer-term future workforce needs (two years and beyond). It seeks to identify what would be needed to achieve long-term organisational strategies, such as restructuring roles or reskilling in response to digital change.

5 Responsibilities for workforce planning sit at different levels across government. Individual departments and public sector bodies are the employers of their staff and are responsible for workforce planning within their own organisations. This includes assessing long-term workforce needs and ensuring they have the skills and capability required to deliver their objectives. Some workforce planning is carried out at system or sector level, such as for the NHS workforce.

6 The Cabinet Office oversees the civil service workforce as a whole, within a system where departments are delegated staffing responsibilities as employers. The Cabinet Office issues guidance and shares good practice on workforce planning, and prepares the civil service strategic workforce plan on the basis of individual departments' workforce plans. HM Treasury influences workforce planning through its public spending oversight, setting funding limits and approving departmental budgets.

7 In this report, we explore the main challenges the government faces in carrying out workforce planning and using it effectively. We highlight examples of good practice and innovation to support learning and knowledge sharing across government. We draw on insights from our previous work, both to identify workforce planning challenges and to set out the way forward for the government.

8 This report complements our separate guidance on conducting workforce planning, *Government workforce planning – audit framework*.⁴ This guidance has been updated and republished alongside this report.

9 The lessons in this report are directed at government senior leaders and those involved in making workforce decisions. They are intended to highlight where organisations need to focus their efforts to ensure workforce planning supports the government's strategic aims. We highlight in particular the implications of adopting digital technologies expected to result in major changes to how organisations carry out their work. **Figure 1** on pages 6 and 7 summarises our lessons, which are structured around four key areas.

- How workforce planning can support increased productivity, particularly fundamental process and service improvements from digital and AI adoption.
- The relationship between workforce planning and organisational resilience.
- How workforce planning can contribute to better financial management.
- Improvements needed to workforce planning capability and coordination across government.

⁴ National Audit Office, *Government workforce planning – audit framework*, July 2026. Available at: www.nao.org.uk/insights/government-workforce-planning-audit-framework/

Figure 1
Summary of workforce planning lessons and insights

Our past work offers lessons for public sector leaders on using workforce planning to improve workforce productivity, resilience and financial management

i. Workforce planning and productivity



Lesson 1: Use workforce planning to identify and plan for productivity gains

- Leaders need to base workforce decisions on transparent, realistic and credible productivity assumptions, especially where they want to plan for productivity gains.
- Leaders need to ensure productivity assumptions are not over-optimistic. For example, they need to allow sufficient time for new recruits to become fully productive.
- Leaders should focus on the workforce changes needed to realise productivity benefits from AI and digital transformation. They need to reflect the impact of major technological change in their long-term workforce planning – for example, on workforce size, roles/grades, tasks and skills.



Lesson 2: Identify future skills needed to unlock more productive public services

- Leaders need to use workforce planning to identify and plan for future skills needs, particularly for critical roles and new skills needed to unlock increased productivity.
- Leaders should assess skills needs and existing capability regularly to develop effective plans to meet anticipated skills gaps.
- Leaders face key skills challenges in adapting their workforces to technological, policy and other external change. They need to identify where both upskilling and reskilling are required across their workforces. Leaders also need to secure the specialist digital and AI skills needed to implement transformational digital change.

ii. Workforce planning and resilience



Lesson 3: Strengthen organisational resilience by addressing staffing shortfalls early

- Leaders need to identify staffing shortfalls early to avoid workload pressures on staff, burnout and increased turnover.
- Leaders can then plan appropriate responses to workforce gaps, such as putting recruitment pipelines in place or managing demand in a planned way.
- Leaders can manage short-term staffing pressures by changing service expectations or work priorities, but they need to clearly understand the trade-offs involved.
- Leaders should establish arrangements to flexibly deploy staff or use surge capacity to manage peaks in demand.



Lesson 4: Use workforce modelling to manage uncertainty around future workforce needs

- Leaders should use workforce models to help them make more informed workforce decisions in situations of uncertainty, such as where future service demand is subject to change.
- Leaders should seek to understand risks and trade-offs of different workforce approaches. They can use workforce models to test assumptions and explore a range of future scenarios.
- Leaders should ensure workforce modelling is real-time and dynamic, to be most useful for decision-making. This in turn requires good-quality data inputs.

iii. Improving financial management



Lesson 5: Understand workforce needs to gain a firmer grasp of staff costs

- Leaders should use workforce planning data to give them a clearer sense of future staff costs, across a range of scenarios where appropriate.
- Leaders need to understand the determinants of staff costs. Relevant cost factors include staffing levels, pay assumptions, grade/role mixes, locations, skills needs and performance or productivity assumptions.
- Leaders should manage staff costs by using data on workforce needs to identify cost drivers such as regional staff variations or consultancy use.



Lesson 6: Integrate workforce planning with wider business and financial planning to develop more informed and realistic plans

- Leaders should use workforce planning insights to make more informed decisions on resource levels and allocations needed to achieve organisational priorities and objectives.
- Leaders need to ensure that workforce, business and financial planning processes are aligned and that they all reflect strategic objectives consistently.
- Leaders should use workforce needs assessments to test the realism of financial plans, following the example of Spending Review processes which now better integrate workforce and financial planning.

iv. Workforce planning capability and coordination



Lesson 7: Build strong capability and robust data systems to enable better workforce planning

- Leaders need to prioritise building strong workforce planning capability among their staff, including workforce modelling skills where appropriate.
- Leaders should take up support to develop workforce planning capability offered by the Cabinet Office, Government Internal Audit Agency and Government Actuary's Department. This includes workforce planning tools and metrics to enable organisations to benchmark performance.
- Leaders need to focus on improving workforce data collection, as better data will result in more reliable and relevant workforce planning.



Lesson 8: Coordinate workforce planning across sectors and systems

- Leaders should coordinate workforce planning and decisions where strong interdependencies exist across organisations within wider systems, such as the criminal justice system or a local area.
- Leaders need to identify where decisions made in one organisation or sector affect other workforces. This includes workforce decisions such as pay and recruitment, as well as policy decisions such as immigration policy.
- Leaders need to focus on stronger partnership working, improved sharing and consistency of workforce data, and shared ownership of workforce risks.

10 We also make specific recommendations to the Cabinet Office and HM Treasury related to their central roles in workforce and financial planning processes (paragraphs 11 to 13). These recommendations focus on where the Cabinet Office and HM Treasury could support departments and organisations further to improve workforce planning.

Recommendations

11 The Cabinet Office should set out clear expectations for what departments need to include in their workforce planning to address current areas of weakness, and review departments' strategic workforce plans when they are updated to ensure expectations are being met. Workforce planning expectations should include:

- **how organisations expect workforce needs to change as a result of AI and digital change;**
- **robust workforce data, including on skills assessments and skills needs; and**
- **well-evidenced workforce modelling based on reasonable assumptions and different scenarios, to help organisations plan for future uncertainty.**

This recommendation is intended to improve the quality and consistency of workforce planning across government. It recognises that the Cabinet Office has usefully set out workforce planning principles and targets to departments as part of Spending Review 2025. The recommendation extends this principle to expectations for raising the overall quality of workforce planning, by addressing known weaknesses.

12 HM Treasury and the Cabinet Office should embed workforce planning requirements into future Spending Reviews and the annual strategic plans that departments are now required to produce.

This recommendation reflects the importance of departments developing spending and strategic plans with a clear idea of the workforce requirements they involve. It builds on the innovation in Spending Review 2025 that required departments to develop and submit their strategic workforce plans at the same time as their Spending Review spending bids.

13 HM Treasury should update the *Government Efficiency Framework* to include guidance to departments on how adopting digital technologies can reshape workforces to deliver significant efficiency savings. It should consult with the Cabinet Office and Department for Science, Innovation & Technology to develop this guidance. The additional guidance should cover how departments will be expected to calculate estimated workforce efficiencies and cost savings from digital adoption, and report realised efficiencies to HM Treasury.

The aim of this recommendation is to improve the robustness and consistency of estimated efficiencies from reshaping workforces in response to digital technologies. It is intended to supplement existing guidance in HM Treasury's *Government Efficiency Framework* and support the ongoing implementation of departmental efficiency plans. The proposed additions to efficiency guidance should enhance departments' ability to accurately estimate and track cost savings from workforce-related and digital efficiencies, particularly as departmental efficiencies will be revisited in Spending Review 2027.

Part One

Workforce planning and productivity

1.1 Productivity describes how much output (or outcome) can be delivered for a certain level of input.⁵ In a government workforce context, this translates to the level of staffing needed to deliver government programmes or public services. This part considers how workforce planning can support organisations' efforts to increase workforce productivity.

1.2 Productivity is often difficult to measure in government settings. There are significant challenges involved in measuring and valuing the outputs or outcomes of government organisations (for example, the outputs of one Whitehall department compared with another).⁶ Much of the Office for National Statistics' (ONS) public sector productivity work has concentrated on activities that have relatively measurable inputs and outputs. For example, its health productivity measures focus on how much staff time and other inputs (such as medicines and equipment) are needed to achieve service outputs such as clinical procedures, GP consultations and outpatient attendances. ONS is also continuing to develop improved measures of inputs, outputs, quality and outcomes across a wider range of public services.

5 HM Treasury, *The Government Efficiency Framework*, July 2023 (updated November 2025). This framework also defines efficiency as being able to spend less to achieve the same or greater outputs, or to achieve higher outputs while spending the same amount.

6 Office for National Statistics, *National Statistician's independent review of the Measurement of Public Services Productivity*, March 2025.



Lesson 1: Use workforce planning to identify and plan for productivity gains

1.3 Organisations need to understand the productivity of their workforces so they can test potential efficiency-improving changes. This is particularly important when organisations are seeking to understand how digital technologies will transform how they operate and the productivity of their workforces. This includes the nature of work organisations will do, how they will do it and how many employees will be needed in future.

1.4 Workforce planning can help, through modelling different staffing scenarios to assess the impact on what organisations are able to deliver. For example, assumptions in workforce models can be varied to estimate the workload that fewer staff could handle, or whether backlogs could be reduced by adopting time-saving technology or more efficient processes. Credible productivity plans can in turn enable more accurate workforce planning, through clarifying workforce needs once productivity expectations are established.

1.5 The scope for workforce efficiencies is a key theme of the departmental efficiency plans published as part of Spending Review 2025.⁷ All 17 main government departments specified efficiencies from workforce reforms and reductions in their plans for 2026-27 to 2028-29. Most departments anticipated that workforce efficiencies would come from greater use of digital/artificial intelligence (AI) tools, as well as from reducing consultancy and adopting shared services. Departments also expected cost efficiencies to result from regrading staff roles and flexible resourcing. Many departments plan to realise savings by reducing staffing levels through exit and redundancy schemes from 2025-26 onwards.

1.6 The published efficiency plans do not provide details of how departments derived their expected workforce efficiencies. There is a risk that departments are not identifying and estimating workforce efficiencies consistently. There is also a more fundamental risk that departments may not be identifying the full opportunities for efficiencies from reshaping workforces in response to wide-ranging digital and AI adoption. The *Government Efficiency Framework* provides guidance in broad terms on how to estimate cash-releasing and non-cash-releasing efficiencies.⁸ It does not go into detail on how departments should apply the general guidance to workforce efficiencies, particularly in response to wide-ranging change expected from digital and AI adoption.

⁷ HM Treasury, *Spending Review 2025: Departmental Efficiency Plans*, June 2025.

⁸ HM Treasury, *The Government Efficiency Framework*, July 2023 (updated November 2025), section 4.

1.7 Organisations need to develop transparent and realistic productivity assumptions, to provide a strong basis for workforce decisions. Credible productivity assumptions reduce the risk of over-optimism and make it more likely that productivity improvements will be achieved. Past National Audit Office (NAO) reports emphasise the need for realistic productivity assumptions in workforce planning.

- The 2023 NHS long-term workforce plan assumed sustained long-term workforce productivity growth without strong evidence. Over the 15 years covered by the plan, NHS England expected NHS workforce productivity to improve by more than the long-term total productivity average. Since our report, NHS England told us it had undertaken detailed work to estimate projected productivity contributions from operational improvements, workforce reforms, digitally enabled productivity, and new service models. This work is feeding into the updated NHS 10-year workforce plan, expected in 2026.
- Our 2025 report on the probation service noted that HM Prison and Probation Service (HMPPS) had previously underestimated the number of staff required to provide sentence management tasks by approximately 34% (around 5,400 full-time equivalent staff). We reported that in 2022, HMPPS recognised the need to review its assumptions around the time taken to complete probation activities so that it could better understand staffing needs. Since then, HMPPS has worked to comprehensively catalogue activity timings and weightings for probation frontline work, which it says has significantly improved its capability to make evidence-led decisions regarding workload and resourcing.
- The police uplift programme assumed that police recruits would be 50% effective in year 1 and fully effective by year 3, but we found this was optimistic given training needs, study time and the productivity impact on supervising officers.
- HM Revenue & Customs (HMRC) expects productivity to dip when it brings in new tax compliance staff, as new recruits are not as productive as experienced staff. Existing staff also have to shift their efforts from casework to training and mentoring new joiners.



INSIGHT: Skills needed for increased productivity from AI and digital transformation

What is the challenge and how is the government responding?

1.8 The government expects substantial efficiencies from digital transformation and AI, amounting to £45 billion each year. The Department for Science, Innovation & Technology noted that “this makes digitisation the most powerful lever available to drive public sector and service reform”.⁹ Efficiencies from reduced staffing needs and improved productivity are expected from:

- adopting digital self-service channels for customer-based services, such as tax and benefits;
- automating manual tasks, such as checking planning applications, summarising consultations and note-taking (for example, in GP practice, social care and probation);
- introducing compliance automation to reduce fraud; and
- providing policy advice more efficiently through support with research and drafting: for example, HM Treasury’s Second Permanent Secretary has said: “AI is one way in which we think we can achieve the same outcomes and the same quality of policy advice with a slightly smaller workforce.”¹⁰

1.9 The 2025 NHS 10-year health plan envisages using technology to free up clinical time for better care, as this example illustrates: “one London-wide study led by Great Ormond Street Hospital ... found that ambient voice technology [for automatic note-taking] reduced the time spent on paperwork by 51.7% and allowed each doctor to treat 13.4% more patients during a shift. Applying this across all emergency departments in England, this would create capacity to see 9,259 additional patients per day.”¹¹

1.10 There are practical constraints to realising staff time savings. The potential to reduce staffing levels or intensify work rates (more cases processed or appointments seen) might be limited by factors such as contractual employment commitments, concerns about staff wellbeing or the reality of how people choose to spend time saved on work tasks. There may also be ethical concerns around AI use in some circumstances, resulting in organisations restricting its deployment.

9 Department for Science, Innovation & Technology, *State of digital government review*, CP 1251, January 2025, page 5.

10 UK Parliament, oral evidence to Treasury Committee, *Work of HM Treasury*, HC 687, 11 February 2026, Q 213.

11 UK Government and NHS, *Fit for the Future: 10 Year Health Plan for England*, CP 1350, July 2025, page 54.

1.11 Where organisations are able to free up resources as a result of productivity gains, they need to consider how to ‘spend’ those resources. This might involve choosing among several options: reducing staffing levels and freeing up money to invest or manage budget pressures elsewhere; providing a better service to existing clients, such as improving service quality or spending more time with individual clients; or using resources to reduce backlogs or increase the number of people served.

1.12 The major challenge for the government is reflecting the fundamental impact of AI and digital change in planning for how organisations will operate in future. This includes expected implications on staff numbers, the nature of work, and capabilities required to carry out that work. According to the 2025 Civil Service People Survey, 76% of civil servants expected AI to change how they perform their jobs within the next five years.¹² Organisations need to adapt their workforce planning to reflect these far-reaching future changes and associated workforce uncertainties.

1.13 The Cabinet Secretary said in June 2026 that civil service workforce plans do not sufficiently reflect how AI and technology are going to change the shape of the civil service. She stressed that departments need to prepare digital/AI plans to sit alongside their strategic workforce plans.¹³ Individual departments such as the Department for Work & Pensions (DWP) and HM Revenue & Customs told us their long-term workforce planning is seeking to reflect the impact of greater service automation on workforce size, roles/grades, tasks and skills. For example, DWP’s departmental efficiency plan noted that “DWP is streamlining its HR function by eliminating and automating processes to reduce the time spent on administrative tasks.”¹⁴

12 Cabinet Office, Civil Service People Survey 2025, question B63. Available at: www.gov.uk/government/publications/civil-service-people-survey-2025-results

13 UK Parliament, oral evidence to Public Administration and Constitutional Affairs Committee, *The work of the Cabinet Office*, 15 June 2026.

14 HM Treasury, *Spending Review 2025: Departmental Efficiency Plans*, June 2025, paragraph 2.125.

What more does the government need to do?

1.14 Organisations need to consider the following points when factoring AI and digital change into workforce planning. Our good practice guide for organisations using AI explores the workforce implications further.

- **Integrating AI/digital change into workforce modelling and productivity assumptions:** Digital technologies have the potential to deliver very substantial productivity benefits to organisations from transforming service delivery and operational processes. Organisations will need to reflect expected workforce impacts in their workforce modelling and ensure revised productivity assumptions are well evidenced and realistic.
- **Understanding the differential impact on job roles within the organisation:** Organisations need to identify which roles need redesigning, what tasks they will involve in future, and the changing nature of entry-level roles and early career development. For example, the Local Government Association has identified planning and finance as council functions likely to be particularly affected by digital change.
- **Ensuring workforce planning addresses emerging risks from greater AI/digital adoption:** These include over-reliance on automated systems, loss of institutional knowledge, and limited opportunities for on-the-job learning as more tasks are automated (especially for newer recruits).
- **Moving government workforce planning from a headcount to a skills focus:** This includes identifying new and critical skills needs, reskilling and upskilling existing staff, and the skills investment needed (see next section).
- **The need for continuous, scenario-based workforce planning:** ‘Once-and-done’ workforce plans will not be adequate because AI and digital developments change rapidly and increase workforce uncertainty. Workforce plans therefore require regular updating and adaptation, with scenario modelling and real-time adjustments.



Lesson 2: Identify future skills needed to unlock more productive public services

1.15 Effective workforce planning enables organisations to identify and plan for future skills needs, particularly for critical roles and new skills that are key to increased productivity. Many of those skills are digital capabilities that will allow the government to make public services and other operations more productive through AI adoption or digital transformation. Other skills relevant to improving productivity include leadership and management skills, and strategic and operational capability (including the ability to set, prioritise and communicate organisational objectives).

1.16 However, past NAO reports conclude that organisations often struggle to understand and/or meet skills needs, particularly for digital skills.

- Civil service departments typically have poor skills intelligence and often focus on headcount and location, not skills.
- Environmental regulators have struggled to recruit and retain staff with key skills and expertise, affecting their ability to deliver inspection and regulatory workloads.
- Departments do not have the consistent data they need to understand their use of consultants and what skills gaps they repeatedly hire consultants to address.
- Digital skills shortages pose major risks to programme and service delivery, as noted by our reports on digital transformation (2023), the NHS (2020) and defence (2022).
- The government finds it difficult to recruit and retain enough people with cyber skills, and the persistence of cyber skills shortages suggests that different approaches may be needed to close the gap.

1.17 The Chief Operating Officer of the Civil Service recently said the civil service strategic workforce plan will set out how the government will tackle skills gaps, and confirmed the biggest gaps are in digital and technology skills, as well as project delivery skills. The Ministry of Defence already publishes details of its skills gaps, which it describes as ‘pinch points’. In 2023-24, it reported 116 significant skills pinch points, including for nuclear, digital, cyber, commercial, engineering, medical and project delivery roles.¹⁵

¹⁵ Ministry of Defence, *Annual Report and Accounts 2023-24*, page 14.

1.18 In local government, the Local Government Association (LGA) has coordinated that sector's identification of key skills gaps through its workforce shortages strategy programme.¹⁶ The LGA worked collaboratively with councils to identify workforce shortages and develop sector-led workforce strategies for shortage areas, including digital, planning, environmental health and economic development.

1.19 **Figure 2** sets out questions relating to skills from our *Government workforce planning – audit framework*, which are designed to help assess how well an organisation is assessing its skills needs and whether these needs are being met.

Figure 2

Questions for assessing skills needs and existing capability

Organisations need to identify the skills they require to operate effectively and whether they have any skills gaps

	Top-level question		Audit question
1	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?	1.1	Baseline/current skills: Has the organisation assessed skills types and skills levels among its staff?
		1.2	Skills application: Has the organisation assessed how well skills are being used?
		1.3	Skills needs: Has the organisation identified the skills it needs to deliver its work, now and in the future? This needs to include any expected changes in the skills required to carry out the organisation's work.
		1.4	Critical skills: Has the organisation defined and prioritised the critical skills needed to successfully deliver its objectives?
		1.5	Skills gap analysis: What is the difference between the organisation's skills levels and its estimated skills needs (current and future)? This should involve identifying any skills-related risks to delivery, such as from critical skills gaps.

Note

- 1 These questions are part of a wider set of questions for organisations to consider when identifying and addressing skills needs. The questions included here are those most relevant to assessing skills needs and existing capability. The full set of skills questions is included in our updated *Government workforce planning – audit framework*.

Source: National Audit Office, *Government workforce planning – audit framework*, July 2026

¹⁶ Local Government Association, *LGA Workforce Shortage Strategies*. Available at: www.local.gov.uk/our-support/workforce-and-hr-support/lga-workforce-shortage-strategies

1.20 To support departments' skills assessments, the Cabinet Office is preparing a government-wide skills taxonomy for publication in 2026. This is intended to help departments identify skills needs as part of their workforce planning, recruitment and training activities. The skills taxonomy will establish common definitions of skills and set a data standard to enable consistent skills data to be collected across government. The Cabinet Office is initially specifying around 1,200 skills in the taxonomy, with more to be added over time, to provide the level of detail needed to support effective skills assessments in government.

1.21 Government professions and functions already work across government to define the specialist skills and expertise their members need and to support them to develop that capability.¹⁷ For example:

- The Operational Delivery Profession's professional skills framework sets out core operational delivery skills, with links to relevant learning for individuals to develop necessary skills.
- The Government Finance Function has developed a skills capture tool to support its finance career framework, which enables individuals to self-assess their capability against 13 skills areas and 59 underpinning skills. DWP used this tool to identify priority skills gaps among its 750-strong finance workforce, such as commercial, investment and technical accounting skills. This enabled DWP to plan targeted training to address skills gaps.¹⁸

¹⁷ Government professions work across government to develop specialist skills and knowledge in people, and define career pathways (examples of professions include operational delivery, policy and economics). Some professions overlap with the government functions, which set standards and develop capability to manage functional work in government, such as human resources, commercial and finance.

¹⁸ Further information on the Government Finance Function's skills capture tool is available at: <https://gff.civilservice.gov.uk/the-career-framework>



INSIGHT: Skills needed for increased productivity from AI and digital transformation

What is the challenge and how is the government responding?

1.22 The government faces a set of key skills challenges in adapting its workforces to technological change, highlighted by past NAO reports on digital transformation, AI and specialist skills.

- Large-scale workforce reskilling and upskilling needed as new technologies are introduced, particularly for delivery-focused staff whose jobs are expected to change significantly in nature (and in some cases, disappear entirely).
- Securing sufficient specialist skills in digital, data, AI and organisational change to implement digital change programmes and tackle legacy IT.
- Providing the digital leadership needed to respond to the pace of change.

1.23 The Government Digital Service (GDS), part of the Department for Science, Innovation & Technology, is leading efforts to address shortages of digital specialists in the civil service. GDS plans to launch a cross-government digital workforce strategy in 2026 to support departments to increase their specialist digital and data workforces and plan for the future.

1.24 On broader upskilling, Government Skills (part of the Cabinet Office) has set out recommended learning for all civil servants on digital, data, innovation and AI skills.¹⁹ The civil service has also run high-profile learning initiatives ('One Big Thing') on data, innovation and AI. Individual departments such as HMRC have established digital academies to provide digital training specific to their departments' needs, and government professions such as the Operational Delivery Profession are updating their skills frameworks to reflect the digital skills their members will need in future.²⁰

1.25 The Cabinet Office is mapping digital, data, innovation and AI skills required by all civil servants, to inform its skills taxonomy (see paragraph 1.20). This skills mapping emphasises baseline and universal skills as well as proficiency levels. The Cabinet Office is also developing a specific skills and capability framework for digital, data, innovation and AI, which it expects to publish by the end of 2026. The framework focuses on civil servants who are not digital or technical specialists, and is intended to help departments understand their skills needs and the learning required to meet those needs.

¹⁹ The recommended civil service learning on digital, data, innovation and AI skills is at: www.gov.uk/guidance/digital-and-data-learning

²⁰ HM Treasury, *Treasury Minutes: Government Response to the Committee of Public Accounts on the Forty-third to the Forty-sixth, Forty-eighth and Forty-ninth reports from Session 2024-26*, CP 1469, December 2025, page 28.

What more does the government need to do?

1.26 The government needs to address the following specific skills needs to meet the challenges associated with technological innovation. These include leadership and specialist skills needs, as well as upskilling and reskilling for the wider workforce.

- **All government staff need basic digital and AI literacy to use digital tools safely and effectively in their day-to-day work:** As mentioned above, the Cabinet Office has work underway to define core digital, data, innovation and AI skills for all civil servants. This work is expected to publish in 2026.
- **As routine and rules-based tasks are automated, staff will increasingly need skills related to judgement, oversight and the ability to deal with more complex cases:** Organisations need to consider how to adapt their learning, performance management, recruitment and promotion processes accordingly.
- **Where roles are abolished due to automation, the government can support existing staff through reskilling initiatives:** For example, HMRC's digital academy enables staff to be reskilled and move to different roles if their former roles become obsolete through digital change.
- **New specialist capabilities will be needed to support and embed technological change:** These include skills and capabilities in data science, model assurance, cyber security and AI ethics.
- **The government must manage the risk of increased dependence on external suppliers for scarce technical skills:** Departments need to make more visible the level of spend (and associated capacity) which will be required to exploit new technologies such as AI that is attributed to third-party supply compared with permanent civil servants.
- **The government will need people with the technical and commercial skills to engage effectively with technology suppliers:** This is needed as there is often a significant asymmetry in knowledge and negotiating ability between large technology companies and their government customers.
- **Leadership capability and digital fluency at senior levels are essential to exploit the opportunities of technological change:** Strategic decisions about the funding, scope and procurement of digital and AI systems may in some cases be made by organisational leaders who are not digital or technical specialists. Senior leaders need to ensure they have the understanding and capability to make effective strategic decisions and to lead their organisations through major digital change.

Part Two

Workforce planning and resilience

2.1 The International Organization for Standardization (ISO) defines resilience as “the ability to absorb and adapt in a changing environment”.²¹ This covers both the ability to deal with short-term, acute disruption and the adaptation to longer-term, chronic challenges. The UK Resilience Academy (part of the Cabinet Office) applies the concept of resilience to the level of individual organisations:

“The resilience of an organisation is its ability to achieve intended outcomes through uncertainty, disruption and change. Highly resilient organisations emphasise foresight, preparation and planning for adversity, can manage through disruption with minimised service impacts and expedited recovery, learn effectively from their own and others’ experience, and can more smoothly adapt to challenges and change in the longer term.”²²

2.2 From a workforce perspective, organisational resilience depends on whether organisations have the capacity, skills and experience needed to continue delivering outcomes as circumstances change. This includes their ability to anticipate future workforce pressures, respond to changes in demand or policy, and adapt over time as roles and ways of working evolve. This part examines how workforce planning can help organisations strengthen workforce resilience and, in turn, support wider organisational resilience.

²¹ International Organization for Standardization, ISO 22300:2025, *Security and resilience – Vocabulary*, Edition 4, 2025, 3.1.59.

²² UK Resilience Academy, *Organisational resilience guidance for UK government departments, agencies and arm’s length bodies (ALBs)*, August 2024, paragraph 1.



Lesson 3: Strengthen organisational resilience by addressing staffing shortfalls early

2.3 Workforce planning helps organisations predict future workforce demand and supply, enabling them to identify potential staffing shortfalls early. This allows leaders to make informed, deliberate choices in advance, rather than relying on reactive measures once service performance or staff wellbeing begin to deteriorate.

2.4 Workforce planning allows organisations to introduce measures in good time to increase workforce supply, such as developing recruitment pipelines in advance. It also enables organisations to respond more effectively to changes in workloads or service demand. For example, organisations can make explicit decisions about activities or tasks to prioritise, or equip staff with skills needed for redeployment to manage peaks in demand.

2.5 Government organisations can find it difficult to conduct long-term, strategic workforce planning. Departmental workforce planning leads told us it was challenging to balance longer-term planning with the need to respond to short-term concerns and changing priorities.

2.6 The Government Internal Audit Agency (GIAA) highlighted a similar focus on shorter-term planning among arm's-length bodies where it has carried out workforce planning audits. It found most bodies planned at a tactical level (up to nine months) or an operational level (nine months to two years). GIAA noted that longer-term workforce planning felt unrealistic for some bodies because of their shorter-term financial settlements.

2.7 The following examples highlight the importance of making workforce decisions, such as those on recruitment, with longer-term workforce planning or consequences in mind.

- In 2025, we found the government's 2024 pledge to recruit 6,500 additional teachers was not related to known or forecast teacher shortages across different educational settings. At the time of the pledge, the government did not explain how it had decided on the 6,500 figure. We concluded it could not confirm the extent to which meeting the pledge would provide the teachers needed.
- The speed and scale of recruitment for the police uplift programme created risks of police forces not meeting high standards of recruitment practice, including for vetting.²³ A 2026 Metropolitan Police Service (MPS) internal review found that deviations from expected hiring and vetting practices “led to the recruitment and retention of individuals who should not have joined the MPS, contributing to police-perpetrated harm and public distrust”.²⁴

²³ HM Inspectorate of Constabulary and Fire & Rescue Services, *An inspection of vetting, misconduct, and misogyny in the police service*, November 2022.

²⁴ Metropolitan Police Service, *Historic Vetting and Hiring Practices Review Final Report*, January 2026, page 4.

- Our good practice guide on government exits and redundancies noted that organisations' decision-making on staff reductions needs to be aligned with strategic workforce planning. This is to ensure that organisations can keep delivering core activities effectively with fewer staff, and meet current and future skills needs.

2.8 Persistent staffing shortfalls can increase workloads and harm staff wellbeing, contributing to burnout, high turnover and increased absence. These impacts can in turn reinforce existing workforce pressures. If organisations do not address these resourcing gaps, they risk weakening organisational resilience over time. Staffing shortfalls can also have negative impacts on service users, such as backlogs and longer waiting times.

2.9 Sickness absence, staff turnover and employee engagement scores are key indicators of workforce resilience. For example, the civil service lost an average of 8.2 working days per employee to sickness absence in 2024-25, up from 7.8 working days in 2023-24.²⁵ Sickness absence rates are consistently lower in the private sector (1.7% in 2025) than the public sector (2.9% in the same year).²⁶

Figure 3 overleaf sets out some of the key indicators that organisations can track to understand their workforce resilience, either over time or benchmarked against other sectors, organisations or public sector averages. These indicators are most valuable when used by leaders to inform decisions and trigger timely action, rather than as retrospective measures of workforce health.

²⁵ Cabinet Office, *Civil Service sickness absence, 2025: report*, December 2025.

²⁶ Office for National Statistics, *Dataset: Sickness absence in the UK labour market*, 2025 edition (published May 2026). The estimates from the dataset are produced using the Labour Force Survey. The Office for National Statistics advises that the dataset is in development and that caution should be used when using the data.

Figure 3
Key workforce resilience indicators

Sickness absence, turnover and staff engagement measures help organisations understand the resilience of their workforces



Note

1 The Employee Engagement Index (EEI) summarises five questions in the Civil Service People Survey (questions B47 to B51) which cover: how proud staff feel working for their organisation, whether they would recommend their organisation as a great place to work, whether they feel a strong personal attachment to it, and whether they feel their organisation inspires and motivates them to do the best in their job and achieve their organisation's objectives.

Source: National Audit Office analysis of Cabinet Office data on civil service sickness absence, turnover and People Survey scores; NHS data on sickness absence; and Home Office data on police turnover


INSIGHT: Tactical planning to meet short-term resourcing shortfalls

What is the challenge and how is the government responding?

2.10 Organisations can use tactical or resource workforce planning to manage short-term workforce pressures (alongside ensuring they conduct proper longer-term workforce planning). This enables them to continue delivering priority services and key operational activities when workloads are high. Tactical planning approaches broadly involve reducing workforce demand or increasing workforce supply.

Demand-side measures

2.11 Organisations can seek to reduce staff workloads by changing service-level expectations or prioritising the work that staff focus on. This can be a short-term measure adopted to manage temporary spikes in service demand. These approaches reduce workload by limiting the volume or quality of services provided. Organisations therefore need a clear understanding of the impact on outcomes, and to guard against the risk that demand is deferred or displaced elsewhere.

- The Department for Work & Pensions (DWP) introduced a national framework which provides jobcentres with guidance on how to prioritise their resources in a consistent way and allows them to reduce the support provided to claimants when caseloads become too high. Jobcentres can apply agreed flexibilities to ease work coaches' workloads, such as shortening meeting times with new claimants from 50 to 30 minutes.
- HM Prison and Probation Service (HMPPS) introduced temporary prioritisation measures in 2022 that allowed Probation Delivery Units to prioritise high-risk cases and pause some rehabilitation interventions if workload becomes too high for staff. Further prioritisation measures were introduced in 2024 and 2025, and HMPPS plans to deliver a longer-term workload management strategy by December 2027.

Supply-side measures

2.12 Short-term peaks in workforce demand are difficult to address through new hiring alone, given recruitment lead times and the risk of creating excess capacity once demand falls. Some organisations have used redeployment, workload sharing or surge capacity arrangements to respond to these demand peaks.

- The Operational Delivery Profession created a surge and rapid response team to help organisations across government deal with peaks in demand. For example, this team supported civil service pension scheme recovery efforts by mobilising 150 staff to clear unread correspondence and increase processing capacity.

- The Home Office has built internal surge capacity within its customer service group by training staff across multiple areas, enabling flexible deployment across visas, asylum and passports as demand changes. The Home Office told us that this had reduced its reliance on more costly external surge capacity and supported organisation-wide prioritisation decisions. Within visa processing, it also monitors demand daily and reallocates its workforce across all visa routes to address demand peaks or backlogs.
- The Information Commissioner's Office set up a complaints allocation working group to share cases across its teams, which are organised by sector. This has helped to distribute caseloads more evenly and reduce backlogs that had built up in some groups, while still ensuring cases requiring specialist expertise are handled by the relevant team.

What more does the government need to do?

2.13 Organisations should consider the following actions to manage short-term workforce pressures more effectively.

- **Prepare for the likelihood of staffing gaps:** This enables organisations to plan appropriate responses in advance, such as training staff with the skills needed for redeployment, preparing guidelines to follow or arrangements for the redistribution of work.
- **Understand and monitor the drivers and patterns of demand:** This enables organisations to anticipate demand increases and identify avoidable demand caused by issues with service quality or process. Understanding patterns of demand across the organisation also enables managers to move people between areas in response to peaks and troughs.
- **Identify demand pressures early and know when to trigger contingencies:** Organisations need to know how much additional demand they can absorb before service quality deteriorates, and have systems to detect workforce demand changes quickly as well as clear trigger points for implementing contingencies.
- **Act quickly when there are sudden changes in workforce demand:** Teams should be trained to understand when to move to contingency arrangements and given appropriate authority to act.
- **Understand impacts on service users and outcomes:** Measures to address staffing shortfalls often seek to improve the experience of service users – for example, surge capacity being used to tackle civil service pension backlogs. The Committee of Public Accounts has highlighted the need to evaluate impacts on service users and outcomes where staff support is being reduced, such as for benefit claimants or offenders.



Lesson 4: Use workforce modelling to manage uncertainty around future workforce needs

2.14 Uncertainty is inherent in workforce planning, particularly in complex public services facing changing policy, technology and funding landscapes. Organisations often have to make decisions in the absence of complete information about changes that impact on future workforce needs and supply.

2.15 To respond to situations involving uncertainty, organisations need to anticipate future pressures and take informed, proportionate action. Organisations need to ensure they adapt their workforce planning as further evidence emerges or as new policies or commitments are made. This could mean building flexibility into plans or developing contingency plans for plausible alternative scenarios. Workforce plans therefore need to be iterative, reviewed regularly and used as an ongoing tool to inform decision-making.

2.16 Effective workforce planning will be transparent about key assumptions and risks, and focus on understanding a range of plausible futures, rather than planning for a single expected outcome. For example, during the COVID-19 vaccination programme, NHS England was transparent about uncertainty identified through its scenario planning and sensitivity testing, and asked local bodies to take this uncertainty into account when making workforce decisions.²⁷

2.17 Workforce modelling supports organisations' ability to deal with change by making assumptions explicit, testing outcomes under different scenarios, and stress-testing plans. It can therefore help decision-makers understand risks, trade-offs and the limits of particular workforce approaches. However, NAO work has often found a lack of robust workforce modelling, including the following.

- **Over-optimistic assumptions:** These include assumptions about productivity improvements, the time required for staff to complete tasks, and the speed at which new staff can become fully effective.²⁸
- **Limited assessment of uncertainty:** These include insufficient use of sensitivity analysis and scenario testing to understand how changes in variables affect workforce requirements and future scenarios.
- **Poor communication of the limitations of analysis, assumptions and areas of uncertainty:** This can mean decision-makers are not clear about the implications of uncertainty in workforce modelling, affecting their understanding of risk and trade-offs between different workforce decision-making options. For example, our report on NHS workforce modelling recommended that the next version of the workforce model should communicate outputs for a wider range of plausible future scenarios.

²⁷ Sensitivity analysis typically involves changing one assumption at a time to see how it impacts the model outcome. Scenario analysis typically involves testing the impact of multiple assumptions changing together to model different plausible futures.

²⁸ See paragraph 1.7 for NAO references about productivity assumptions.

- **Limited updating and validation of assumptions as evidence emerges:**
This leaves models outdated and less effective for managing risk and decision-making. For example, the Driver and Vehicle Standards Agency was slow to reflect increased demand for driving tests in its modelling. Separately, the Department for Education assumed further education teacher numbers would remain constant and did not validate this by comparing the forecast with more recent data.
- **Poor quality workforce data and limited independent challenge:**
This undermines confidence in model outputs and conclusions.

2.18 To support improved workforce modelling, we have updated our *Government workforce planning - audit framework* to include a section on workforce modelling. This framework provides a structured approach that organisations can use to assess whether workforce model outputs are reasonable and robust. The framework covers:

- workforce model governance, assurance and controls;
- selection and application of methods;
- appropriateness and accuracy of underlying workforce data;
- reasonableness of workforce model assumptions;
- how areas of uncertainty are identified, quantified and addressed; and
- how model outputs are communicated and used in decision-making.

Figure 4 highlights workforce modelling questions that are particularly relevant to helping organisations understand and plan for uncertainty.

2.19 The Government Actuary's Department is also developing resources and tools which it uses to help government organisations undertake workforce modelling. For example, its workforce projection modelling tool uses workforce data to produce baseline projections of future staffing and salary costs. Workforce assumptions can then be varied to model different scenarios, to take into account uncertainty over future workforce needs.

Figure 4

Questions for understanding and managing uncertainty in workforce modelling

Organisations need to ensure their workforce modelling clearly sets out assumptions and uncertainties, to help them plan for future workforce scenarios

Top-level question		Audit question	
1	Identifying assumptions: Has workforce modelling identified relevant assumptions, and are they reasonable?	1.1	How comprehensive are the assumptions identified and used in the workforce model?
		1.2	Does the workforce model identify the assumptions that are most significant to the model's outputs? (The model's outputs will be estimates of future workforce demand and supply)
		1.3	Are the assumptions used in the workforce model reasonable?
2	Estimating uncertainty: Does workforce modelling identify and address areas of uncertainty?	2.1	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?
		2.2	Has uncertainty in the workforce model and its outputs been quantified?
		2.3	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?

Note

- 1 These questions are part of a wider set of questions for organisations to consider when developing and assessing workforce models. The two questions included here are those most relevant to understanding and managing uncertainty in workforce models. The full set of workforce modelling questions is included in our updated *Government workforce planning – audit framework* and were developed using criteria drawn from our *Framework to review models*.

Source: National Audit Office, *Government workforce planning – audit framework*, July 2026

Part Three

Improving financial management

3.1 The government needs robust financial management approaches and techniques so that it can get the best value from limited resources, particularly when public finances are tight. This part explores how workforce planning can support better cost management and wider organisational planning.



Lesson 5: Understand workforce needs to gain a firmer grasp of staff costs

3.2 Our previous work on the cost of government services emphasises the importance of the government having reliable and usable cost information, particularly when organisations are seeking to make cost savings. Staff costs are usually the largest component of administration costs for government organisations. Staffing levels also affect other administration costs, such as property, IT and utilities costs.

3.3 Analysis of annual reports and accounts for 2024-25 shows that staff costs account for an average of 61% of total administration spending across the main government departments.²⁹ As noted in the earlier productivity section of this report, all of the main departments' efficiency plans include workforce reforms as part of achieving cost savings in the Spending Review period to 2028-29.³⁰

3.4 Better understanding of the determinants of staff costs enables organisations to manage them more effectively. Relevant cost factors include expected staffing levels, pay expectations, locations, grade/role composition, skills needs, performance or productivity assumptions and the mix of permanent and non-permanent staff. Organisations can use workforce planning data on cost determinants to help identify their particular staff cost drivers, such as regional staffing variations or consultancy use.

²⁹ We used reporting on staff and administration costs from 2024-25 annual reports and accounts for 12 out of the 17 main departments. The remaining five departments did not report staff and administration costs in a comparable manner. Administration costs figures have had income from sales, rentals and other sources added back in.

³⁰ HM Treasury, *Spending Review 2025: Departmental Efficiency Plans*, June 2025.

3.5 Where organisations want to make cost savings through staff reductions, our guidance on staff exits stresses the importance of aligning staff and cost reduction efforts with long-term workforce planning. This alignment makes it more likely staff reductions will be successful and sustainable. For example, if organisations ensure future workforce and skills needs are properly considered when they make exit and redundancy decisions, they are more likely to avoid costly backfilling of roles or staff numbers creeping back up after exit rounds.

3.6 The Australian Public Service Commission’s workforce planning guidance sets out questions to ask about staff costs as part of workforce planning processes (see **Figure 5**).

Figure 5

Australian Public Service Commission questions for assessing staff costs

Organisations need to understand, forecast and track staff costs to manage them effectively



Notes

- 1 The Australian Public Service Commission is an Australian government agency with responsibilities for public service integrity, workforce management and capability.
- 2 These questions are from the Australian Public Service Commission’s guidance on workforce planning. We have adapted the fifth point slightly from the original to remove a reference to ‘enterprise bargaining’, which is an Australian term for a form of collective bargaining where pay and working conditions are negotiated at the level of individual organisations.

**INSIGHT:** Reducing the cost of consultancy use

What is the challenge and how is the government responding?

3.7 HM Treasury estimates that central government spent £1.36 billion on consultants in 2022-23, the latest year for which data are available (although other sources suggest this figure could be significantly higher, in part because departments use different definitions of spending on external labour). Employing consultants is often justified to bring in necessary skills, but it can be an expensive way of doing so if seen as a long-term solution. The Department for Science, Innovation & Technology's 2025 *State of digital government review* noted that the government's heavy dependence on consultants and contractors for core digital skills is costly. Contractors account for approximately 18% of digital headcount in the public sector but around 40% of headcount cost.³¹

3.8 The government has recognised concerns about consultancy spending. In its 2024 public spending audit, it pledged to stop all non-essential spending on consultancy in 2024-25 and halve spending on consultancy in future years. HM Treasury claimed this would save £550 million in 2024-25 and £680 million in 2025-26, with further savings expected in subsequent years.³²

What more does the government need to do?

3.9 Several departments have set out intentions to reduce consultancy spending as part of the administration cost savings identified in their departmental efficiency plans.³³ Workforce planning can help by clarifying when the use of consultants is justified, such as to fill critical skills gaps quickly, and when it is harder to defend, for example when it is an expensive fix for persistent capacity shortfalls. We reported that the Ministry of Defence was able to lower its consultancy spending in 2022-23, in part due to improved strategic workforce planning and requirements to consider internal staffing first.

3.10 Our good practice guidance on consultancy use sets out questions to ask when deciding to engage consultants, including workforce planning considerations (**Figure 6**).

31 Department for Science, Innovation & Technology, *State of digital government review*, CP 1251, January 2025.

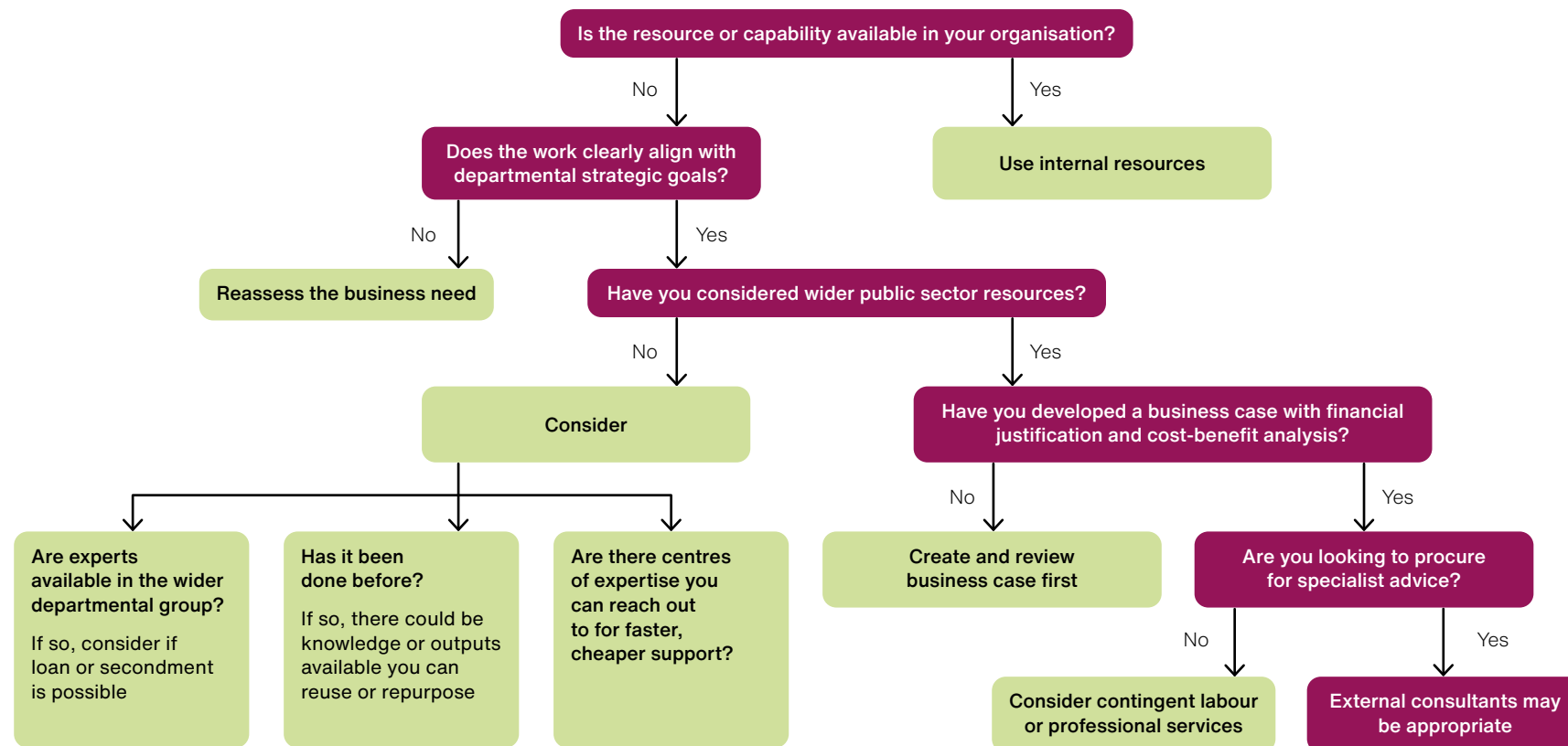
32 HM Treasury, *Fixing the foundations: Public spending audit 2024-25*, CP 1133, July 2024.

33 HM Treasury, *Spending Review 2025: Departmental Efficiency Plans*, June 2025.

Figure 6

Deciding to use external consultants

Organisations can ask the following questions to determine whether using external consultants is appropriate or whether other alternatives are more suitable



■ Possible consultancy use scenario

■ Alternatives to consultancy

Note

1 This figure is based on our analysis of the Cabinet Office's *The Sourcing Playbook* (June 2023) and *The Consultancy Playbook* (September 2022), as well as our previous work.

Source: National Audit Office, *Using consultants in government*, Good practice guidance, November 2025, Figure 3



Lesson 6: Integrate workforce planning with wider business and financial planning to develop more informed and realistic plans

3.11 Workforce planning can support better business and financial planning by helping organisations make more informed decisions about staffing levels needed to achieve organisational aims (and their affordability). The Organisation for Economic Cooperation and Development advocates treating workforce planning as part of core public financial management, not a peripheral HR activity. It notes that many countries struggle to effectively integrate these processes, but stresses the importance of aligning financial and workforce planning with performance information to enable a combined focus on achieving organisational goals.³⁴

3.12 In the UK public sector, one of the clearest examples of integrated planning is the inclusion of workforce planning requirements in the Spending Review process, the key multi-year government budgeting process (see details in the insight section below). Another important example is the NHS's sector-wide workforce planning. The 2023 NHS Long Term Workforce Plan brought together the NHS's planning of future services with its longer-term assessment of workforce requirements.³⁵ Our report on NHS England's workforce modelling noted this was a step forward: service plans were incorporated into workforce modelling and integrated with established supply modelling.

3.13 Nevertheless, the government acknowledges it has more work to do on realistic and financially sustainable workforce planning for the NHS. The refreshed 10-year health plan, published in 2025, noted the 2023 workforce plan implied an NHS headcount increase of 60% by 2036-37.³⁶ The government expects to publish a revised NHS long-term workforce plan in 2026.

34 O Huerta Melchor, *The Government Workforce of the Future: Innovation in Strategic Workforce Planning in OECD Countries*, Organisation for Economic Co-operation and Development, April 2013.

35 NHS England, *NHS Long Term Workforce Plan*, June 2023.

36 NHS, *Fit for the Future: 10 Year Health Plan for England*, CP 1350, July 2025.

3.14 At the level of individual organisations, our workforce planning audit framework and financial management guides contain criteria for assessing the integration of workforce planning with business and financial planning. Our guidance explains that we would expect to see the following.

- **Details of how planning processes are aligned to ensure an organisation's resources are allocated effectively:** For workforce decisions in particular, we would seek to understand the extent to which workforce planning analysis has fed into broader planning and decision-making. This could be evident in, for instance, cross-references between an organisation's workforce, business and financial plans, and consistent systems for workforce and financial data.
- **Workforce, business and financial planning reflecting strategic objectives consistently, and using the same planning timeframes and underlying assumptions:** Our strategic planning and budgeting guide includes the following example from the former Department for International Trade (DIT):

“In its annual report, DIT makes clear links between its in-year financial information and strategic priorities. Each priority is supported with a detailed explanation regarding strategic approaches to each outcome. For each strategic priority, DIT outlines figures relating to expenditure and workforce. DIT also presents its future plans for each strategic priority.”³⁷
- **Resource allocation decisions, including workforce decisions, which balance short-term pressures with long-term priorities:** Our allocating resources guide highlighted finance leaders' views on the tendency towards short-term mindsets in their organisations, creating risks to long-term resource optimisation. It cited the example of poor workforce planning failing to meet skills gaps, resulting in increased spending on short-term consultancy (see previous insight section).

3.15 Ireland's Department of Social Protection (DSP) seeks to apply the principles of integrated workforce, business and financial planning. It told us that “workforce planning is not treated as a standalone HR exercise, but as a core input to decisions about service delivery, priorities and expenditure.”³⁸ Within the department, planning conversations between HR and business leaders are based on a common dataset, workforce planning model and dashboard. DSP told us this improves consistency and transparency around assumptions, risks and actions, with the aim of supporting better-informed decisions and a shared focus on realistic workforce outcomes.

³⁷ National Audit Office, *Financial management in government: strategic planning and budgeting*, Good practice guide, September 2023, page 8.

³⁸ National Audit Office correspondence with the Department of Social Protection, July 2026. The Department of Social Protection is a department of the Government of Ireland, responsible for administering income support payments and employment services.



INSIGHT: Embedding workforce planning in Spending Reviews

What is the challenge and how is the government responding?

3.16 Past National Audit Office (NAO) reports have recommended integrating workforce planning more effectively with long-term financial and business planning. HM Treasury and the Cabinet Office have recognised the benefits of aligning planning processes in this way – in particular, through the Spending Review process, which sets public spending plans and priorities for a defined multi-year period. For the first time in Spending Review 2025 (SR25), HM Treasury required departments to prepare strategic workforce plans alongside spending bids. These departmental plans are the basis for the civil service strategic workforce plan, which the Cabinet Office plans to publish in 2026.

3.17 Departments prepared their workforce plans to inform their spending bids for SR25. HM Treasury assessed information on workforce and paybill projections as part of determining the realism of departmental spending plans, especially those which included proposals to reduce spending. Once departments' final financial settlements were agreed, departments amended their workforce plans to reflect the staffing levels they could afford.

What more does the government need to do?

3.18 The introduction of workforce planning requirements to SR25 was a constructive innovation that helped departments and HM Treasury develop more informed and evidenced spending plans. We expect future Spending Reviews would benefit from similar requirements to provide workforce planning information to support spending proposals. Such requirements would need to be proportionate and reflect the wider public spending context. For example, more detailed workforce planning information might be expected for Spending Reviews that follow changes of government, given the introduction of new programme and spending commitments.

3.19 Both HM Treasury and the Cabinet Office acknowledge, however, that the quality of departmental strategic workforce plans prepared for SR25 was mixed. The government has the opportunity to build on the experience of SR25 for the next Spending Review in 2027 (SR27) by improving the quality of workforce planning inputs. This in turn depends on departments building their workforce planning and modelling capabilities, as well as improving workforce data quality. Part Four discusses capability and data issues in more detail.

3.20 HM Treasury and the Cabinet Office also need to follow up the workforce efficiencies identified in SR25 and whether departments are on track to achieve them. This understanding would help inform their assessment of the realism of departments' efficiency plans for SR27.

Part Four

Workforce planning capability and coordination

4.1 For the government to achieve the benefits of workforce planning set out in previous sections, it needs high-quality, coordinated workforce planning. This part focuses on requirements for effective workforce planning across government.



Lesson 7: Build strong capability and robust data systems to enable better workforce planning

4.2 The quality of workforce planning across government varies significantly. Numerous National Audit Office (NAO) reports have highlighted parts of the public sector which could benefit from better workforce planning – for example, further education, probation, civil service, police and adult social care.

4.3 Workforce planning quality depends on the priority and resources devoted to it within individual organisations and sectors. Relevant factors include the following.

- **The maturity of workforce planning capability:** Departments and organisations are at different levels of maturity in their ability to carry out thorough, well-informed and long-term workforce planning. The Cabinet Office, which works with departments to develop workforce planning capability, told us that bigger operational departments with larger workforces tended to be more mature in their workforce planning overall (often because they had more staff and resources for workforce planning). The Cabinet Office noted there were instances of good practice in other, smaller departments as well.
- **Quality of workforce modelling underpinning workforce plans:** This aspect of government workforce planning capability is particularly under-developed. As noted in previous sections of this report, many examples of workforce modelling we have examined in our past work suffer from optimistic assumptions and limited communication of future uncertainties.³⁹

³⁹ See Lesson 4 on workforce modelling and uncertainty, especially paragraph 2.17; and paragraph 1.7 on productivity assumptions.

- **Workforce data quality:** High-quality workforce data are a crucial input into workforce planning, as they are essential to understanding an organisation's current workforce position and preparing future workforce projections. Past NAO work suggests that organisations and sectors often find it difficult to collect complete and consistent workforce data and management information.
- Some areas of data collection have improved in recent years. For example, the Cabinet Office says that departmental civil service data returns for the Annual Civil Service Employment Survey are now more complete (this dataset covers civil service workforce data such as staff numbers, grades, demographic characteristics, locations, salaries and function/profession data). The Cabinet Office also acknowledges, however, that some types of workforce data are still lacking, such as skills data where functional or professional affiliation is often used as a proxy for information on individual civil servants' skills.

4.4 The Cabinet Office has broad oversight of the civil service workforce as a whole. As part of this central role, it is responsible for setting the overall direction on civil service capability. It plans to publish the first-ever strategic workforce plan for the civil service in 2026, based on workforce plans prepared by individual departments.

4.5 In recent years, the Cabinet Office has increased its support to departments to develop their workforce planning capability. It has produced a strategic workforce planning playbook and coordinates an 800-strong network of workforce planning practitioners and others with an interest in workforce planning.⁴⁰ The Cabinet Office also has partnering relationships with departments to support workforce planning leads in individual departments.

4.6 The Cabinet Office also works with HM Treasury to develop workforce-related guidance for Spending Reviews. In Spending Review 2025, this included guidance on workforce planning targets and ambitions that departments were expected to reflect in their Spending Review submissions.⁴¹ For example, staff turnover assumptions were not to exceed the civil service average turnover rate of 7.5%, and departments were advised to meet the 6% workforce target for digital and data expertise, working towards 9% in the future.

4.7 There is further scope for the Cabinet Office to promote good practice and help departments address current weaknesses in workforce planning. For example, its work to create a government-wide skills taxonomy should help departments improve how they assess staff skills and identify future skills needs. The Cabinet Office is also focusing on working out the implications of far-reaching digital change for the future civil service workforce.

⁴⁰ Cabinet Office, *Strategic Workforce Planning Playbook* (unpublished civil service guidance), April 2023.

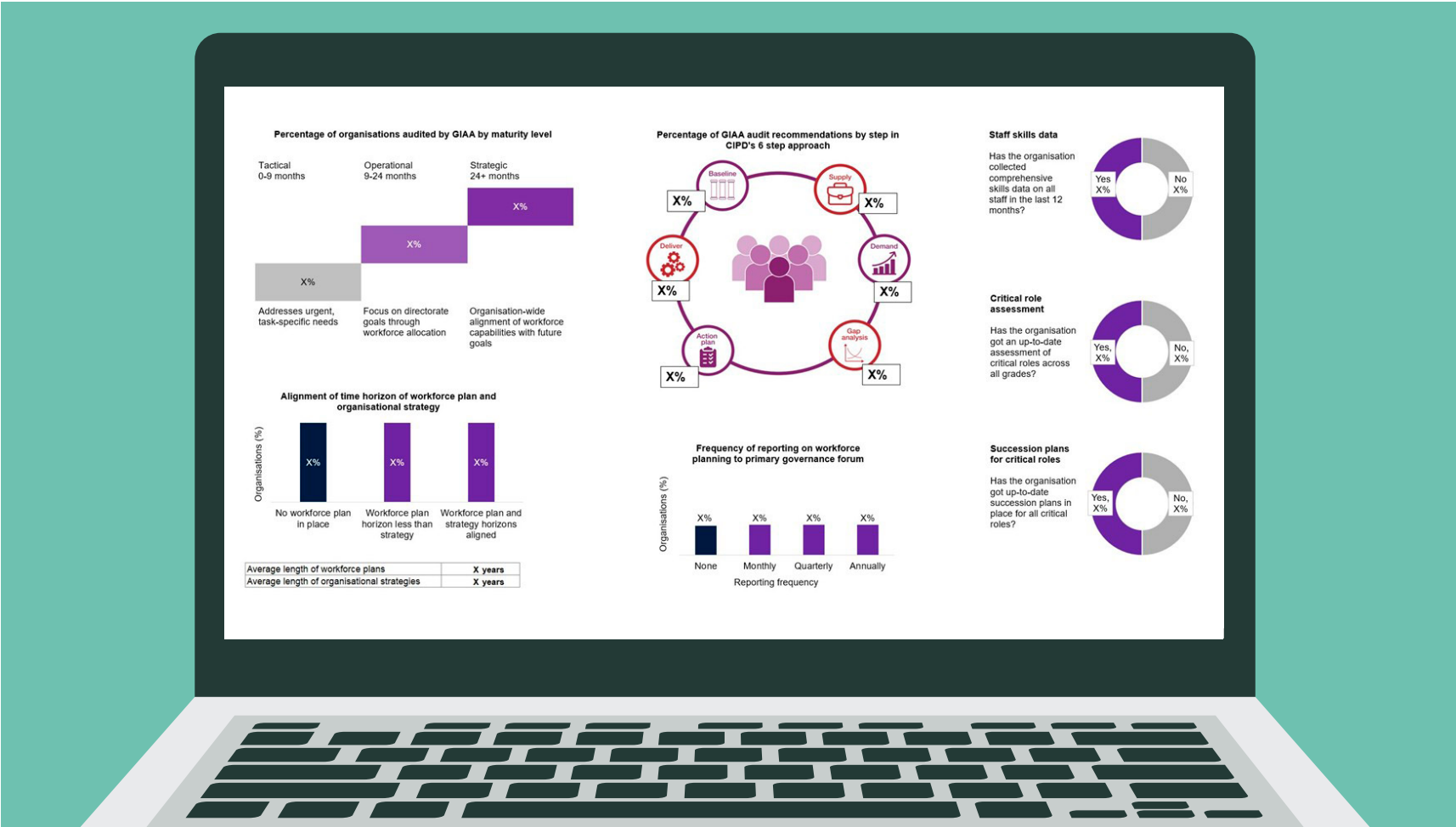
⁴¹ Cabinet Office, *Civil Service Workforce Framework* (unpublished civil service guidance).

4.8 The Government Internal Audit Agency (GIAA) and Government Actuary's Department (GAD) have both recently initiated efforts to support departments and organisations with their workforce planning and modelling. Both organisations' advice and support has included a focus on the workforce planning needs of smaller arm's-length bodies and public sector organisations, which generally do not have the same workforce planning capacity as departments or larger organisations.

- GIAA has conducted workforce planning audits with public sector organisations, using a consistent methodology it has developed. These audits will generate benchmarking data that organisations can use to assess their workforce planning capability. GIAA has also created an insights dashboard of metrics to assess workforce planning quality (see **Figure 7** overleaf).
- GAD has used its actuarial expertise to support organisations' workforce modelling. It draws on actuarial approaches to assessing risk and uncertainty that have parallels in workforce modelling, such as scenario and assumption testing, using historical data to project long-term outcomes and preparing illustrations of risk. As noted in lesson 4 above, GAD has developed a workforce projection modelling tool to support organisations to carry out workforce modelling. This includes producing future staffing and salary cost projections, bespoke scenario modelling, workforce demand projections and gap analysis.

Figure 7
Government Internal Audit Agency (GIAA) dashboard of workforce planning metrics

GIAA's dashboard enables organisations to assess and benchmark their workforce planning performance



Notes

- 1 GIAA initiated its dashboard in 2026 and expects to develop it further over time. The metrics included in this figure are among those used in its audits with government organisations. The dashboard will be populated with actual data from GIAA's workforce planning audits to enable organisations to benchmark their performance on these metrics.
- 2 ALB: arm's-length body; CIPD: Chartered Institute of Personnel and Development.

Source: Government Internal Audit Agency



Lesson 8: Coordinate workforce planning across sectors and systems

4.9 The government operates across many sectors (for example, health, education, justice, defence and transport) and at different levels (local, regional and national). Within government, there are many interdependent systems where organisations' activities affect each other. In a workforce context, different public sector workforces may draw from the same labour market, and decisions made by one organisation or sector, such as on pay, will have impacts on other workforces.

4.10 Within sectors, responsibilities for workforce planning are often split across multiple national and local bodies, each operating with different priorities and incentives. This fragmentation increases the risk of gaps, inconsistencies and duplication in planning and decision-making. Central system oversight and coordination are important to ensure local decisions are sufficiently strategic and aligned to system-wide objectives.

- We recommended in our report on the teacher workforce that the Department for Education take a cross-sector approach across schools and further education colleges to ensure resources are allocated effectively. This includes the extra 6,500 teachers the government pledged in 2024 to recruit.
- Our 2018 report on adult social care found that few local areas had detailed plans for the care workforce, and that the Department of Health & Social Care did not oversee the workforce planning of local authorities or sustainability and transformation partnerships (now integrated care systems).
- When increasing police officer numbers through the police uplift programme, the Home Office allocated officers to forces using a funding formula that it had previously acknowledged was not aligned to real policing demand. This risked misalignment between the distribution of officers and actual need.
- Limited coordination of local initiatives to manage the supply of NHS clinical staff (such as overseas recruitment and return to practice schemes) may have resulted in missed opportunities for efficiency savings across the NHS as a whole.

4.11 Workforce planning is sometimes siloed by sector, even though there might be strong interdependencies across sectors. This lack of coordination can result in knock-on workforce pressures and organisations competing for staff.

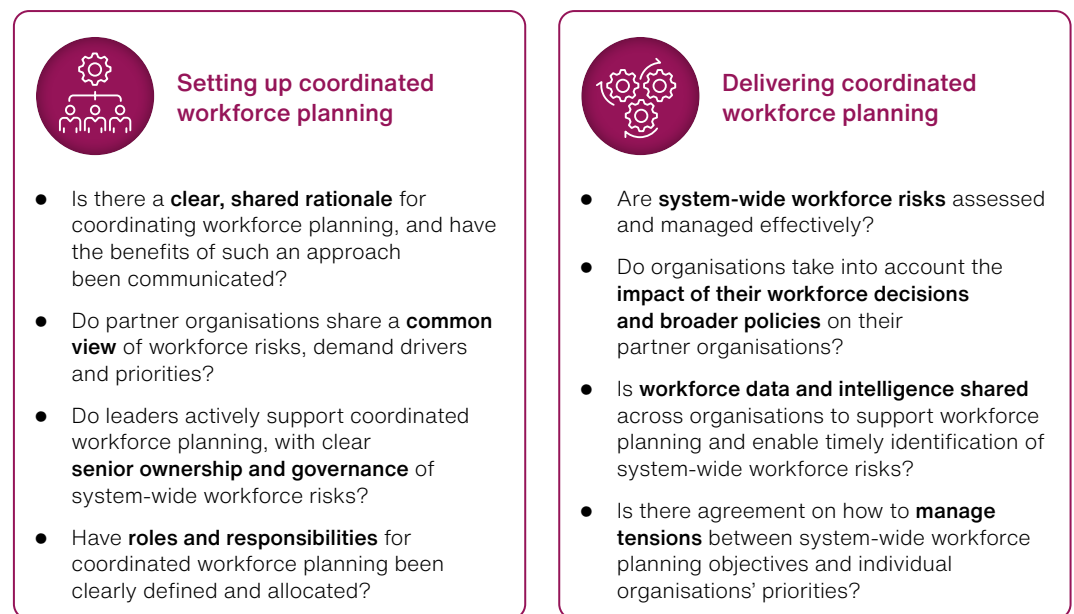
- Some sectors draw from overlapping labour markets, but workforce planning and pay-setting mechanisms (such as pay review bodies) do not routinely reflect this interrelatedness. This can lead to competition for the same staff – for example, adult social care workers moving into the NHS or departments bidding against each other for staff with specialist skills.
- Decisions made in one sector can create unplanned workforce pressures in others. For example, the Home Office recognises that increased police numbers will result in downstream pressures on courts and prison places. Similarly, changes in immigration policy have affected the supply of care workers from overseas.

4.12 Our work has identified a range of factors that support effective system-wide or cross-government working. **Figure 8** highlights factors particularly relevant to system-wide workforce planning.

Figure 8

Questions for assessing cross-government workforce planning

Organisations or sectors seeking to coordinate their workforce planning need to adopt a shared, agreed approach



Source: Adapted from National Audit Office, *Cross-government working: Good practice guide for leaders and practitioners*, July 2023



INSIGHT: Area-wide workforce planning

What is the challenge and how is the government responding?

4.13 Area-wide workforce planning brings together organisations within a defined location or labour market to better align workforce supply, skills and capacity. This approach enables planning to consider the needs of a local population, rather than solely focusing on the requirements of a single organisation. It recognises that many workforce challenges – such as recruitment, retention and skills shortages – are shared across public sector employers operating in the same area. Examples of where this approach is being used include:

- local authorities conducting place-based planning for the adult social care workforce across a whole area, including for the 92% of these care workers that are not directly employed by local authorities;⁴²
- integrated care systems, which bring together the NHS, local authorities and other partners to improve health outcomes and value for money, including by addressing workforce challenges; and
- government campuses, such as the Darlington Economic Campus and the planned Manchester Digital Campus, where different departments with similar skills and capability needs share the same physical location – the aim is to build specialist capability among civil servants and support regional career paths.

What more does the government need to do?

4.14 In practice, workforce planning at a system level or place level can be difficult to implement. Common challenges include coordinating action across organisations with different objectives, accountabilities, funding models and pay frameworks. There are often gaps in consistent, area-wide workforce data, and short-term operational pressures on organisations can crowd out longer-term, system-wide planning.

4.15 Addressing these challenges requires the government to develop new capabilities beyond those needed for organisation-level planning. These may include stronger partnership working, improving sharing and consistency of workforce data, and clearer shared ownership of workforce risks (as set out in Figure 8).

4.16 The Local Government Association (LGA) has published guidance for local authorities on place-based workforce planning in adult social care, summarised in **Figure 9** overleaf.

Figure 9

Local Government Association (LGA) guidance on place-based workforce planning

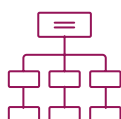
The LGA designed its guidance to help local authorities and other organisations coordinate workforce planning in a local area, such as for adult social care workers

1. Develop a strategic workforce plan



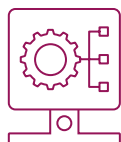
- Strategic workforce plans form the foundation for place-based workforce planning.
- Councils should include in their plans the vision for the workforce, baseline workforce data, expected changes and priorities for achieving the desired workforce position.

2. Understand the workforce implications of key strategies



- Councils should align their workforce planning with other relevant strategies affecting a local workforce.
- Examples include the council's corporate people strategy, wider place-based or community strategy and adult social care or integrated care partnership strategies.

3. Understand workforce data and intelligence



- Councils should use available workforce data to understand the local adult social care workforce. This will help inform priorities for improvement.
- Councils should collate a core workforce dataset covering measures such as staff numbers, turnover, vacancies, recruitment costs, full-time/part-time staff, demographics and comparator data.

Source: National Audit Office summary of Local Government Association, *Briefing: Workforce planning in a place*, January 2025

Appendix One

Our audit approach

Our scope

- 1** This study sets out lessons and insights on workforce planning in the UK civil service and wider public sector. It draws on our recent reports and good practice guides to highlight how effective workforce planning can support improved productivity, resilience and financial management, and the challenges organisations face in doing this well.
- 2** The lessons presented in this study do not draw value-for-money conclusions on the performance of individual organisations or specific workforce decisions. Instead, they are intended to support the government in identifying opportunities to strengthen workforce planning practice and improve decision-making.
- 3** This study builds on a back catalogue of previous National Audit Office (NAO) and Committee of Public Accounts (PAC) reports on workforce issues in UK government. We reviewed reports dating back to 2016. The challenges, good practice approaches and examples that we identified from these reports guided our subsequent fieldwork. We do not intend for this study to act as an exhaustive list of developments since our last reports on this topic.

Our evidence base

- 4** This lessons learned report draws primarily on findings from the NAO's back catalogue of work on workforce issues and public service delivery. This evidence base is complemented by additional fieldwork carried out between March and May 2026, which brings together up-to-date data and developments in government policy related to workforce planning.
- 5** As part of our fieldwork, we gathered evidence and input from a range of stakeholders external to the NAO, including UK central government departments and wider public sector bodies. We also drew on internal NAO expertise from our financial and risk management, digital, analysis and operational management insights teams, to inform our analysis and lessons.

Qualitative analysis

Document review – NAO and PAC reports and good practice guides

6 The core method for the study was a structured review of the NAO and PAC back catalogue. We reviewed over 50 NAO and PAC reports and good practice guides published since 2016 that covered issues related to workforce planning (see Appendix Two for the full list of reports).

7 Reports were identified using the NAO back catalogue analyser tool, input from subject-matter experts and study teams, and targeted searches. Relevant evidence was extracted and analysed thematically against our working definition of workforce planning and four areas of focus: productivity, resilience, financial management and capability. The document review was guided by the following questions.

- How can workforce planning support more productive public sector workforces?
- How can workforce planning contribute to more resilient public sector workforces that are better able to manage and absorb pressures?
- What role can workforce planning play in supporting stronger financial and business planning within government?
- How could the government strengthen workforce planning capability and practice?

8 The document review was undertaken in two phases. An initial review during scoping informed the development of emerging themes and the analytical framework. A second review during fieldwork tested the completeness and relevance of these themes, strengthened the evidence base and identified additional good practice examples. We used Microsoft Copilot in both phases to support the extraction and identification of emerging themes. All outputs were reviewed and validated by a member of the study team before being used in the report. Evidence from the review was used to inform findings, contextualise analysis and develop illustrative examples.

9 For our lessons related to workforce modelling, we adapted the NAO's guidance on reviewing analytical models, *Framework to review models*. This involved applying the framework's requirements to a workforce planning context, such as those on data quality, model assumptions, handling uncertainty and the use of model outputs in decision-making. This informed our understanding of good practice and risks in workforce modelling.

10 We also reviewed departmental responses to recommendations in previous NAO and PAC reports. We used information in the *NAO recommendations tracker* and supporting evidence to understand departments' progress on implementing previous NAO recommendations. We examined *Treasury Minute responses* to assess progress made on PAC recommendations.

Literature review

11 We undertook a targeted review of external literature to provide context for the study and to test the lessons identified from the NAO's previous work. The literature review focused primarily on information or analysis relating to the public sector, but we also considered evidence from other sectors where this offered relevant insights (for example, from international organisations, professional bodies and private sector entities).

12 Sources included UK government documents and datasets, as well as information and guidance from other governments, international organisations, professional bodies, research organisations and think tanks. The literature review was led by the same questions as for the NAO and PAC document review, set out in paragraph 7 above.

13 Evidence from the literature review was used to contextualise and support findings, rather than as a standalone evidence base, and to develop illustrative case examples, including relevant international insights. We used Microsoft Copilot as a supporting tool to identify potential international examples, but responsibility for selection, interpretation and inclusion of examples remained with the study team.

Interviews

14 We conducted semi-structured interviews with government and external organisations between March and May 2026. The interviews explored workforce planning practices across government, including capability and implementation challenges, and enabled us to test emerging lessons from our analysis. We spoke with:

- Cabinet Office – to understand its role in supporting civil service workforce planning and government skills development, including activity to build capability and perspectives on workforce planning maturity and quality across departments;
- HM Treasury – to understand how workforce planning features within Spending Review processes and related requirements;
- Department for Work & Pensions, Home Office and HM Revenue & Customs – to test emerging lessons and explore practical challenges and workforce planning approaches across different organisational contexts;
- Local Government Association – to gather sector-wide input on good practice in local government workforce planning, and examples relating to area-based workforce planning and artificial intelligence implications for local government workforces;

- Government Internal Audit Agency (GIAA) – to test emerging findings from our analysis, drawing on GIAA's cross-government internal audit insights; and
- Government Actuary's Department (GAD) – to inform our understanding of workforce modelling, uncertainty and capability, drawing on GAD's experience supporting departments with workforce projection tools and scenario modelling.

15 All interviews were conducted online and typically lasted around one hour. Notes were taken for each discussion to support consistent analysis, some with the assistance of Microsoft Copilot. We analysed interview evidence against the study's thematic framework to develop, test and refine emerging lessons, triangulate findings from other methods, and identify illustrative examples of workforce planning good practice and innovation.

Practitioner focus group

16 We held an online focus group with 16 workforce planning leads from across the civil service. The session focused on how workforce planning in participants' organisations supported productivity, workforce resilience, financial management and capability development. Discussion topics were structured around the study's thematic framework and were used to test the relevance, clarity and completeness of emerging findings from earlier stages of the study.

17 The focus group took place in April 2026. It was conducted online and facilitated by the study team. The Cabinet Office helped arrange the recruitment of participants from among members of the civil service strategic workforce planning network. Detailed notes were taken to support subsequent analysis. Evidence from the discussion was analysed thematically and considered alongside evidence from other methods, including interviews, NAO and PAC document review and literature review.

18 Insights from the focus group were used to validate emerging themes, identify common practical challenges and uncertainties faced by departments, and inform the development of illustrative examples of workforce planning practice.

19 Prior to the focus group, we reviewed discussions from the civil service strategic workforce planning network forum, an online forum for workforce planning practitioners hosted by the Cabinet Office. This was to understand practitioner perspectives on common challenges, implementation issues and areas of concern related to government workforce planning. Insights from the online forum were used to inform emerging themes but were not treated as systematic evidence.

Quantitative analysis

Analysis of public sector employment data

20 We analysed departmental headcount data from the Office for National Statistics (ONS) dataset on *public sector employment*. We identified staffing changes (increases and decreases) for departments in 2025, by comparing December 2024 headcount data with December 2025 headcount data. We used this analysis to inform our understanding of trends in civil service and public sector staffing.

Analysis of financial data

21 We reviewed the 2024-25 annual reports and accounts for the 17 main government departments, to determine staff costs and administration costs. The departments' accounts we reviewed were: Cabinet Office; Department for Business & Trade; Department for Culture, Media & Sport; Department for Education; Department for Energy Security & Net Zero; Department for Environment, Food & Rural Affairs; Department for Science, Innovation & Technology; Department for Transport; Department for Work & Pensions; Department of Health & Social Care; Foreign, Commonwealth & Development Office; HM Revenue & Customs; HM Treasury; Home Office; Ministry of Defence; Ministry of Housing, Communities & Local Government; Ministry of Justice.

22 In our analysis, we used reporting on staff and administration costs from annual reports and accounts for 12 out of the 17 main departments. The remaining five departments did not report staff and administration costs in a comparable manner. Administration costs figures have had income from sales, rentals and other sources added back in. We used this analysis to understand the extent of staff costs as a proportion of departments' administration costs.

Analysis and limitations

23 Evidence from all methods was analysed thematically and triangulated to test consistency, completeness and relevance. The study draws on published NAO and PAC reports and other available evidence and may not capture recent or unpublished departmental activity. Interviews and the practitioner focus group reflect participant perspectives and are not representative of the government as a whole; evidence from these sources was therefore used illustratively and to support triangulation of evidence from other sources.

Appendix Two

National Audit Office and Committee of Public Accounts reports reviewed

1 We reviewed over 50 reports and good practice guides by the National Audit Office and the Committee of Public Accounts, dating back to 2016, that we identified as having insights for government workforce planning. We have listed below the references most relevant to each of the lessons in this report.

i. Workforce planning and productivity

Lesson 1: Use workforce planning to identify and plan for productivity gains

- National Audit Office, *Government workforce planning – audit framework*, Good practice guidance, July 2026.
- National Audit Office, *Good practice guide for organisations using AI*, May 2026.
- Comptroller and Auditor General, *Update on government shared services*, Session 2024–2026, HC 1718, National Audit Office, March 2026.
- Comptroller and Auditor General, Cabinet Office, *Lessons learned: the government’s use of external consultants*, Session 2024–2026, HC 1381, National Audit Office, November 2025.
- Comptroller and Auditor General, *Police productivity*, Session 2024–2026, HC 1380, National Audit Office, November 2025.
- Comptroller and Auditor General, *Building an effective and resilient Probation Service*, Session 2024–2026, HC 1354, National Audit Office, October 2025.
- National Audit Office, *Government exits and redundancies*, Good practice guidance, September 2025.
- Committee of Public Accounts, *The cost of the tax system*, Twenty-Third Report of Session 2024–25, HC 645, April 2025.
- Comptroller and Auditor General, *NHS England’s modelling for the Long Term Workforce Plan*, Session 2023–24, HC 636, National Audit Office, March 2024.

- Comptroller and Auditor General, *Use of artificial intelligence in government*, Session 2023–24, HC 612, National Audit Office, March 2024.
- Comptroller and Auditor General, *The asylum and protection transformation programme*, Session 2022–23, HC 1375, National Audit Office, June 2023.
- Comptroller and Auditor General, *Digital transformation in government: addressing the barriers to efficiency*, Session 2022–23, HC 1171, National Audit Office, March 2023.
- Comptroller and Auditor General, *The Police Uplift Programme*, Session 2021–22, HC 1147, National Audit Office, March 2022.
- Comptroller and Auditor General, *Efficiency in government*, Session 2021–22, HC 303, National Audit Office, July 2021.

Lesson 2: Identify future skills needed to unlock more productive public services

- National Audit Office, *Government workforce planning – audit framework*, Good practice guidance, July 2026.
- National Audit Office, *Good practice guide for organisations using AI*, May 2026.
- Committee of Public Accounts, *Government’s use of external consultants*, Seventy-first Report of Session 2024–26, HC 1521, House of Commons, March 2026.
- Comptroller and Auditor General, *Environmental regulation*, Session 2024–2026, HC 1483, National Audit Office, January 2026.
- Committee of Public Accounts, *Government services: Identifying costs*, Fifty-eighth Report of Session 2024–26, HC 1421, December 2025.
- Comptroller and Auditor General, *Lessons learned: the government’s use of external consultants*, Session 2024–2026, HC 1381, National Audit Office, November 2025.
- Comptroller and Auditor General, *Lessons learned: Smarter delivery – improving operational capability to provide better public services*, Session 2024–25, HC 952, National Audit Office, June 2025.
- Comptroller and Auditor General, *Government cyber resilience*, Session 2024–25, HC 546, National Audit Office, January 2025.
- Comptroller and Auditor General, *Use of artificial intelligence in government*, Session 2023–24, HC 612, National Audit Office, March 2024.
- National Audit Office, *Digital transformation in government: A guide for senior leaders and audit and risk committees*, Good practice guide, February 2024.

- Comptroller and Auditor General, *Regulating to achieve environmental outcomes*, Session 2022–23, HC 1283, National Audit Office, April 2023.
- Comptroller and Auditor General, *Digital transformation in government: addressing barriers to efficiency*, Session 2022–23, HC 1171, National Audit Office, March 2023.
- Comptroller and Auditor General, *The Digital Strategy for Defence: A review of early implementation*, Session 2022–23, HC 797, National Audit Office, October 2022.
- Comptroller and Auditor General, *Specialist skills in the civil service*, Session 2019–2021, HC 575, National Audit Office, July 2020.
- Comptroller and Auditor General, *Digital transformation in the NHS*, Session 2019–2021, HC 317, National Audit Office, May 2020.
- Comptroller and Auditor General, *Capability in the civil service*, Session 2016–17, HC 919, National Audit Office, March 2017.

ii. Workforce planning and resilience

Lesson 3: Strengthen organisational resilience by addressing staffing shortfalls early

- Committee of Public Accounts, *Efficiency and resilience of the Probation Service*, Sixty-fifth Report of Session 2024–26, HC 1235, House of Commons, February 2026.
- Comptroller and Auditor General, *Investigation into car driving test waiting times*, Session 2024–2026, HC 1484, National Audit Office, December 2025.
- Comptroller and Auditor General, *Building an effective and resilient Probation Service*, Session 2024–2026, HC 1354, National Audit Office, October 2025.
- National Audit Office, *Government exits and redundancies, Good practice guidance*, September 2025.
- Committee of Public Accounts, *Jobcentres*, Thirty-Sixth Report of Session 2024–25, HC 823, House of Commons, July 2025.
- Comptroller and Auditor General, *Lessons learned: Smarter delivery – improving operational capability to provide better public services*, Session 2024–25, HC 952, National Audit Office, June 2025.
- Comptroller and Auditor General, *Teacher workforce: secondary and further education*, Session 2024–25, HC 854, National Audit Office, April 2025.
- Comptroller and Auditor General, *Supporting people to work through jobcentres*, Session 2024–25, HC 769, National Audit Office, March 2025.

- Comptroller and Auditor General, *Immigration: Skilled Worker visas*, Session 2024–25, HC 745, National Audit Office, March 2025.
- Comptroller and Auditor General, *HM Revenue & Customs: Customer service*, Session 2023–24, HC 726, National Audit Office, May 2024.
- National Audit Office, *How to improve operational services: Managing demand*, Good practice guide, February 2023.
- Comptroller and Auditor General, *Progress in improving mental health services in England*, Session 2022–23, HC 1082, National Audit Office, February 2023.
- Comptroller and Auditor General, *The NHS nursing workforce*, Session 2019–2021, HC 109, National Audit Office, March 2020.
- Comptroller and Auditor General, *Reforming the civilian workforce*, Session 2017–2019, HC 1925, National Audit Office, March 2019.
- Comptroller and Auditor General, *Retaining and developing the teaching workforce*, Session 2017–2019, HC 307, National Audit Office, September 2017.

Lesson 4: Use workforce modelling to manage uncertainty around future workforce needs

- National Audit Office, *Government workforce planning – audit framework*, Good practice guidance, July 2026.
- Comptroller and Auditor General, *Investigation into car driving test waiting times*, Session 2024–2026, HC 1484, National Audit Office, December 2025.
- Comptroller and Auditor General, *Building an effective and resilient Probation Service*, Session 2024–2026, HC 1354, National Audit Office, October 2025.
- Comptroller and Auditor General, *Teacher workforce: secondary and further education*, Session 2024–25, HC 854, National Audit Office, April 2025.
- Comptroller and Auditor General, *Supporting people to work through jobcentres*, Session 2024–25, HC 769, National Audit Office, March 2025.
- Comptroller and Auditor General, *NHS England's modelling for the Long Term Workforce Plan*, Session 2023–24, HC 636, National Audit Office, March 2024.
- National Audit Office, *Managing uncertainty: Questions for decision-makers to ask in an uncertain environment*, Good practice guide, August 2023.
- Comptroller and Auditor General, *The Police Uplift Programme*, Session 2021–22, HC 1147, National Audit Office, March 2022.
- Comptroller and Auditor General, *The rollout of the COVID-19 vaccination programme in England*, Session 2021–22, HC 1106, National Audit Office, February 2022.

- National Audit Office, *Framework to review models*, Good practice guidance, January 2022.
- Comptroller and Auditor General, *Financial modelling in government*, Session 2021–22, HC 1015, National Audit Office, January 2022.

iii. Improving financial management

Lesson 5: Understand workforce needs to gain a firmer grasp of staff costs

- Committee of Public Accounts, *Government's use of external consultants*, Seventy-first Report of Session 2024–26, HC 1521, House of Commons, March 2026.
- Comptroller and Auditor General, *Lessons learned: the government's use of external consultants*, Session 2024–2026, HC 1381, National Audit Office, November 2025.
- National Audit Office, *Using consultants in government*, Good practice guidance, November 2025.
- Comptroller and Auditor General, *Improving government's productivity through better cost information*, Session 2024–2026, HC 1291, National Audit Office, September 2025.
- National Audit Office, *Government exits and redundancies*, Good practice guidance, September 2025.
- National Audit Office, *Financial management in government: allocating resources*, Good practice guide, December 2024.

Lesson 6: Integrate workforce planning with wider business and financial planning to develop more informed and realistic plans

- National Audit Office, *Government workforce planning – audit framework*, Good practice guidance, July 2026.
- National Audit Office, *Financial management in government: reporting for decision-making*, Good practice guidance, September 2025.
- National Audit Office, *Financial management in government: allocating resources*, Good practice guide, December 2024.
- Comptroller and Auditor General, *NHS England's modelling for the Long Term Workforce Plan*, Session 2023–24, HC 636, National Audit Office, March 2024.
- National Audit Office, *Financial management in government: strategic planning and budgeting*, Good practice guide, September 2023.

- Comptroller and Auditor General, *Improving government's planning and spending framework*, Session 2017–2019, HC 1679, National Audit Office, November 2018.
- Comptroller and Auditor General, *Capability in the civil service*, Session 2016–17, HC 919, National Audit Office, March 2017.

iv. Workforce capability and coordination

Lesson 7: Build strong capability and robust data systems to enable better workforce planning

- National Audit Office, *Government workforce planning – audit framework*, Good practice guidance, July 2026.
- Committee of Public Accounts, *Government's use of external consultants*, Seventy-first Report of Session 2024–26, HC 1521, House of Commons, March 2026.
- Comptroller and Auditor General, *Lessons learned: the government's use of external consultants*, Session 2024–2026, HC 1381, National Audit Office, November 2025.
- Comptroller and Auditor General, *Building an effective and resilient Probation Service*, Session 2024–2026, HC 1354, National Audit Office, October 2025.
- Comptroller and Auditor General, *Teacher workforce: secondary and further education*, Session 2024–25, HC 854, National Audit Office, April 2025.
- Comptroller and Auditor General, *The Police Uplift Programme*, Session 2021–22, HC 1147, National Audit Office, March 2022.
- Comptroller and Auditor General, *Specialist skills in the civil service*, Session 2019–2021, HC 575, National Audit Office, July 2020.
- Comptroller and Auditor General, *The adult social care workforce in England*, Session 2017–2019, HC 714, National Audit Office, February 2018.
- Comptroller and Auditor General, *Capability in the civil service*, Session 2016–17, HC 919, National Audit Office, March 2017.

Lesson 8: Coordinate workforce planning across sectors and systems

- Comptroller and Auditor General, *Teacher workforce: secondary and further education*, Session 2024–25, HC 854, National Audit Office, April 2025.
- Comptroller and Auditor General, *Immigration: Skilled Worker visas*, Session 2024–25, HC 745, National Audit Office, March 2025.
- Comptroller and Auditor General, *Civil service workforce: Recruitment, pay and performance management*, Session 2023–24, HC 192, National Audit Office, November 2023.
- Comptroller and Auditor General, *Lessons learned: Cross-government working*, Session 2022–23, HC 1659, National Audit Office, July 2023.
- National Audit Office, *Cross-government working: Good practice guide for leaders and practitioners*, July 2023.
- Comptroller and Auditor General, *Introducing Integrated Care Systems: joining up local services to improve health outcomes*, Session 2022–23, HC 655, National Audit Office, October 2022.
- Comptroller and Auditor General, *The Police Uplift Programme*, Session 2021–22, HC 1147, National Audit Office, March 2022.
- National Audit Office, *Improving operational delivery in government: A good practice guide for senior leaders*, Good practice guide, March 2021.
- Comptroller and Auditor General, *The adult social care workforce in England*, Session 2017–2019, HC 714, National Audit Office, February 2018.
- Comptroller and Auditor General, *Sustainability and transformation in the NHS*, Session 2017–2019, HC 719, National Audit Office, January 2018.
- Comptroller and Auditor General, *Managing the supply of NHS clinical staff in England*, Session 2015–16, HC 736, National Audit Office, February 2016.

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