Australian Government
Australian Public Service Commission

Capability Review

Department of Finance



© Commonwealth of Australia 2026

ISBN: 978-1-7644149-4-4



With the exception of the Commonwealth Coat of Arms and where otherwise noted, all material presented in the *Capability Review of the Department of Finance* by the Australian Public Service Commission is licensed under a Creative Commons Attribution 4.0 International Licence (CC BY 4.0). To view a copy of this licence, visit https://creativecommons.org/licenses/by/4.0/.

Enquiries

For enquiries concerning reproduction and rights in Commission products and services, please contact: externalcomms@apsc.gov.au.

APS Commissioner's foreword

The Australian Public Service Commission (APSC) coordinates and supports capability reviews of all departments of state, Services Australia, the Australian Taxation Office and the APSC every 5 years under the *Public Service Act 1999*.

Capability reviews are independent and forward-looking. They assess how well an agency is positioned to meet future objectives and challenges, and provide an opportunity to reflect on the capability, leadership and ways of working needed for the future.

I thank the Secretary, Matt Yannopoulos PSM, along with the leadership team, agency liaison team and staff of the Department of Finance for their engagement, openness and commitment throughout the review process. The willingness of employees at all levels to share their experiences and perspectives has strengthened the review and its findings.

I also thank the senior reviewers, David Martine PSM, Sandra Parker PSM, Brenton Philp, and Greta Doherty PSM, for their expertise, dedication and stewardship, and acknowledge the support provided by the APSC team.

One of the strengths of capability reviews is that they bring together different perspectives to support learning, improvement and future readiness. They create an opportunity for agencies to reflect on where they are today, where they want to be in the future, and what capability they will need to get there. I am confident this report will support those conversations as the Department of Finance continues to deliver for government and the Australian community.



Jacqui Curtis PSM

Australian Public Service Commissioner

Senior review team's foreword

We are pleased to present the capability review of the Department of Finance (Finance).

Finance plays a vital role at the centre of the Australian Public Service (APS), supporting the effective stewardship of public resources and enabling government to deliver on its priorities.

This review considers the department's current capability, operating context and future challenges, and identifies opportunities to build on existing strengths.

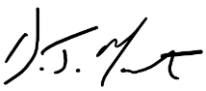
Throughout the review, we heard consistently that Finance is a highly respected department with deep expertise, a strong commitment to public sector stewardship and a workforce that is dedicated to delivering quality outcomes. The department is well placed to build on these foundations as it responds to an increasingly complex operating environment, evolving expectations from government and citizens, and opportunities to strengthen its impact across the public service.

We thank the Secretary, Matt Yannopoulos PSM, and his senior leadership team for their openness and willingness to engage in the review process. We'd like to extend our thanks to the review sponsor, Deputy Secretary Business Enabling Services, Simon Newnham, and his agency liaison team for their ongoing support throughout the review.

We wish to thank the APSC team who supported us during this review. Their research, analysis and professionalism was greatly appreciated.

We also thank Finance staff, portfolio agencies and external stakeholders for their positive and generous engagement during the review.

We trust this review will assist Finance's leadership and workforce as they continue to strengthen their capability and deliver value for government and the Australian community.






David Martine PSM **Sandra Parker PSM** **Brenton Philp** **Greta Doherty PSM**

Contents

APS Commissioner's foreword **1**
Senior review team's foreword **2**
Executive summary **4**
About the agency **6**
Forecast **10**
Summary of maturity ratings **13**
Detailed assessment of agency capability **14**
Leadership and culture 14
Integrity and values 14
Risk and innovation 16
Leadership and governance 18
Collaboration 20
Public sector collaboration 20
Non-government partnerships and engagement 23
First Nations partnerships 25
Internal collaboration 28
Delivery 30
Ministers and parliament 30
User focus 32
Strategy 34
Implementation 37
Review and evaluation 40
Workforce 42
Strategic workforce planning 42
Staff performance and development 45
Staff culture and inclusion 48
Staff safety and wellbeing 50
Enabling functions 52
Financial management 52
Technology 54
Data 58
Corporate operating model 60
Letter from the agency head **62**
Appendix A: About the review **63**
Appendix B: Capability Review Framework **64**
Appendix C: Glossary **66**

Executive summary

The Department of Finance (Finance), along with the Treasury, is synonymous with delivery of the federal Budget. But functions vary greatly across the department – from supporting sustainable government finances and a high-performing APS through to delivering services for parliamentarians and their staff. As global and domestic uncertainty puts pressure on government finances, there is concurrent growing demand for expanded and more responsive public services. The department's system-wide stewardship role is likely to grow, and it will need the capability to anticipate and respond to an increasingly complex operating environment to continue to deliver outcomes in line with government priorities.

Finance has strong foundations from which to do this. As Secretary Matt Yannopoulos PSM observed when he commenced in the role in September 2025, it is clear Finance is a high performing organisation.

Finance's role as a central agency provides it positional authority across the APS and government more broadly. This review found this authority is backed by strong relationships and trust. Stakeholders from the public service, government and the non-government sector consistently spoke of Finance as an authoritative advisor and proven delivery agent across its various functions, acknowledging its senior leadership team for driving positive engagement.

Finance has strong governance structures and a culture of professionalism, integrity and shared values. These underpin the department's implementation capability, with the review finding Finance delivers strongly across its more enduring roles such as Budget and commercial advice, as well as more recent functions such as Digital ID and GovAI.

The review found areas where Finance can build on these strengths to improve its organisational capability across strategy, workforce, risk and innovation. Uplifting capability in these areas will support Finance to meet future challenges in a way that is sustainable, responsive and effective. While there are areas for uplift across all 20 elements of organisational capability (as discussed in *Detailed assessment of agency capability* from page 14), the following are considered the highest priorities.

Priority areas for capability uplift

Supporting the APS to support itself

As a steward of government resources, Finance has a critical role to create the conditions that support agencies to deliver government priorities efficiently and effectively. Over the next 5 years, there is an opportunity for the department to build on its system-wide stewardship role with stronger focus to support delivery across the APS.

Finance has unique access to system-wide data and insights because of its role at the centre of government. While Finance can't, and shouldn't, be responsible for individual agency decision-making, there are clear opportunities to better use whole-of-government insights and provide line agencies with valuable context to inform and improve policymaking and delivery. Finance can be more proactive in identifying and providing leadership on cross-cutting policy issues, for example supporting Closing the Gap reforms, or taking advantage of and guiding Services Australia's expertise on citizen-focused service delivery. Taking on this more active stewardship role will support the APS as a whole to better manage the increasingly complex environment over the next 5 years.

Building and sustaining the future workforce

Finance's people are its key strength, but the department is currently too reliant on extra discretionary effort and individuals to achieve its goals. The department will need to explicitly focus on supporting its workforce to navigate challenges over the next 5 years. There are specialist skill gaps in areas such as accounting, digital and ICT. Work will need to continue to uplift in-house specialist skills and to attract and retain staff from a diverse range of backgrounds and locations, as the breadth of roles continues to expand. Finance will need to move from its current fragmented approach to strategic workforce planning, taking an enterprise-wide view focused on clear accountabilities and responsibilities. At the same time, Finance will need to put in place strategies, including accountabilities through senior leaders, to balance its delivery agenda with the need to provide a safe and sustainable workplace that doesn't rely on a 'hero culture' where people are required to consistently go 'above and beyond' to achieve results.

Engaging with risk and innovation at all levels

The review heard that Finance staff and external stakeholders feel they are constrained by a risk-averse culture, particularly due to Finance's role in setting frameworks for the APS. While there is evidence Finance's senior leaders can engage positively with risk and embrace innovation, the internal requirements to escalate decision-making can lead to slow progress and unnecessary process. They can also result in external stakeholders believing they can only rely on advice that comes from senior staff within Finance. Finance will need to better articulate its risk tolerance and empower staff at all levels to engage with risk in a more measured way. This will better position the department to manage future uncertainty and ambiguity, while maintaining strong and trusted relationships across the APS and with government and alleviating some pressure on staff.

Securing and sustaining digital capability

Finance's technology capability underpins both its own operations and a growing range of digital services used across the APS. However, capability remains uneven across its internal systems and whole-of-government services. Developing high-quality digital systems will not only assist Finance in its own operations, but also those relying on its systems. As identified in *Forecast* (from page 10), Finance must embrace this challenge and build its senior executive and staff capability so it can guide the APS on shared adoption of common solutions, including artificial intelligence (AI), while assisting agencies to achieve their policy goals. Having Services Australia and the Digital Transformation Agency in the portfolio provides an opportunity to guide and leverage expertise in technology and service delivery for the benefit of the APS and Australians.

About the agency

Overview of roles and responsibilities

Finance is a central agency of the Australian Government and lead adviser on the allocation, management and stewardship of public resources. The department plays a critical role supporting ministers and the APS to ensure public resources are used effectively, efficiently and transparently to deliver outcomes for Australians.

The department's purpose is to 'provide high-quality advice, frameworks and services to achieve value in the management of public resources for the benefit of all Australians'. This purpose reflects the department's role as both a:

- policy adviser and steward of the Commonwealth's financial management system, including the Budget process
- provider of enabling frameworks and services that support the effective operation of government.

Since its establishment in 1976, Finance has grown from its original fiscal and financial management role into a central agency with a broad range of responsibilities.

The department's functions are organised around 6 key activities:

- providing policy advice on expenditure across all portfolios and delivering Budget updates, cash management and consolidated financial reporting
- managing frameworks and policies (e.g. related to procurements and grants), and providing advice to support the proper use and management of public resources
- supporting the commercial interests, including property and other investments, of the Commonwealth (e.g. related to Government Business Enterprises)
- providing enabling services to the Commonwealth (including 25 digital services)
- supporting wider availability and use of government data and promoting digital transformation (e.g. Digital ID and GovAI)
- delivering ministerial and parliamentary services.

Structure

The accountable authority and Secretary of the department is Matt Yannopoulos PSM, who was appointed to the role in September 2025.

The department is organised into 4 groups: Budget; Business Enabling Services; Commercial; and Governance and Resource Management.

The ministers appointed to the Finance portfolio are:

- Senator the Hon Katy Gallagher, Minister for Finance, Minister for Government Services
- Senator the Hon Don Farrell, Special Minister of State.

The Minister for Finance has overall responsibility for the Finance portfolio, including Budget policy and processes, government financial accountability and governance frameworks, whole-of-Australian Government procurement and grants policy, digital and data policy (including Digital ID), regulatory reform, and the safe and responsible adoption of AI across government.

The Special Minister of State is responsible for the parliamentary business expenses framework and related legislation, the employment framework for staff of members of parliament and related legislation, electoral policy and electoral matters (supported by the Australian Electoral Commission).

The department is at the centre of the larger Finance portfolio and supports the Minister for Finance to deliver their responsibilities, including providing leadership to portfolio agencies. The portfolio includes 10 other Commonwealth entities and companies, including Services Australia and the Digital Transformation Agency. Portfolio entities work closely with the department, while retaining their own leadership and governance arrangements. Further details on these entities are on the department's website and in the Australian Government Directory.

This capability review covers the department only, but may reflect its engagement with portfolio agencies.

Staffing profile

The following information is drawn from the 30 June 2026 APS Employment Data release.

Staff numbers and locations

Location	Headcount	Percentage of total employees
ACT	2,052	89.8%
VIC	79	3.5%
NSW	68	3.0%
QLD	39	1.7%
WA	24	1.1%
SA	15	0.7%
TAS	5	0.2%
NT	3	0.1%
Total number of employees	**2,285**	

Distribution of classifications

Classification	Percentage of total employees
APS 1–3, Trainee and Graduate	19.0%
APS 4	7.9%
APS 5	11.4%
APS 6	17.7%
EL 1	28.8%
EL 2	11.7%
SES 1	2.5%
SES 2–3	1.0%

Diversity

Characteristic	Percentage of total employees
Women	52.1%
Men	47.5%
Gender X[1]	0.4%
First Nations	1.5%
Employees with disability	5.3%
Culturally and linguistically diverse[2]	23.1%[3]

[1] Gender X refers to any person who does not exclusively identify as either male or female (clause 20, Australian Government Guidelines on the Recognition of Sex and Gender).

[2] 'First language not exclusively English' is provided as a measure of culturally and linguistically diverse (CALD) for the purposes of benchmarking and tracking progress towards a target for the APS CALD employment strategy. This measure is not intended as the singular measure of CALD for wider purposes. Agencies should use a broad range of metrics and data sources to identify their CALD workforce.

[3] CALD proportions are calculated as a percentage of employees who have provided information on their first language. Some employees may choose not to provide this information.

Budget

Budget numbers

Description	2025–26 budget ($m)	2026–27 budget ($m)	2027–28 budget ($m)	2028–29 budget ($m)	2029–30 budget ($m)
Departmental operating[1]	950	937	923	948	982
Departmental capital	424	787	914	310	212
Administered expenses	12,170	12,513	12,670	12,634	12,681
Administered capital	5,732	8,009	4,293	4,224	3,721
Total	**19,276**	**22,245**	**18,800**	**18,115**	**17,597**

[1] Departmental operating relates to the budgeted departmental operating expenditure excluding depreciation and amortisation.

Source: Provided by the Department of Finance as of September 2026.

Forecast

This forecast outlines how the department's operating context may change in the next 5 years, and the areas of organisational capability it will likely need to successfully deliver outcomes and government priorities for its users and stakeholders.

Like the broader APS, Finance's operating context will continue to be shaped by complexity. Global and domestic trends, including geopolitical uncertainty, climate change, shifting economic conditions and rapid technological advances contribute to an environment marked by heightened ambiguity, uncertainty, and evolving risks and opportunities. In this environment, the government, APS and external stakeholders will look to Finance to lead and support responses that cut across systems and portfolios, particularly those relating to resource allocation and management.

Finance occupies a distinct position in the APS. It advises government on the allocation of public resources while simultaneously setting the frameworks that guide how other APS entities manage those resources. Its future capability requirements are therefore shaped both by changes to its own operating context and the evolving demands on the systems it stewards and entities it supports.

As a central agency, Finance is uniquely positioned to lead, support and uplift the APS in key areas. Finance will require leaders who can balance risk and innovation, set and balance forward-looking priorities and steer its workforce accordingly. The department will also need staff with strong strategic and collaboration capability, as well as diverse skills sets including technical skills.

Continued delivery in a constrained fiscal environment

In the 2026–27 Budget, the Australian Government announced a fiscal management strategy characterised by savings, reprioritisations and spending restraint. This means agencies across the APS must operate in a tightened fiscal environment that may intensify over the next 5 years.

These constraints create both internal and external challenges for Finance – it must continue delivering with tightened resourcing, while supporting other agencies to do the same through its Budget and financial advice. To do so, Finance needs to carefully consider its priorities and allocate resources accordingly. As mentioned in *About the agency*, Finance's responsibilities have also grown in recent years, including in areas where it does not traditionally have expertise or experience, such as technology. The department needs a strategy to manage the increased pressures on its workforce's capability and capacity, so it can keep meeting government expectations while attracting new staff and fully supporting existing staff.

As the lead adviser on the allocation and management of public resources, Finance has an opportunity to strengthen its position as a strategic leader in the APS. This includes working across the APS to better link up common issues, and identifying where resource management systems and practices could be enhanced. There are also opportunities for Finance to pursue further savings and efficiencies across the APS, such as through shared services and technology innovation.

Maintaining public trust during uncertain times

Like many western countries, Australia is experiencing a shift in social demographics, pressure on social cohesion and fracturing of political views. These factors contribute to a declining trust in public institutions, which can undermine the government's ability to implement effective policies. In the face of ongoing uncertainty, it is critical for APS agencies to maintain public trust.

Finance must continue to demonstrate it can solve complex problems, support the delivery of high-quality services for Australians and maintain the privacy and security of personal information. Finance's federal Budget role also requires it to take a whole-of-APS view to help the government make defensible, forward-looking decisions and trade-offs that maintain public trust. Finance should continue to invest in its strong relationships with the Department of the Prime Minister and Cabinet and the Treasury to ensure decision-makers are supported with advice that is coordinated across the APS.

Australians have relatively high levels of satisfaction with government services compared with other countries. But public expectations are rising, and people increasingly demand government services that are easy to use and access, joined up, accurate and safe.

Over the next 5 years, Finance will need to advise government on how to sustainably deliver government services that evolve with users' needs. Its stewardship role means Finance will also need to support other agencies to do the same. With Services Australia now in its portfolio, Finance has a key opportunity to drive service delivery uplift across the APS.

Navigating and driving digital transformation, AI and cyber security

Technological advances, including AI and automation, are reshaping what governments can do and what communities expect. They are also creating new cyber and other security risks, which require continuous assessment to understand and mitigate. These advances will have implications for the broader APS and public domain over the next 5 years. This is particularly relevant to Finance because the department has critical responsibilities for AI, data, digital and service delivery across the APS including:

- stewarding whole-of-government policies and frameworks
- advising government on public resources, fiscal considerations, risk and implementation
- leading uplift of AI capability across the APS, including the delivery of underlying digital infrastructure
- leading delivery of Digital ID and realising benefits for both government and industry
- providing a wide range of whole-of-government platforms and shared services for the APS, ministers and parliament, state/local entities, private sector and general public.

Finance's central agency perspective, expertise and existing responsibilities position it to help the APS operate more efficiently. Its role in uplifting AI capability in the APS presents opportunities to improve APS productivity during a time of constrained resources. As a key advisor on public resource allocation, Finance can also support a more coordinated approach to digital and data investments, as many agencies seek funding to upgrade their ageing systems.

Combined with the Commonwealth's purchasing power, and working with the Digital Transformation Agency, Finance's commercial expertise can help procure and coordinate access to modern and fit-for-purpose systems that agencies could not individually afford, in ways that don't increase costs where departments compete against one another for scarce expertise. Finance will need to balance the tension between a tight fiscal environment and delivering a broader range of services. Innovative solutions and risk-taking will be essential to achieve this.

Summary of maturity ratings

The review's assessment of Finance's capability maturity across the 5 domains is below.

Leadership and culture

Element	Maturity rating
Integrity and values	Embedded
Risk and innovation	Developing
Leadership and governance	Embedded

Collaboration

Element	Maturity rating
Public sector collaboration	Embedded
Non-government partnerships and engagement	Developing
First Nations partnerships	Developing
Internal collaboration	Developing

Delivery

Element	Maturity rating
Ministers and parliament	Embedded
User focus	Developing
Strategy	Developing
Implementation	Embedded
Review and evaluation	Developing

Workforce

Element	Maturity rating
Strategic workforce planning	Developing
Staff performance and development	Developing
Staff culture and inclusion	Developing
Staff safety and wellbeing	Developing

Enabling functions

Element	Maturity rating
Financial management	Embedded
Technology	Developing
Data	Developing
Corporate operating model	Developing

See **Appendix B** for an explanation of these maturity ratings.

Detailed assessment of agency capability

Leadership and culture

Integrity and values

Maturity rating	Embedded
Description	The capability to embed integrity and APS values in the work of the agency.
Characteristics	• To what extent does the agency monitor and address integrity issues? • To what extent does the agency ensure third party providers demonstrate integrity and APS values in their work for the agency? • To what extent do agency leaders model integrity and the APS values? • To what extent do staff demonstrate integrity and the APS values in their behaviours and actions?

Finance plays a critical role in managing public money. It administers the *Public Governance, Performance and Accountability Act 2014* (PGPA Act), which sets the integrity and accountability framework for all Commonwealth entities. As custodian of the integrity and accountability framework, it is critical that Finance models integrity in its own operations.

The review found Finance has well-developed internal foundations underpinning its integrity practices. In recent years, the department has placed an increased focus on integrity and reinforced existing policies, practices and expectations for staff. This includes regular reporting on integrity matters to the Executive Board, such as Finance's internal processes in relation to management of conflict of interest and confidentiality arrangements, gifts and benefits, and PGPA Act compliance. The review found Finance takes a proactive approach to identifying and mitigating emerging integrity risks for the department. For example, Finance looks beyond standard integrity metrics and uses workforce data, such as unscheduled leave and high leave balance indicators, to identify signs of workload pressures that may increase risks to integrity.

Finance prides itself on having a strong culture of integrity and professionalism. In the 2026 APS Employee Census, 82% of Finance staff agreed the culture in the department supports people to act with integrity. In 2025, 91% agreed they would be held accountable if they did not follow policies and procedures.[1]

However, while staff generally understand their obligations under the APS Values and Code of Conduct, there is scope to further improve the department's integrity capability and commitment. In 2024–25, only 65% of new employees completed mandatory integrity training within 6 months of commencement (up from 38% in 2023–24). Further, only 26% of staff completed mandatory fraud and corruption training in 2025–26.

[1] This question was not asked in the 2026 APS Employee Census.

Finance has a solid integrity capability and is now looking to build on existing initiatives. The department plans to move towards a more strategic, connected and evidence-based approach, with improved access to integrity reporting for leaders. Finance plans to develop an integrity strategy to consolidate data and improve reporting, strengthen Senior Executive Service (SES) capability and messaging, and drive a more consistent approach to integrity across the department. Finance intends to use the *Commonwealth Integrity Strategy*, Commonwealth Integrity Maturity Framework, and recent Australian National Audit Office and parliamentary reports to inform the development of the strategy.

Recent integrity issues in the public sector indicate that public trust can be quickly lost when power and influence are misused. For Finance, a strong integrity culture supported by ethical leadership, individual accountability and a demonstrated commitment to integrity training for all staff, is an important safeguard against this risk. Realisation of Finance's planned activity to strengthen integrity will see the department's future capability on a trajectory from 'Embedded' to 'Leading'.

Risk and innovation

Maturity rating	Developing
Description	The capability to balance risk and opportunity in a way that is consistent with a fit-for-purpose risk appetite.
Characteristics	• To what extent is the agency's risk appetite appropriate for its current and future operating context? • To what extent is the agency's risk appetite clearly communicated, well understood by staff and readily applied? • To what extent does the agency identify, manage and escalate emerging risks? • To what extent does the agency's decision-making balance risk and innovation? • To what extent do leaders model and reward a balanced approach to risk and innovation? • To what extent does the agency's culture enable open and safe conversations about risk and opportunities? • To what extent does the agency identify and trial potential innovations, and scale what works?

As discussed in the *Forecast*, Finance – like all APS agencies – will have to manage risks associated with rising fiscal pressures, global instability and technological advancements over the next 5 years. It also faces increased expectations from the government and Australian public to deliver in areas previously outside its traditional scope. This brings opportunities but also heightened risk to the department, particularly around the capacity and capability of its workforce to deliver these new expectations. Finance will need to balance risk and innovation so it can maintain public trust while realising opportunities and efficiencies for its workforce and delivering its priorities. As with other areas where Finance provides advice across the APS (e.g. integrity, procurement, grants), the department's responsibility for APS-wide risk policy adds pressure to exemplify best practice.

Finance has a mature risk management capability with robust risk architecture, assurance activity and staff expertise. Comcover's 2025 Risk Management Benchmarking Program assesses Finance as having 'advanced' risk management maturity across each of its 5 focus areas – risk governance, risk culture, risk capability, risk management framework and practices, organisational resilience and agility. The benchmarking found the department's Enterprise Risk Management Policy and Framework establishes risk appetite and tolerances, informs systems of risk management and is embedded in key business processes.

Finance's internal risk function is focused on building and maintaining a strong risk culture. This includes supporting reporting and oversight by committees and risk owners and providing communication and training to departmental teams. All divisions in the department are required to record risks in a central Risk Register, which feeds into quarterly reports to relevant committees (such as the independent Audit and Risk Committee and the Performance and Risk Committee). Through the department's Risk Champion Network, officer-level representatives from each division meet regularly to share risk management information, learn from each other and receive risk training. Representatives also assist Finance's Assurance and Risk team to design and enhance risk tools, processes and guidance available on the staff intranet.

Despite the department having solid frameworks and expertise, the review found a risk-averse culture at some levels and in some areas. While the department's Risk Appetite and Tolerance Statements establish multiple areas where the department is willing to take 'measured' or 'increased' risk, there appears to be a fear within Finance that even a small mistake in one area could expose the rest of the department to severe reputational harm, particularly in light of Finance's Budget role and ownership of whole-of-government policies and frameworks. This mindset manifests in some overly bureaucratic decision-making and clearance processes (explored further in *Leadership and governance* below) that affect the department's ability to innovate. Results from the 2026 APS Employee Census show only 51% of Finance staff agree that the department recognises and supports the notion that failure is a part of innovation.

Finance's culture of risk aversion also affects its interactions with external stakeholders. Some stakeholders told the review that Finance does not calibrate its risk settings well to match individual risks and is risk-averse even when it does not need to be. There is a view among some external stakeholders that decisions can only be made by Finance senior managers, so there is less value in collaborating with lower-level staff. There is an opportunity for Finance's senior leaders to model and reinforce an approach to risk that aligns with the department's Risk Appetite and Tolerance Statements, which balances risk and innovation and empowers staff.

There are, however, promising signs that Finance is building a culture where staff feel encouraged to innovate. In the 2026 APS Employee Census, 88% of Finance staff said they suggest ideas to improve the way they do things, and 86% agreed they believe it is their responsibility to continually look for new ways to improve the way they work. Further, 75% agreed their SES manager encourages innovation and creativity, and 78% agreed their immediate supervisor encourages them to come up with new or better ways of doing things. Finance's annual awards program includes a category to recognise staff who are future-focused, which it describes as 'showing initiative, innovation and creativity to drive sustainable and long-term reform'.

The review notes the department's delivery of the GovAI platform as a positive example of controlled innovation to uplift AI capability across the APS. Through an open trial, Finance provides secure Australian-based infrastructure and tailored pathways for APS staff to learn about, safely experiment with and apply AI tools to improve public service delivery. The trial not only allows Finance to test the technology behind the platform, but also to understand what works best for the APS. Users are regularly invited throughout the trial to access training and provide feedback, which informs how the platform evolves over time, and allows Finance to monitor emerging use cases and risks.

External stakeholders and users have provided positive feedback on Finance's approach to implementing GovAI.

'I've been impressed with [Finance's] work with GovAI. They're trying some new interesting things. I'm learning a lot from them in that space.' – External stakeholder

---

Finance should capitalise on this positive experience to continue building its innovation capability, while taking a balanced approach to risk across all areas of the department.

Leadership and governance

Maturity rating	Embedded
Description	The capability to provide cohesive leadership and direction, and to establish organisational structures that are efficient and effective.
Characteristics	• To what extent do internal and external stakeholders consider agency leadership to be of a high quality? • To what extent do the agency leaders work together effectively? • To what extent do agency leaders effectively communicate agency priorities and direction to staff? • To what extent do staff understand the purpose of the agency and can link their work to its priorities? • To what extent do management structures meet the agency's needs? • To what extent do the agency's governance arrangements support the agency to achieve its purpose?

Finance has a wide remit, from Budget policy to digital shared services to commercial investments. Fiscal pressures, digital transformation demands and public expectations will increase over the next 5 years. In response, senior leaders will increasingly need to demonstrate cohesive leadership and clearly communicate the department's priorities and direction to staff. To enable this, Finance's governance arrangements should be structured to enable timely, coordinated decision-making and support staff to provide strategic, whole-of-government advice. These arrangements should avoid unnecessary complexity or slow delivery through overly prescriptive controls. Strong leadership and governance will ensure the department is efficient and effective at providing advice to ministers and the agencies that rely on Finance as an authoritative voice.

Despite the department's disparate functions (as described in *About the agency*), the review recognises Finance is well placed to deliver its shared purpose, as outlined in its 2026–27 Corporate Plan: 'to provide high-quality advice, frameworks and services to achieve value in the management of public resources for the benefit of all Australians'. The review found that Finance can deliver on this purpose, despite having varied work and different cultures across the department, because staff have consistent values and behaviours (discussed under *Integrity and values)*. In particular, the review notes a broadly held view across stakeholders that Finance staff are committed, hard-working and delivery-focused.

Finance staff at all classification levels reflected positively on how the department's leaders operate. Senior leaders in Finance describe the Executive Board (comprising the secretary and all deputy secretaries) as 'collaborative' and the SES cohort as 'remarkably unified'. This is also reflected in the 2026 APS Employee Census, where 61% of Finance staff agreed 'In my agency, the SES work as a team', 5 percentage points above the average for similar-sized APS agencies. Most staff also agreed that their SES manager ensures work effort contributes to the strategic direction of the agency and the APS (81%), that their SES manager clearly articulates the direction and priorities for their area (75%), and that their SES manager communicates effectively (75%).

While there are positive indicators through the APS Employee Census about the department's leadership within work areas, there is also an important opportunity for

leadership to provide clearer guidance to staff on the priorities and direction of the department. Staff told the review that in some areas they have too many competing priorities, and that prioritisation at times can be unclear and reactive. Staff also consistently expressed some frustration about slow decision-making, and poor communication and direction from some SES leaders. At times, they find it hard to stay on top of workloads because they are unable to plan and sequence tasks with any certainty. Even some of Finance's senior leaders want the department to reassess its priorities and organise its functions accordingly, with SES Band 1 leaders feeling they could be better engaged in broader priority setting. In a survey conducted for this review, Executive Level (EL) staff rated 'strategic direction from senior leaders on Finance's priorities' as one of the top 5 matters (of over 20 options) that Finance should focus on improving.

'Too many concurrent priorities makes it hard to focus on any one thing to do it well. It also makes the work reactive trying to keep up with demands rather than plan in advance to get it right.' – Internal stakeholder

---

Finance has taken active steps to improve governance and associated systems and processes to support better prioritisation and decision-making. In 2024, the department established a tiered governance model comprising a Tier 1 Executive Board, Tier 2 Executive Board subcommittees (People and Culture Committee, Performance and Risk Committee, and Projects and Investment Committee), Tier 3 supporting subcommittees and governance forums (e.g. AI Governance Committee, Security Forum, Senior Data Group and Work Health and Safety Committee), and Tier 4 communities of practice. Together, this tiered governance model aims to provide clearer lines of oversight, escalation and assurance of the department's core functions to support more effective governance across Finance. The department also has an established internal audit function, and a 2024–26 Internal Audit Plan comprising 34 audits delivered during the current work program. The review notes that satisfaction with Finance's internal audit services is high across the department. Finance also demonstrated it is taking steps to continue to improve its decision-making systems, such as more streamlined internal budget settings, clearer financial dashboards, improved project and investment oversight, and enhanced people reporting and risk reporting.

The review recognises there are times when it is appropriate to have higher levels of internal clearance or approval of work tasks, but heard evidence that Finance often sets levels of clearance unnecessarily high. This can slow down decision-making and disempower staff from taking ownership of their work. Staff told the review that rigid processes and reporting requirements can get in the way of delivering outcomes and expressed a desire to be more empowered through lower delegations for clearance and more efficient processes.

In a survey conducted for this review, staff rated 'decision-making at the lowest possible level' as the highest matter Finance should focus on improving. These insights indicate there is an opportunity for Finance to explore ways to improve decision-making processes and take a more tailored or measured risk-based approach to clearances.

Finance has begun responding to staff feedback. For example, it has made changes to organisational structures, lowered clearance levels for some recurring work types, and now expects senior leaders to regularly reinforce the expectation of decision-making at the lowest appropriate level. The review recognises that the benefits of these new arrangements will take time to embed and will rely on appropriate role modelling by the department's leadership.

Collaboration

Public sector collaboration

Maturity rating	Embedded
Description	The capability to establish enduring and collaborative relationships with other public sector agencies that support agency and government priorities.
Characteristics	• To what extent does the agency identify and act on opportunities to collaborate with local, state, Commonwealth and international bodies? • To what extent does the agency build relationships that are sustainable? • To what extent is consultation with public sector agencies systemic and built into standard processes? • To what extent is collaboration built into the agency's strategy? • To what extent does the agency's collaboration support the public sector to operate more effectively and efficiently? • To what extent has the agency demonstrated success delivering outcomes in partnership with other public sector agencies? • (For departments of state) to what extent does the department have clear lines of communication and work collaboratively with portfolio agencies?

As a central agency in the APS, many of Finance's functions directly support the public service to operate effectively and efficiently. Strong capability in public sector collaboration is critical to achieving this.

The review found that Finance effectively establishes and maintains well-functioning, trusted relationships across the APS. Finance staff highlighted stewardship and coordination across the APS as a strength, citing how Finance collaborates well with agencies to develop considered policy proposals and deliver outcomes for government. In a survey conducted for this review, Finance staff ranked 'collaboration with Commonwealth and public sector agencies' first out of over 20 options when asked what the department does well. In the 2026 APS Employee Census, 80% of Finance staff agreed their SES manager promotes cooperation within and between agencies. This is 9 percentage points above the average for similar-sized (large) APS agencies.

'Finance does stewardship and coordination exceptionally well. [Agency Advice Units] and whole-of-government teams are collegiate with [public sector] peers – even in challenging contexts.' – Internal stakeholder

The review heard from many public sector stakeholders that Finance is a dependable partner and provides high-quality advice and support (e.g. on Budget, commercial, resource management matters). This is further discussed in *Implementation* under the *Delivery* domain. In Finance's 2026 external stakeholder survey, 78% rated the department's advice and support highly, identifying that staff engage in a respectful manner and provide clear and concise advice. In addition, some stakeholder agencies reflected that while Finance sometimes takes an opposing view, the department engages with them in a helpful manner, generally understands the subject matter and provides appropriate recommendations.

'[Finance] are very good at what they do. If you get advice from Finance, it will be right, you will get it quickly ... they will work with you to find a solution to help you.' – External stakeholder

'We are quite a small agency ... Finance is there for us ... regularly throughout the year when we need assistance or clarification.' – External stakeholder

Public sector stakeholders also commented that Finance collaborates well with other central agencies – the Department of the Prime Minister and Cabinet and the Treasury – to align advice to government and ensure smooth delivery of the federal Budget.

'The 3 central agencies are really joined up incredibly well ... The Budget process is a very well-oiled machine.' – External stakeholder

The review identified some opportunities for Finance to further strengthen its public sector collaboration capability. For instance, some stakeholders mentioned that although collaborative problem solving with Finance is strong at the secretary and deputy secretary level, this is not always consistent throughout the department. At times, they have felt the need to escalate issues to more senior levels to reach a resolution or have a meaningful discussion. Uplifting staff capability and confidence to engage constructively and problem solve with their counterparts across the APS is an area for improvement. Empowering staff at all levels to do this could also help address some of the concerns about overly complex decision-making and approval processes raised in *Leadership and governance*.

Over the next 5 years, there is potential for Finance to more proactively and strategically influence and partner with agencies across the APS. Some public sector stakeholders would like the department to take more initiative in its assistance with problem solving and collaboration. As stated by a stakeholder, '[Finance] are great once they're set to task' but there is 'a bit of posture in Finance [to] step back and wait for others to run to the fire'. In addition, stakeholders felt that Finance could take more advantage of the expertise within its portfolio to provide strategic leadership across the APS, for example through leveraging the expertise of the Digital Transformation Agency and Services Australia. This is further discussed in *Strategy* under the *Delivery* domain.

Case study: Agency Advice Units – connecting policy, funding and decision-making

Finance's Agency Advice Units (AAUs) sit at the intersection of policy development, resource allocation, and government decision-making. Their work is an example of how Finance shapes government decision-making on how public money is allocated and how it translates government priorities into deliverable outcomes.

These small, knowledgeable teams are trusted to bring a whole-of-government perspective to inform decision-making. AAUs work with portfolio agencies, other central agencies and teams across Finance to assess funding proposals ahead of government consideration. By preparing the Green Brief, a coordinated document that captures the views of the 3 central agencies, AAUs give ministers and Cabinet clear, robust advice on policy design, costs and delivery risks before funding decisions are made.

'The Green Brief is seen universally as an important product, and we all work hard to make it the best we can. It's important because of Finance's role in the system.' – Internal stakeholder

AAUs regularly engage with agencies to ensure proposals meet federal Budget requirements and align with government priorities. However, the value of AAUs extends beyond the Budget process. Through their ongoing relationships with agencies, AAUs provide an important connection between Finance and the broader APS, giving Finance insight into emerging issues and pressures as well as the opportunity to collaborate on issues before they become problems.

'If there's an [Expenditure Review Committee meeting] ... you can pretty much reach out to anyone in [an AAU] team and they're able to handle any question you've got. They have the attitude that no question is too small. I can't speak highly enough of that.' – External stakeholder

AAUs also give staff a unique insight into how government works and how Finance helps guide decisions about where public money is spent.

Non-government partnerships and engagement

Maturity rating	Developing
Description	The capability to establish successful collaborative relationships with non-government entities to support agency and government priorities.
Characteristics	• To what extent does the agency identify and act on opportunities to collaborate with business, not-for-profit organisations, academia and peak bodies? • To what extent does the agency engage with a diverse range of perspectives to inform policy and program development? • To what extent does the agency build relationships that are sustainable? • To what extent does the agency evaluate the value of its collaboration? • To what extent does collaboration reflect the agency's priorities? • To what extent are the agency's engagements and partnerships pursued through inclusive, accessible, culturally appropriate and psychologically safe means? • To what extent is the agency's engagement with non-government entities open and honest about expectations, roles and responsibilities, limitations, objectives and processes? • To what extent does the agency take responsibility for its commitments and share feedback with people and communities about how they have contributed to a final decision? • To what extent does the agency ensure all interested parties receive the same information?

Effective engagement and partnerships with non-government stakeholders provides Finance with diverse perspectives and expertise. These relationships help the department identify emerging issues and opportunities while ensuring its advice to government is informed by the needs, experiences and expertise of those it engages with.

Business areas across the department have demonstrated they can build effective relationships and draw on stakeholder perspectives. Stakeholders were positive about Finance's efforts to establish constructive and collaborative partnerships while maintaining appropriate accountability. This is particularly evident in the department's role overseeing the complex National Security Office Precinct project, which requires carefully managed and strong partnerships with non-government stakeholders. The AI CoLab is another example of the department taking a mature approach to partnership and engagement across government and industry to share perspectives and expertise for practical and safe use of AI.

In the 2026 APS Employee Census, 83% of Finance staff agreed their workgroup 'considers the people and businesses affected by what they do'. This is reflected in the department's work on setting the national policy direction for the economy-wide Digital ID system. As part of this, Finance is drawing on expertise from state and territory governments, industry, academia and other cohorts. Through these initiatives, the department is gaining valuable experience in cross-sector engagement and collaboration.

'We've seen with the legislation for Digital ID, they've listened to stakeholders, not just states and territories but industry too. I think they're well placed and set up. They've got connections across different parts of the economy to be able to understand some of the challenges and they've pivoted their approach in response to feedback.' – External stakeholder

As Digital ID expands to accredited industry providers, the department will have opportunities to deepen and broaden its relationships and apply lessons from these engagements to other areas of Finance.

There are opportunities for Finance to improve its engagement with non-government stakeholders. Understanding different perspectives and lived experiences can enhance the quality and depth of the department's policy advice. There is also an opportunity to better share insights from non-government stakeholders across the department. Many relationships with these stakeholders sit across the department's functions and provide valuable expertise and external perspectives. While the department is well acquainted with many stakeholders, these relationships and insights are often isolated within individual functions. Sharing insights across the department (discussed further in *Internal collaboration*) can help identify links between different business areas, improve coordination, build engagement capability, and strengthen and expand relationships with external stakeholders.

First Nations partnerships

Maturity rating	Developing
Description	The capability to engage and establish partnerships with Aboriginal and Torres Strait Islander peoples, communities and organisations to meet shared priorities.
Characteristics	• To what extent does the agency identify and act on opportunities to engage and partner with Aboriginal and Torres Strait Islander peoples? • To what extent does the agency ensure engagements and partnerships with Aboriginal and Torres Strait Islander peoples are pursued through inclusive, accessible, culturally appropriate and psychologically safe means? • To what extent does the agency build relationships that are sustainable and enduring? • To what extent does the agency monitor the health and effectiveness of partnerships with Aboriginal and Torres Strait Islander peoples? • To what extent do the agency's systems and processes support staff to share accountability, data and decision-making where appropriate? • To what extent does the agency encourage and support staff to develop cultural capability?

Finance's resource allocation advice and grant and procurement frameworks directly affect outcomes for Aboriginal and Torres Strait Islander peoples and communities. Finance supports the Indigenous Procurement Policy, government program funding decisions, and stewardship of government property. This all requires genuine partnerships with Aboriginal and Torres Strait Islander peoples to ensure Finance's policies are culturally appropriate, effective, and consistent with Closing the Gap commitments.

The review recognises the department has in place a *Stretch Reconciliation Action Plan 2026–28* (RAP) – the 'stretch' level being the second highest of 4 levels. This signifies the department has moved beyond building awareness and relationships and is expecting to embed reconciliation into its core business, with measurable outcomes and executive accountability. It also reflects a move from supporting reconciliation as an organisational value to using its people, systems and influence to make a practical contribution to reconciliation across government.

Under its RAP, Finance is committed to 3 principles: increasing the representation of Aboriginal and Torres Strait Islander staff in the department; providing a culturally safe workplace; and using its influence to drive reconciliation. The department has taken several steps to support these commitments. This includes appointing 2 senior leader co-champions of the First Nations Staff Network, establishing a RAP Working Group, appointing an Indigenous Data Champion, supporting secondments to Indigenous regional organisations and reporting regularly on RAP progress to the Executive Board.

Finance also supports improvements to Cabinet and Budget processes. For example, the *First Nations Impact Framework* is now part of the *Cabinet Handbook* and *Budget Process Operational Rules*, helping to ensure the impacts on First Nations people are considered when government investment decisions are made.

Case study: Advancing First Nations participation in data governance

Aboriginal and Torres Strait Islander peoples have historically been excluded from making decisions on data affecting them, including decisions about what data is collected and why, how it is stored and managed, and how it is used and presented.

Finance is taking early steps towards governance of Indigenous data, recognising that Aboriginal and Torres Strait Islander peoples' knowledge should inform Indigenous policies and programs, service delivery, evaluation and reporting, funding decisions and grants allocation. Finance's *Data Strategy 2025–28* is establishing enterprise monitoring and protocols to better audit and manage its data risks in line with the National Indigenous Australians Agency's *Framework for Governance of Indigenous Data* (GID) and other frameworks. Finance has also appointed its first Indigenous Data Champion, providing dedicated leadership to advance governance of Indigenous data.

'Although Finance is not a major custodian of Indigenous data, as the lead for government data policy, it has a role in helping agencies identify opportunities to embed the GID and encourage First Nations participation.' – Internal stakeholder

The department is well placed to drive greater First Nations participation in Australian Government data governance initiatives. Finance is striving to exemplify and share best practice in this area to support shared decision-making for the benefit of Aboriginal and Torres Strait Islander peoples.

While First Nations cultural capability varies across the department, there is a readiness and commitment among staff to use their influence to improve outcomes for Aboriginal and Torres Strait Islander peoples. The review heard that staff across different areas and classification levels are 'really engaged' in initiatives such as the Indigenous Data Working Group. This working group aims to address Priority Reform Four – shared access to data and information at a regional level under the National Agreement on Closing the Gap. Finance is also committed to improving opportunities for First Nations businesses through procurement. Through the 'selling to government' portal, Finance directly engages with First Nations suppliers to better understand their needs, including through Indigenous Business Australia and Supply Nation, an organisation that helps entities find and buy services from verified Aboriginal and Torres Strait Islander-owned businesses. Finance shares this knowledge across the department and with APS agencies through its procurement training offerings. In addition, the review heard of other examples where Finance directly engages with First Nations people, such as on Digital ID access and the governance of Indigenous data.

'When we get that early support, that has the potential to really achieve great [First Nations policy] outcomes. We've had lots of positive interactions with Budget Group.' – External stakeholder

There is an opportunity for Finance to take more of a stewardship role in advancing First Nations outcomes and embedding Closing the Gap reforms across its APS-wide functions. Through the Budget process, Finance has an opportunity to lead a whole-of-government approach to consideration of First Nations issues, including the quality of investment. For example, the review heard evidence that procurement processes have not always provided the best outcomes for First Nations communities, particularly where there are broader economic and social objectives in play. Finance could leverage its role as steward of grant and procurement frameworks to take into account perspectives of Aboriginal and Torres Strait Islander peoples and communities.

To deliver Priority Reforms under the National Agreement on Closing the Gap, the APS will need to do things differently. Finance can play an important role in driving and influencing this change across the APS. The department could look to increase direct engagement with First Nations partners to support ongoing efforts to improve outcomes in alignment with the National Agreement.

There are also areas where Finance could uplift its First Nations partnerships capability internally. In a survey conducted for this review, only around 27% of Finance staff said they 'engage with Aboriginal and/or Torres Strait Islander peoples, communities and organisations in their work'. Finance also struggles to attract First Nations staff – it has proportionally fewer First Nations staff compared with most other APS agencies, and numbers have declined further over the past 12 to 18 months. Finance can learn from agencies that have had greater success in this area. This is further discussed in *Staff culture and inclusion* under the *Workforce* domain.

Internal collaboration

Maturity rating	Developing
Description	The capability to engage and establish effective and collaborative internal partnerships, ensuring the agency can make best use of its collective capabilities.
Characteristics	• To what extent does the agency present a whole-of-agency view that reflects cooperation across different functions? • To what extent do individuals and teams share their expertise to benefit the whole organisation? • To what extent is internal consultation systemic and built into standard processes? • To what extent do staff find it easy to find help or the answers they need within the agency?

Strong internal collaboration is essential for ensuring Finance effectively uses its expertise to support agencies and proactively respond to cross-cutting issues. Finance recognises that due to the breadth of its responsibilities, many issues require input from different areas of the department. Investing in internal collaboration capability should be a key priority for the department.

The review found that teams collaborate well across the department where there is a clear work need, relationships already exist and there is good engagement between senior leaders. Collaboration is strong between some groups, at branch levels and between teams. Staff expressed positive views on internal collaboration through the workshops and survey conducted for this review. In the workshops, staff said Finance has a collaborative culture and teams work well across the department to get things done. In the survey, over 80% of staff agreed that their 'team collaborates effectively with other branches, divisions and groups within Finance'. The review heard examples of good internal collaboration, such as between Budget and Commercial Groups to deliver the Budget and advise on other commercial matters.

Senior leaders were generally positive about Finance's internal collaboration but highlighted a heavy reliance on individual relationships. They commented that while internal collaboration occurs, it is not consistent across the department nor built into processes and systems. Finance acknowledges this and says that new functions and new leaders in the department can find internal collaboration particularly difficult until relationships are established.

'Collaboration needs to move beyond the current reliance on person-to-person relationships and become the natural inclination.' – Internal stakeholder

---

Senior leaders also say internal collaboration is less consistent where work cuts across different functions and groups. Staff recognise that Finance can be siloed due to the nature of its broad range of functions. Staff, particularly at lower classification levels, may not consistently share information or seek others' views as they lack an awareness of what other groups do. Senior leaders acknowledge internal collaboration would benefit from 'more repeatable ways of bringing the right expertise together'.

'Many areas don't have much to do with each other and so when an issue arises that might have implications for other areas, there is not a natural reflex of sharing information/seeking views.' – Internal stakeholder

There is an opportunity to improve staff understanding of the breadth of Finance's work, to more consistently bring together a coordinated departmental view. In a survey conducted for this review, senior leaders acknowledged increasing awareness of 'the breadth of Finance business' as an area for improvement. They suggested this will strengthen the department's ability to form and communicate a 'one Finance' view to stakeholders. For example, the review heard there is an opportunity to improve cross-group collaboration so Budget Group's advice to agencies is informed by Governance and Resource Management Group's financial and accounting expertise. Delivering more coordinated, high-quality advice and services to government will require stronger cross-group collaboration at all classification levels. This will be particularly important over the next 5 years as Finance stewards the APS on critical AI, data and digital reform and implementation.

'[There is] an opportunity to improve the broader understanding of other areas business within Finance. This could include a better collaboration effort to identify potential implications when [for example] implementing change across the Department.' – Internal stakeholder

Delivery

Ministers and parliament

Maturity rating	Embedded
Description	The capability to meet the needs of ministers and the parliament.
Characteristics	• To what extent does the agency sustain effective working relationships with ministers and their offices? • To what extent does the agency demonstrate an understanding of the different roles of the APS, government and parliament? • To what extent does the agency provide impartial, evidence-based advice and information that is responsive to the needs of government and the parliament and consistent with APS values? • To what extent does the agency engage effectively with parliamentary processes (Senate Estimates, Questions on Notice, inquiries, legislative processes, reporting etc.)?

Finance directly supports the Minister for Finance and the Special Minister of State. The department is trusted by ministers and the Cabinet to provide high-quality, timely advice to support ministerial and government decision-making. Finance plays a key role in providing advice and costings as part of the Budget and associated Cabinet-related processes. The department also has much broader responsibilities for providing enabling services to all ministers and the parliament, which are some of the department's most highly trusted roles.

Finance has a strong relationship with its ministers and their offices, who consider the department to be responsive and adaptable. Ministerial staff say Finance staff are professional and described the department as 'accessible and willing' to communicate with ministers' offices. Ministerial staff were particularly positive about Finance advice adding value in informing decision-making, and being accurate and reliable. The review heard that maintaining these close ministerial relationships is a key priority for Finance's senior leaders. Staff say that support to ministers and parliament is one of Finance's greatest strengths. In a survey conducted for this review, this was the second-highest selection of over 20 options in response to the question 'what does Finance do well?'.

Finance is highly respected for the advice it provides to government, especially through its support of the Expenditure Review Committee of Cabinet. The review heard examples where Finance provided exemplary support to ministers and the Cabinet on childcare wages, National Disability Insurance Scheme reform, and Commonwealth–state negotiations.

'Finance does the heavy lifting on complex policy propositions across government/agencies where there are fiscal implications, and this is appreciated across all offices.' – External stakeholder

---

In addition to Budget and financial advice, ministerial staff rated Finance's advice and support of the government's commercial interests highly. They praised the department's

professionalism and ability to handle complex commercial processes and transactions such as probity risk, entering new markets or supporting failing ones.

Ministerial staff also shared positive comments on Finance's resource management frameworks. They reflected that the department was knowledgeable and helpful in delivering desired outcomes for procurements and reform.

As part of its responsibilities, Finance delivers a large volume of parliamentary services, through COMCAR services, the Parliamentary Expense Management System (PEMS), and office management services. In 2024–25, Finance completed 99.7% of COMCAR reservations without service failure and processed close to 38,000 parliamentary office expense payments in PEMS. Finance also successfully delivered 14 projects to establish or relocate parliamentarians' permanent offices.

The review heard there is an opportunity to improve some parliamentary systems. For example, PEMS was described as 'antiquated', and needing 'a lot of manual handling' to fix issues when they arise. Finance recognises this and has recently upgraded PEMS to decrease errors and save time for ministers and parliamentarian users. The department also hosts a User Reference Group for PEMS, so users can directly influence the system's development and improvement.

Finance's support to its ministers and the parliament is clearly an embedded capability. It is important that Finance continues to improve this capability, as election cycles, tight Budget processes, parliamentary changes, public scrutiny and digital expectations will continue to test the department's responsiveness.

User focus

Maturity rating	Developing
Description	The capability to use an understanding of the people and organisations affected by the agency to deliver effective and fit-for-purpose outcomes for them.
Characteristics	• To what extent does the agency engage with the people and organisations it serves in an open and authentic way? • To what extent do those affected by the agency's work have a genuine and equitable opportunity to have their say? • To what extent does the agency demonstrate an understanding of the needs of the people and organisations it serves, including at the cohort level? • To what extent does the agency design and update services and policies to reflect feedback and research into user needs? • To what extent does the agency anticipate and respond to the changing needs of users? • To what extent does the agency consider the views and needs of a diverse range of users?

Finance's 'users' – the people and organisations who access its advice, frameworks, guidance and services – are broad and diverse. They include ministers, Commonwealth agencies, parliamentarians and their staff, states and territories, industry and the Australian public. Understanding and responding to these different needs is essential for Finance to develop policies and deliver services that are practical, accessible and effective. A strong focus on users and their changing needs will have a positive system-wide impact.

Finance has established formal feedback mechanisms to understand the experience and satisfaction of its user base. These include an annual stakeholder survey, structured ministerial interviews, customer satisfaction surveys and feedback from Service Delivery Office (SDO) clients across the 16 APS agencies that use its shared corporate services. Together, these mechanisms provide a useful baseline for assessing the effectiveness and timeliness of Finance's services.

However, the existing performance measures do not always provide a complete picture of users' experience. Measures for information and communications technology (ICT) services – such as GovCMS, GovTEAMS and the Parliamentary Document Management System (PDMS) – focus mainly on system availability and less on user satisfaction. Similarly, the SDO measures the accuracy and timeliness of service delivery rather than outcomes, although the review acknowledges these performance measures are developed in consultation with clients. Finance could strengthen its approach to feedback by including greater consideration of how users experience its services (e.g. how easy they are to use). This would increase the department's effectiveness in supporting users and responding to their concerns and changing needs.

There are positive signs that Finance is making progress in establishing user-focused practices across the department. For example:

- GovAI is being piloted with a select group of users before being rolled out across the APS. This phased approach enables Finance to test the service, learn from user feedback, manage the risks associated with broader implementation and continuously improve GovAI.
- Finance is replacing paper-based government processes with accessible and streamlined digital options, including 'tell us once' arrangements. Its commitment to designing and stewarding a Digital ID system that is 'voluntary, secure, convenient and inclusive' also demonstrates growing attention to user experience as a core design principle.
- Finance has delivered a significant program of modernisation in PDMS in 2025–26, with a specific focus on improving user experience, strengthening governance and ensuring the platform remains secure, sustainable and adaptable to future needs.
- APS-wide procurement training materials are reviewed every 12 months. Feedback is collected through surveys, focus groups and interviews, and is used directly to improve the training and supporting materials.
- The Commonwealth Grants team develops tools and templates. It also runs a community of practice and regular information sessions on the grants framework, which can attract several hundred participants.

Staff sentiment also reflects positive progress towards a greater focus on users across the department. Although there are perceptions of a 'process-driven' culture, in a survey conducted for this review, 77% of Finance staff agreed that their team engages with users to understand the impact of their services, programs or policy advice. This is consistent with 2026 APS Employee Census results, which show 83% of Finance staff agreed that they consider the people and businesses affected by their work.

Some external stakeholders said the department could apply its rules and frameworks (e.g. for grants and procurements) more pragmatically and partner more closely with agencies when developing and implementing them. In their view, Finance could do more to guide agencies on how to apply frameworks, rather than simply setting rules and intervening only after problems arise. Stakeholders expressed that Finance's frameworks could be more practical, reviewed more regularly and shaped by the people who use them. Although stakeholders recognised that process is important to support good governance and probity, some felt Finance could be more effective if it had a deeper understanding of how its frameworks operate in real-world contexts, and applied them with greater nuance and pragmatism. By strengthening its understanding of the needs and operating environments of APS agencies and its other users, Finance could improve its capabilities to evolve from being seen as a 'rule maker' to 'system steward' (discussed further under *Strategy* below). Finance's effectiveness depends not only on the quality of its advice, but also on how readily Commonwealth entities, ministers and parliamentarians can understand, apply and act on it.

'I've seen a more noticeable shift in Finance to now leaning in and assisting ... Finance is taking on a more customer service role to help entities.' – Internal stakeholder

---

Strategy

Maturity rating	Developing
Description	The capability to understand the system/s the agency operates in, the government's agenda, and to develop high quality advice to deliver outcomes for Australians.
Characteristics	• To what extent does the agency understand the system/s it participates in, including trends and likely changes, the levers for reform, and the government's vision? • To what extent do staff demonstrate an understanding of the system the agency operates in, its participants and their respective roles and responsibilities? • To what extent does the agency provide advice that is timely, clear, well-reasoned, forward-looking and provides relevant context? • To what extent does the agency provide advice on different delivery options (e.g. technologies, engagement models, uses of data), including assessing risks? • (For departments of state) To what extent does the agency support the portfolio to consider complex, whole-of-government issues?

Finance's role as a central agency provides the department with a unique, birds-eye view of opportunities and challenges emerging across the APS. Its responsibilities for public resource allocation and whole-of-government frameworks and systems help set the conditions that enable agencies to deliver government priorities. Over the next 5 years, there is an opportunity for Finance to expand on its traditional role of advising on APS-wide resource management and to take a whole-of-system, strategic approach that enables and stewards improved policy design and more effective delivery across the APS.

As outlined earlier in *Public sector collaboration* and in the following section on *Implementation*, Finance is regarded as a trusted adviser and dependable steward of government resources. Stakeholders across government value Finance's advice, which they consider to be timely, accurate and well-reasoned. Similarly, stakeholders from Government Business Enterprises expressed satisfaction with the operational support they receive from Finance.

'[Finance's] strength is it's a trusted source of advice. You know [Finance's advice is] going to be quite methodical and worked through.' – External stakeholder

'I think Finance see themselves as someone who is there to help facilitate and advocate and make sure things are progressing smoothly ... They will take a call on mobile without notice; they are very good and very responsive.' – External stakeholder

---

However, Finance needs to be more proactive and strategic in its leadership of cross-cutting issues across the public sector, drawing on its perspective from the centre of the APS.

External stakeholders consistently said they found it difficult to engage Finance on strategic issues, with staff sometimes focusing on the smaller details of a proposal instead of seeing the bigger picture. Stakeholders reflected that Finance tends to default to frameworks and established processes without thinking critically about the outcomes to be achieved. They also expressed a desire for greater creativity from Finance when devising solutions to complex issues.

Stakeholders highlighted an opportunity for the department to make greater use of its position to strategically influence whole-of-government outcomes. Finance has visibility of the initiatives underway across the APS. It also has access to a wealth of information other agencies do not have. Finance could better use this information to identify common challenges, share insights and strengthen advice to government. For instance, it could make better use of its data holdings to improve procurement and grants management practices and outcomes across the APS. It could also provide system leadership through its advice on funding initiatives that support Closing the Gap Priority Reforms that drive outcomes that benefit First Nations people. To be a more strategic and influential partner to agencies, the department will need to uplift staff capability in strategic and whole-of-system innovative policy thinking and encourage staff at all levels to engage in constructive problem-solving conversations.

Several stakeholders suggested Finance could take a more active role in identifying and sharing relevant information that would benefit stakeholders from across the APS, as well as Government Business Enterprises. Some external stakeholders said while Finance is collaborative and happy to discuss issues, it can be passive and 'hands off' in its engagement with them. They would like Finance to support more coordinated decision-making across government. A stakeholder commented, 'Finance sees absolutely everything, but they don't join up the dots for us … I feel like they can connect us up'. Another said, 'They make you work it out yourself when they have a lot of the knowledge. It would be beneficial for [us] to know about these things'.

The review found there is a clear opportunity for Finance to play a stronger enabling role for the APS. Finance is responsible for key whole-of-government policies and frameworks, which provides it with strong levers to improve government administration. Stakeholders highlighted whole-of-government regulatory reform, resource management frameworks, and Commonwealth property and procurement as areas where they would like Finance to work more strategically with them to solve cross-cutting issues. The review does not suggest Finance should assume responsibility or accountability for functions that sit within individual agencies; responsibility should remain with accountable authorities. Rather, there is an opportunity for the department to use its whole-of-service knowledge and influence to proactively help those accountable to better deliver on their responsibilities.

Finance could also take a more strategic approach to working with its portfolio agencies, the Digital Transformation Agency and Services Australia, to drive digital transformation and service delivery across government. Finance's stewardship role in the APS, the Digital Transformation Agency's expertise as the digital adviser for government and Services Australia's experience in service delivery at scale, provide a strong foundation for these agencies to take a joined-up approach to uplifting APS-wide digital and service delivery. External stakeholders are not convinced the expertise across the 3 entities is currently working together as effectively and coherently as it could be. As portfolio lead, Finance has an opportunity to connect digital leadership, service delivery and APS-wide enabling capabilities through a shared strategy.

Finance could provide clearer direction to its portfolio agencies, so their priorities and resources better reflect government priorities. This would not take responsibility away from accountable authorities but would involve Finance using its role to provide greater strategic direction and influence. A clear strategy could help to clarify roles, improve effectiveness of coordination and reduce duplication of work across the portfolio. Finance could also consider creating a dedicated service delivery policy team to work with Services Australia to promote a greater focus on service delivery across the APS.

Realising these opportunities will require Finance's leaders to prioritise strategic conversations alongside their immediate responsibilities and operational demands. This would allow the department to identify recurring challenges, emerging risks and opportunities, and determine where Finance's expertise, resources and influence can have the greatest impact. Of all findings in this report, making this change would deliver the most significant benefits.

Implementation

Maturity rating	Embedded
Description	The capability to deliver efficient and effective services, programs and other initiatives.
Characteristics	• To what extent does the agency implement government policy, programs and services efficiently and effectively? • To what extent does the agency monitor and measure the performance of services or programs? • To what extent does the agency routinely improve its implementation methods? • To what extent does the agency use third party providers efficiently and effectively to deliver outcomes for the Commonwealth?

Finance delivers a large range of services to APS agencies. This includes financial reporting, frameworks, shared services platforms, management of Commonwealth property, parliamentary services and whole-of-government digital, data and commercial support. Finance also plays a key role in supporting progress towards the APS Net Zero 2030 Target, assisting over 190 government entities with their emissions reporting. The quality of the department's implementation in these areas can directly impact the work of other APS agencies and public confidence in government administration.

The review heard from staff and government stakeholders that Finance is respected for its expertise and is trusted to deliver, even when it faces difficult timeframes, limited resourcing and uncertainty. Staff highlighted high-quality and balanced advice to government as something the department does well. Finance's leaders and staff are aware that ministers and other APS agencies rely on the department for advice and they take their responsibilities seriously.

Staff commitment to the department's work is supported by the 2026 APS Employee Census results. For example, 91% of Finance staff agreed that they are happy to go the extra mile at work when required, and 79% agreed they work beyond what is required in their job to help Finance achieve its objectives.

'[Finance's strengths include] professionalism and work ethic. No matter the size of your team, people get the job done and are really committed to outcomes.' – Internal stakeholder

As outlined earlier in *Public sector collaboration*, government stakeholders and users reflected positively on Finance's delivery capability and described departmental staff as high-performing and capable. For instance, many stakeholders rated Finance very highly on its enduring delivery of the Budget and praised its commercial expertise and support in navigating tricky financial arrangements or negotiations. Others complimented the department's implementation of GovAI and Digital ID. In the 12 months since the *Digital ID Act 2024* commenced, 80 million ID-verified transactions have flowed through the Australian Government Digital ID System, more than 3 times the number in the previous period.

'Their expertise in the Commercial division [is] a real strength and brings an enormous amount of knowledge and credibility.' – External stakeholder

'The GovAI platform – the operational deployment is impressive. The way they're piloting the approach where public servants can test and learn ... They've done it in quite an agile way.' – External stakeholder

Finance's Service Delivery Office (SDO) is an example of the breadth of the department's implementation. Through the SDO, Finance provides human resources, financial and corporate services (e.g. payroll administration, travel and expense management) to 16 client agencies. The SDO also runs HUB, the Enterprise Resource Planning system supporting over 12,000 users in 2025–26. The department regularly seeks feedback from its clients to improve the delivery of these services.

A key demonstration of Finance's implementation capability is its oversight of the development of the National Security Office Precinct. This is the Australian Government's biggest construction project in Canberra after new Parliament House, aiming to provide secure office facilities to several Commonwealth entities and accommodate up to 5,000 workers. This highly complex project has required a range of organisational capabilities from Finance, such as cross-APS collaboration, project management, commercial and procurement expertise, and risk management.

There is evidence that Finance monitors the delivery of its services and makes improvements. For example, after the Budget and the Mid-Year Economic and Fiscal Outlook are delivered each year, Finance undertakes an internal review of its processes, governance and coordination through feedback surveys and staff roundtables. Finance also gathers feedback from its key central agency partners, the Treasury and the Department of the Prime Minister and Cabinet. Finance uses this feedback to improve its delivery approaches for future economic updates.

Finance also acknowledges there is an opportunity to improve its implementation capability over the next 5 years, by ensuring work is carried out in ways that are sustainable, documented and easier to repeat. Implementation practice could be more consistent, as it sometimes depends on experienced staff, informal networks, manual processes and individual judgement.

Given Finance's central role in the oversight of public sector spending, stakeholders see an opportunity for the department to do more to support efficient and sustainable implementation across APS agencies (as mentioned in *Strategy*). For instance, Finance could help agencies find efficiencies in procurement, grants management and information technology. An even stronger understanding of service delivery (i.e. scale, resourcing, customer service) and feasible timelines would enable Finance to better optimise public sector spending. This is critical, as the APS will have to operate and deliver within a tightened fiscal environment over the next 5 years (as outlined in *Forecast*).

Case study: COMCAR's continuing delivery of top-quality transport services

Finance's COMCAR is the Commonwealth's car-with-driver transport service for high profile clients, including the Governor-General, current and former prime ministers, senators, members of parliament and the federal judiciary. Formally established in 1976, COMCAR is one of the department's long-standing operational services. It has over 100 years of history, with the first government vehicle purchased in 1910.

COMCAR is nationally coordinated, trusted and confidential, providing services 24 hours a day, 7 days a week. In 2024–25, COMCAR completed close to 40,000 trips. All drivers must complete driver training and maintain high standards of professionalism and reliability.

Notably, COMCAR also supports various major events in Australia by transporting visiting foreign dignitaries and official guests. For example, during the 2024 ASEAN–Australia Summit, COMCAR provided a fleet of over 120 vehicles and coaches to transport international leaders and their accompanying delegations.

COMCAR maintains a fleet of cars across all capital cities, supplemented by hired cars and taxis in regional and country areas. It strives to provide an environmentally responsible fleet, with over 138 zero-emission electric vehicles currently in service.

Review and evaluation

Maturity rating	Developing
Description	The capability to use review and evaluation activities to maintain performance and drive improvement.
Characteristics	• To what extent does the agency review and evaluate policy advice and implementation? • To what extent do the findings of review and evaluation inform policy advice and implementation? • To what extent are review and evaluation practices embedded in agency processes?

As discussed in *Forecast*, Finance will need to deliver in a fiscally constrained environment where public resource choices are increasingly complex and scrutinised. In this environment, the department will need to regularly review and evaluate its policy advice and implementation to ensure it remains effective and efficient. Finance will need to incorporate review and evaluation practices into all stages of design and delivery. This will enable the department to more effectively monitor its policies and programs, make timely adjustments to address emerging issues, and ensure resources are directed towards achieving the greatest public value. Finance will also need to share review and evaluation outcomes across the department to support enterprise-level decision-making, ongoing improvement of departmental processes and informed design of new initiatives.

There is evidence that Finance reviews its work. In the 2026 APS Employee Census, 83% of Finance staff agreed with the statement ‘My supervisor encourages my team to regularly review and improve our work’. The department reflects on Budget activities at least twice a year, uses stakeholder and user surveys, and responds to the findings of formal reviews and audits. The department also uses annual performance statements, corporate plan measures, quarterly reporting, audit, assurance, committee reporting, stakeholder feedback and external scrutiny to review performance and improve its advice and processes.

Despite this, the review found formal evaluation capability is patchy across the department. Evaluation is not widely prioritised or incorporated in departmental processes, and is often undertaken solely to support compliance reporting. The department estimates only 25–50% of its evaluation work starts early in the policy/program cycle, and up to 50% of evaluations are conducted by external evaluators. While the review heard positive examples where specific teams sought external evaluation expertise to develop their own internal evaluation approach, this does not appear to be common practice. Finance cites limited staff knowledge, skills, tools and time as well as insufficient funds as barriers to embedding a culture of evaluation.

It is difficult to determine the extent to which evaluation activities lead to policy, program and process improvement in Finance, as the department does not centrally monitor evaluation activities and how findings are used. Finance has a devolved project management model, where individual business areas are responsible for all aspects of project delivery, including review and evaluation. It does not have a central evaluation function, an evaluation strategy or updated guidance on its intranet. Instead, evaluation activities are driven by leaders in individual business lines. The review found that this approach means evaluation activities are not being widely shared, nor are they informing enterprise-level business processes such as performance reporting, budget prioritisation or risk management.

Finance has clear opportunities to improve its review and evaluation capability and foster a culture of evaluation in areas where this will improve quality and outcomes across the department. As a first step, Finance needs to prioritise ongoing reviews and systematic evaluation as a valued capability and required practice. To do this, it could introduce formal guidance and tools to promote better practice and support a consistent and disciplined approach to review and evaluation. The review acknowledges a single enterprise-wide approach may not be suitable given the breadth and diversity of projects across the department. Regardless, centralised evaluation resources and guidance could help to strengthen staff capability and reinforce expectations that review and evaluation should be embedded in all projects from the outset. Finance could also encourage cross-departmental and, where appropriate, system-wide sharing and consideration of evaluation findings.

A mature review and evaluation capability has the potential to support better decision-making, including decisions related to prioritisation and resource allocation. Evaluation underpinned by robust data can provide Finance with the evidence to make more informed choices on where it needs to invest, simplify, stop, scale or redesign.

Workforce

Strategic workforce planning

Maturity rating	Developing
Description	The capability to understand and act on current and future operating and workforce requirements, including critical job roles, succession management and recruitment/retention strategies to prepare for future needs.
Characteristics	• To what extent are workforce planning activities consistent with the agency's vision, purpose and strategy? • To what extent does the agency understand the expertise of its workforce at individual and whole-of-organisation levels and apply skills effectively? • To what extent does the agency strategically use recruitment, mobility, reskilling and other capability levers? • To what extent does the agency proactively manage a pipeline of talent?

The operating environment for Finance (and the rest of the APS) is changing. The department's workforce requirements are also changing, and it will need to carefully consider current and future skill gaps to strategically attract, retain and develop staff. Finance is a very diverse organisation with broad and complex responsibilities, and this can make it challenging to easily redeploy people within the department when priorities shift. In a survey conducted for this review, staff ranked strategic workforce planning third out of over 20 areas that Finance should focus on improving. A strong strategic workforce planning capability will enable Finance to maintain a resilient and agile workforce, embrace new policy, program and governance challenges and continue to deliver on the government's priorities.

The review heard that Finance is an attractive employer that recruits skilled staff. In the 2026 APS Employee Census, 76% of Finance staff agreed that they are fairly remunerated for the work they do. This is 15 percentage points above the APS average, and 8 percentage points above similarly sized (large) agencies. In line with the APS average, 78% of Finance staff agreed their workgroup has the appropriate skills, capability and knowledge to perform well. An internal stakeholder confirmed that the department is highly attractive, saying 'we get large numbers of applications for roles'.

Although Finance is viewed as an attractive place to work, once there, staff do not have a strong personal attachment to the department. In the 2026 APS Employee Census, only 56% of Finance staff agreed they feel a strong personal attachment to their agency, 7 percentage points below the APS average.

Finance's workforce is mobile, both within the department and across the APS. This brings both challenges and opportunities. The 2026 APS Employee Census indicated that 10% of Finance staff want to leave their current position as soon as possible, 2 percentage points above the APS average. A further 26% wanted to leave their current position within the next 12 months, 5 percentage points above the APS average. Of staff planning to leave their current position, 32% are pursuing a position in another APS agency and 41% are pursuing a different position within Finance.

As mentioned by an internal stakeholder, ‘people are keen to spread their wings and take what they have learned at Finance to line agencies’. Positively, of the staff who completed the department’s 2025–26 exit survey, 76% would consider returning to Finance in the future.

The review found that Finance has specialist skill gaps in areas such as accounting, digital and ICT. Other skills gaps that were identified through the 2026 APS Agency Survey include evaluation and people management.

As outlined in *Strategy* and *Implementation* under the *Delivery* domain, Finance will need to drive digital transformation across the APS and support the delivery of digital government services to the Australian public. However, some government stakeholders were of the view that Finance does not currently have sufficient internal digital capability and knowledge. Finance needs to recognise that it is a ‘technology-focused department’, fully use the opportunities that come with having the Digital Transformation Agency in the portfolio, and plan for the ICT and digital skills it will need over the next 5 years.

Accounting skills could be strengthened across the department. The review notes that Finance receives specialist accounting advice and surge support from an external provider to support the preparation of key financial-related statements. Finance acknowledges that the current arrangement is not desirable or sustainable. It is working to bring more accounting tasks in-house, coupled with providing access to informal training and coaching for staff to further develop their accounting skills.

The review also heard from numerous stakeholders that Finance currently has strong commercial expertise but requires a strategy to maintain and further build this internal capability, given significant competition with the private sector. As one external stakeholder remarked, ‘everyone I’ve dealt with is excellent at what they do ... but I don’t know about their succession plan’. Another stakeholder noted some teams are quite small, which creates risk, particularly as government relies heavily on Finance’s commercial advice for major decisions. In a positive step, Finance established a small Melbourne office in 2024, which has helped to recruit staff with commercial expertise who might not be able to move to Canberra.

Nonetheless, there is an opportunity to expand the locations where staff can work to increase attraction and boost recruitment in specialist areas. Internal stakeholders have noted challenges in attracting and retaining appropriately skilled staff due to the department’s tendency to employ from Canberra.

Data from the 30 June 2026 APS Employment Data release shows 90% of Finance staff are Canberra-based, compared with the APS average of 35%. This is a high proportion, even compared with the other central agencies, the Department of the Prime Minister and Cabinet (87%) and the Treasury (76%). Staff told the review that Finance could be more supportive of working outside of Canberra and flexible work arrangements (e.g. working from home, flexible hours, part-time). As described by one internal stakeholder, ‘Finance is behind in its tolerance or ability to embrace a remote workforce’.

Internal stakeholders also acknowledged, ‘we need new capability that we haven’t needed before’ and ‘we’re all competing for similar people, in a very big and complicated system’. To gather the right talent to deliver its functions, Finance will need to recruit from both within and outside the public sector.

‘Canberra centrality – it’s a bit of a limitation for us. In our recruitment processes, we tend to pick up predominantly public servants ... Don’t see many private sector people moving in.’
– Internal stakeholder

Finance acknowledges that persistent skill gaps can be compounded by the fragmentation of its workforce planning and people capability risk management across the department. Finance has developed its *Workforce Strategy 2026–29*, which sets out its workforce planning commitments. The strategy is scheduled for release in late 2026. For example, the department recruits new talent through its own graduate program as well as whole-of-government streams (e.g. Career Starter Program, Digital Emerging Talent Program), and divisions identify and manage succession planning for key roles. Finance will need to ensure that, over the coming years, teams across the department take active and coordinated action in response to this workforce strategy.

Staff performance and development

Maturity rating	Developing
Description	The capability to develop staff in ways aligned to the future needs of the APS, and to improve the performance of individuals and teams.
Characteristics	• To what extent does the agency identify and support high value staff development activities based on workforce planning activities and individual needs? • To what extent do managers understand, value and enable staff development as a core responsibility? • To what extent does the agency measure the effectiveness of skill development? • To what extent does the agency effectively encourage high performance and remedy low performance? • To what extent do managers encourage and enable staff development and learning that is relevant to employee's duties and the future needs of the APS?

Finance prides itself on having dedicated, professional staff with strong expertise. To ensure Finance can keep delivering its strategic objectives now and into the future, it will need to continually develop its high-performing workforce. As Finance takes on more whole-of-government responsibilities (such as uplifting AI capability across the APS), it will need staff who have both broad system understanding and specialist knowledge. These capabilities will be central to sustaining Finance's role as a trusted adviser and delivery agent to government, and practical steward of public resources over the next 5 years.

Finance has a solid foundation of frameworks, policies and programs to support staff performance and development. The department's People Capability Framework sets out the behaviours, skills and knowledge required for successful performance. The Performance Management Framework supports a high performing and capable workforce through regular feedback, development opportunities and support. In 2026, the department launched a new Learning and Development Framework, with revised learning offerings available to all staff across key capability areas.

The review heard Finance has strengths in delivering entry-level programs and developing specialist capability, including for staff across the APS. Internal stakeholders praised Finance's career starter and entry level programs, describing them as 'fantastic' and well-used. The review also notes that Finance delivers regularly updated procurement and contract management training to officials across Commonwealth agencies (including for its own staff) and has developed Budget-related learning products for APS staff, to support broader uplift.

While staff at Finance feel supported to undertake professional development, there are opportunities to improve access to, and effectiveness of, the department's training offerings. In workshops conducted for this review, many staff shared positive experiences about the development opportunities they have accessed. However, in a survey conducted for this review, staff selected 'staff learning and development' as one of the top 5 things Finance should focus on improving (from over 20 options).

The review heard access to learning and development opportunities can vary by manager and team. Some staff also said they did not feel they had time to undertake training. This is supported by 2025 training data, which showed that over a third of staff who signed up to a live learning session did not attend. Completion rates for Finance's mandatory training suite in 2025–26 were also low, at only 23%. Finance's leaders should do more to actively support and enable staff to complete training despite busy work schedules.

Senior leaders should ensure that formal training undertaken by Finance staff is high quality and relevant to their roles. In the 2026 APS Employee Census, only 56% of Finance staff agreed that the formal learning they accessed during the last 12 months improved their performance. Finance acknowledges it has more work to do on measuring and improving the impact of the formal learning opportunities it offers to its staff. With the introduction of its new Learning and Development Framework, the department aims to shift to a more data-informed approach to capability development, starting with the identification of learning needs across mandatory training, financial acumen, APS and technical capabilities. Finance intends to continue building on this evidence-based approach, informed by future reviews and feedback from business areas on current and emerging capability needs.

The review considers retention and development of mid-career staff to be a future priority. Over the next 5 years, Finance will need to further emphasise attracting, skilling and retaining staff with specialist skillsets, including the ability to exercise judgement in increasingly complex policy situations – capabilities that cannot be easily and quickly acquired in the labour market. However, as mentioned in *Strategic workforce planning*, some Finance staff wish to pursue opportunities in other APS agencies to further develop their careers. Finance should focus on creating development and mobility pathways for its mid-career staff that encourage them to build rewarding careers in the department as well as being encouraged to return after working in other agencies.

Central to developing high-performing mid-career staff is continued investment in leadership and management capability. The review notes Finance has recently introduced initiatives to uplift leadership and management capabilities. This includes a 360-feedback process for senior executives, an *Emerging Leaders @ Finance Strategy 2026–27 to 2029–30* and an Emerging Leaders Community of Practice for staff at all levels. While Finance intends to offer events, resources and activities for emerging and established leaders through its Community of Practice, it could do more to ensure its managers are equipped with the skills they need to foster productive and collaborative teams. For example, the review heard that staff are often promoted to EL positions without any leadership mentoring or training. Finance should consider how to formally embed leadership capability for staff who are on a leadership pathway.

Finance could also benefit from expanding its current internal mobility initiatives to support retention of staff at all levels. For example, this could include introducing a staff mobility program, where staff looking for other opportunities can register their interest and be prioritised for a move to another area in the department. Managers could also be actively encouraged to support internal staff mobility. Finance may wish to explore similar programs in other Commonwealth agencies and other jurisdictions. Improving internal mobility can also help Finance better manage workloads in busy areas of the department (as discussed in *Strategic workforce planning)* and support internal collaboration.

Case study: Building APS procurement and contract management capability

As a procurement and contract management leader in the APS, Finance offers a comprehensive suite of related training programs to uplift staff capability across the APS.

Working with the APS Academy, Finance provides free training for all APS officials through the Commonwealth Procurement and Contract Management Training Suite. It offers both self-paced eLearning and live-facilitated courses, foundational to expert learning options. Finance actively supports learners to progressively build their knowledge and skills. The training suite pathway clearly outlines the sequence in which learners should undertake Finance's courses and where they should start depending on their current skill level.

The department also offers more intensive training opportunities. For example, Finance hosted 5 rounds of Procurement Capability Week in 2026, a program for learners to complete 10 foundational courses across 5 days. Finance also offers an 8-week Pathway to Procurement program that combines Finance training and a Certificate IV qualification. These initiatives help staff across the APS quickly build practical skills.

In addition, Finance's procurement division facilitates 'Contract Management in Practice' and 'Meet the Supplier' events across the country. These events combine practical contract management training with opportunities for government buyers to meet industry suppliers.

Finance actively reviews its training offerings. Reviews include focus groups and interviews to get feedback, which directly influences how the department improves its training offerings.

Staff culture and inclusion

Maturity rating	Developing
Description	The capability to develop and maintain an inclusive working environment that gives staff a sense they belong and are valued.
Characteristics	• To what extent is the agency able to recruit and retain and value a diverse workforce? • To what extent does the agency encourage diverse ideas, cultures and thinking? • To what extent are staff engaged with the culture and activities of the agency?

As outlined in *Strategic workforce planning*, Finance is an attractive employer. In the 2026 APS Employee Census, 82% of staff responded that they would recommend Finance as a good place to work, 8 percentage points above the APS average, and 84% of staff agreed that Finance supports and actively promotes an inclusive workplace culture. This sentiment was supported in staff workshops conducted for the review, where APS and EL staff consistently described the culture at Finance as inclusive, supportive, welcoming and friendly.

Finance has strategies and action plans in place to encourage an inclusive and respectful workplace culture. In 2026, Finance released its *Stretch Reconciliation Action Plan 2026–28*, which outlines its commitment to reconciliation and creating an inclusive workplace for First Nations staff (see *First Nations partnerships).* Finance also has a *Diversity and Inclusion Strategy and Action Plan* encompassing all employees, alongside a *Gender Equality Action Plan* and *Culturally and Linguistically Diverse (CALD) Action Plan*. These plans aim to remove barriers to workforce participation and promote equal opportunities for career development. The review notes that the RAP and CALD action plan were published relatively recently and it will take time to implement change.

To support an inclusive workplace, the department has established 5 diversity networks: disability and carers; CALD; gender equity; pride; and Aboriginal and Torres Strait Islander. These networks provide advice and recommendations for change to the executive team and provide a safe and open forum for staff to connect. Each network has at least one SES champion who represents them on the department's broader Cultural Network Leadership Group. This group's purpose is to support the networks, improve visibility of diversity at Finance, and highlight the benefits of a diverse workforce. Alongside the diversity networks, Finance also has a social club, which contributes to departmental culture and diversity through organising activities such as social hours, sporting competitions, end-of-year events, and charity activities.

Finance's workforce diversity statistics are generally similar to the rest of the APS. Notably, CALD representation at the SES level (17%) is particularly strong compared with the APS average (11%) and exceeds the APS CALD strategy interim goal of 15% by 2028. Internally, Finance has set an ambitious goal of 24% CALD SES representation by 2030.

Finance also has a higher proportion of First Nations SES employees (3.7%) compared with the APS average (3%). However, there is scope to improve overall representation of First Nations staff in the department, which currently stands at 1.5%. The department has committed to increasing the number of Aboriginal and Torres Strait Islander staff through its 2026–28 RAP, which sets a target of 5% Aboriginal and Torres Strait Islander representation by 2030.

Given Finance's influence over government resource allocations, it is important that its own workforce reflects the diversity of the Australian population. Promoting diverse ideas and thinking within the department can support Finance to respond more effectively to its policy and service delivery challenges. This is particularly the case for Aboriginal and Torres Strait Islander policy, and the department’s ability to influence the wider APS to strive for Closing the Gap achievement (as discussed in *First Nations partnerships*). Continued focus on areas this review has identified for further improvement can help Finance recruit and retain staff in a competitive labour market, particularly for technical and specialist roles.

Staff safety and wellbeing

Maturity rating	Developing
Description	The capability to maintain a physically and psychologically safe working environment for staff.
Characteristics	• To what extent does the agency meet its work health and safety obligations? • To what extent does the agency consider staff health and wellbeing when designing policies and initiatives? • To what extent do staff consider their workplace to be physically and psychologically safe? • To what extent does the agency take proactive measures to improve safety? • To what extent is the agency's response to work health and safety incidents effective at reducing future risk?

Across the department, Finance will continue to face the challenge of high workloads in critical areas, constant change and growing expectations from the government and Australian public to deliver. In this environment, a strong commitment to work health and safety will be critical, not only as a legal obligation but to support staff and ensure they are resilient, engaged and effective over the long-term. Finance has a well-earned reputation for delivery, but also a long history of workforce pressure and excessive workloads.

Finance has established appropriate foundational arrangements to fulfil its work health and safety obligations. Its Work Health and Safety Management System provides a structured framework for embedding health, safety and wellbeing into everyday work. This includes policies, procedures, risk controls, consultation arrangements, incident management, rehabilitation supports and assurance activities aimed at promoting work health and safety. Supporting documents include an active *Work Health and Safety Strategy and Policy*, and a *Rehabilitation and Injury Management Policy* with related procedures.

However, staff engage inconsistently with these work health and safety arrangements. Some resources are accessed well. For example, the 2025–26 Employee Assistance Program access rate was 9.5%, above the industry average of 7.9%. By contrast, training completion for work health and safety-related courses has been low across the department. In a positive step, Finance has made a *Safety and Wellbeing – Fundamentals* module mandatory for all staff in 2026–27. The review notes, however, that Finance has historically struggled with low rates of completion for mandatory training.

Finance appears to offer staff a psychologically safe workplace in most respects. Staff feel comfortable raising questions and issues within their workgroups. In the 2026 APS Employee Census, 88% of Finance staff agreed that people in their workgroup are comfortable checking with each other about the right way to do something, and 80% agreed people can raise problems and tough issues. Staff also report high job satisfaction – 85% are satisfied with job stability and security, 81% are clear on their duties and responsibilities, and 74% feel able to take part in decisions that affect their job. However, there are some signs that Finance may have more work to do on psychological safety. Only 65% of staff disagreed that mistakes in their workgroup tend to be held against them, 5 percentage points below comparable agencies. This suggests a 'no fail' culture in some areas of the department, as explored earlier in *Risk and innovation*.

Senior managers in Finance are aware that a strong delivery culture places extra pressure on staff safety and wellbeing. They also recognise that staff dedication and high work ethics need to be supported by systems that can better manage sustained peaks, deadlines, sensitive work and over-reliance on more experienced staff.

The department has taken some action to address these risks, and is monitoring them through formal risk registers, associated governance forums, and agency-specific health and safety questions added to its 2026 APS Employee Census. In the last 12 months, Finance has given managers better access to workforce data to identify and respond to work health and safety 'hotspots' in their teams, and additional tools to manage staff workload. Some areas have embedded work health and safety systemic practices, such as COMCAR's active management of risks for its drivers. Finance and some external stakeholders acknowledge these efforts will need to expand across the department to consistently meet work health and safety standards and sustain high performance.

The review considers Finance needs to do more to address excessive workloads, as the issue is long-standing and poses unsustainable risks to staff safety and wellbeing in some areas of the department. Finance's high attrition rates and unreliable knowledge-sharing systems create a reliance on 'individual heroes' who hold the corporate knowledge needed to deliver. This is compounded in small teams where work pressure is too often managed by individual staff repeatedly going the extra mile. Finance's 2026 APS Employee Census results indicate this is having a negative impact on the department's workforce. Over a quarter of staff agreed they feel burned out by their work, and over half reported that they are working above capacity. Finance's leaders have expressed concern with these results and acknowledge the need for continued focus in this area.

In this regard, there is a role for the SES to be more active in clarifying priorities, setting expectations, and scoping tasks based on risk and the context of the task. Strategic prioritisation of work across the department could identify resources that can be transferred from lower priority activities, while a focus on delegated decision-making may free up capacity.

Enabling functions

Financial management

Maturity rating	Embedded
Description	The capability to deliver financial plans that support the agency's strategic objectives, and to ensure the use of public funds is transparent, accountable and fit for purpose.
Characteristics	• To what extent are investment and resourcing decisions aligned with strategic priorities? • To what extent is financial planning effective and appropriate across all parts of the agency? • To what extent can the agency present a single source of truth on budget and spending? • To what extent does the agency understand its economic environment and likely financial trajectory? • To what extent can the agency's resources be adapted and shifted as priorities change? • To what extent can the agency identify, investigate, report on and address financial issues?

The department has an embedded financial management capability that is responsive to a tightening and uncertain fiscal environment. Central to this is Finance's business partner model, which connects business areas in the department with dedicated contacts in the Chief Financial Officer (CFO) branch. This model aims to help build financial management accountability and capability in business areas while enabling central oversight of business planning activities across the department. It also supports regular conversations about budgets, staffing levels and recruitment.

The review found the department has strong financial management governance arrangements in place. The Executive Board allocates budgets at the divisional level, providing division heads with the discretion to allocate funds in areas that best deliver against the department's priorities, manage risk and address emerging pressures. Each division is required to have a business plan, which is visible to all staff on Finance's intranet. Importantly, the department's financial management framework provides staff with clear lines of accountability by setting out principles, roles and responsibilities, and rules.

Finance has taken active steps over the past 2 years to strengthen its financial management capability. The review heard the department's Executive Board has been instrumental in improving internal financial transparency. With this support, the CFO function has been empowered to invest significantly in building relationships with business areas and strengthening financial practices, acumen, reporting and processes across the department. As part of these improvements, the department developed a new financial management framework in 2025–26.

The review also found Finance has made a conscious effort to allocate scarce resources in line with key priorities, identify savings from lower-priority tasks and manage resources within approved budgets. These improvements provide a strong foundation for Finance to manage its own resources effectively.

'We have financial management frameworks, which articulate exactly what are the core principles underpinning financial management and who is accountable, when, why [and] how do you actually operate within the rules.' – Internal stakeholder

---

Finance is also upgrading its internal financial management systems and improving staff capability to manage increasingly complex financial operations. The review found the department is taking a pragmatic approach to systems upgrades, focusing on incremental improvements rather than pursuing a large-scale transformation. The review heard the department is delivering a mix of formal training (e.g. Budget 101, procurement, APS Accounting and Finance Profession program) and informal engagement (e.g. CFO branch presentations, monthly reporting to SES, financial governance training) to build staff and SES understanding of financial management. Finance should be commended for its practical efforts to improve staff capability and for being willing to learn from other financial management experts across the APS to uplift its own financial management capability.

Finance's ability to plan, prioritise and manage its budget is pivotal to delivering on its objectives. This is particularly important because the department oversees financial management across government, while also managing significant resources of its own. Effective management of its internal finances is essential to maintaining Finance's system-wide credibility and authority. Divisional budgets are expected to decline over the next 4 years, placing further pressure on staff workloads (discussed under *Staff safety and wellbeing*). The ongoing challenge for Finance will be to align its resources with its priorities, maintain transparency over spending, and quickly redirect resources to areas of greatest value and risk as priorities and circumstances change. Navigating these pressures will require collective responsibility from senior leaders through to EL2s, with leaders working together to set clear priorities, re-align stakeholder expectations where necessary and make informed trade-offs. Finance is well placed to manage these challenges because of the progress already made and its commitment to continuous improvement, transparency, collaboration and shared learning with other departments.

Finance's understanding of and commitment to improving its financial management leadership is encouraging. If Finance continues to invest in the CFO function and training, it is on the path for a 'Leading' rating in this capability in the future.

Technology

Maturity rating	Developing
Description	The capability to make efficient, effective and forward-looking use of technology to support the work of the agency.
Characteristics	• To what extent does technology meet staff needs? • To what extent does the agency maintain and monitor the use of technology? • To what extent does the agency maintain a pipeline of contemporary digital and technology expertise? • To what extent does the agency strategically consider the value of different technologies, including when to use whole-of-government or in-house solutions? • To what extent does the agency proactively improve its technologies and consider emerging technologies that could meet future needs? • To what extent does the agency ensure the security of its systems?

Finance's technology capability is critical because it serves an important dual purpose. Firstly, it supports its own staff to deliver on the department's objectives, including complex analytical work, Budget production and secure handling of highly sensitive fiscal and commercial information. Secondly, Finance's technology capability underpins a significant number of important digital services (around 25 separate services) used across the APS, by ministers and parliamentarians, and by state, local, private sector and public users. Many of these services are critical to the efficient and effective operation of government. Figure 1 below provides an overview of the significant reach of these services.

The review acknowledges that Finance has made important progress on its technology capability in recent years by establishing new governance arrangements, strategies and investment frameworks. The review heard the department previously had a 'siloed' approach to digital investment and delivery but has now introduced appropriate end-to-end arrangements to enable central oversight and coordination of Finance's technologies. This includes a single 'ICT front door' for all internal investment proposals, and multiple forums for delivery oversight, funding and decision-making, including Executive Board and related sub-committees.

Figure 1: Reach and variety of Finance's digital services



Note: These digital services are described in the Glossary at **Appendix C**.

The review heard mixed views from staff on Finance's internal technology systems. In the 2026 APS Employee Census, 46% of Finance staff said the technology within the agency was a barrier to them performing at their best. Similarly, in workshops conducted for this review, some staff praised Finance for its 'superior' IT equipment and systems, while others reported challenges with access, particularly outside Canberra.

Technology capability also appears uneven across Finance's whole-of-government products and services, and some of its whole-of-government digital services need improvement. For example, upgrades are currently being made to the Parliamentary Expense Management System (PEMS), as outlined in *Ministers and parliament* under the *Delivery* domain. Finance also acknowledges some of its services only meet minimum service standards because of capacity constraints. This is an area for capability uplift to ensure the array of digital services Finance provides, within and outside the department, are more responsive to user needs.

Finance will need to continue modernising its systems to keep pace with rapid technological advancements (e.g. AI, quantum computing) and deliver ICT services to its staff at scale, despite a challenging forward fiscal environment. While Finance's whole-of-government digital services will remain a priority, the department's own staff must receive at least a commensurate level of support. A critical challenge for Finance will be balancing increasing demand for shared digital services with service reliability, security and available resources. This includes investing equally in its own staff's digital tools and systems, as well as the digital services Finance provides across and outside the APS. Without this balance, the department faces risks in delivering on its critical priorities and responsibilities.

Finance also faces critical skills shortages in AI, ICT and digital, compounded by intense competition for talent and the significant costs of replacing specialist staff. As mentioned in *Strategic workforce planning* under the *Workforce* domain, Finance does not yet have sufficient workforce capability to meet the continuing pressure on its technology function. Finance's *ICT and Digital Strategy 2025–28* recognises that the department must continue to build and invest in a digitally confident workforce, including senior leaders, through workforce planning, and learning and development strategies. Finance's actions include ensuring leaders support and build AI awareness and capability of existing staff, and the review acknowledges that close to 80% of staff feel supported to integrate new technologies such as AI into their current roles (APS Employee Census 2026). This is underpinned by practical initiatives, such as AI training for SES, general and role-based AI literacy training, tool demonstrations, and information sessions with experts.

Finance's complex technology environment will require it to carefully consider and prioritise its investments over the next 5 years and beyond. The department's ICT Infrastructure Modernisation Program (10-year Workplan, 2026–36) is its long-term implementation roadmap outlining a phased, cloud-based approach to modernise ICT infrastructure and services. Finance also aims to strengthen cyber resilience and scalability, while reducing legacy risk and technical debt. This modernisation program supports a suite of existing strategies, including the *ICT and Digital Strategy 2025–28*; *Cyber Security Strategy 2025–28*; *AI Strategy 2025–26*; *Data Strategy 2025–28*; and *Digital Investment Plan 2025–28*. The review recognises that this program and associated strategies provide a clear path forward. There are opportunities to leverage the learnings from Finance's whole-of-government work in AI and digital, to support uplift in its own systems. Building and enhancing Finance's technology capability will rely on the department's ability to implement improvements effectively over the coming years.

Case study: Supporting secure government operations with GovPlace

The GovPlace system is one of the 25 whole-of-government ICT services that Finance provides to the rest of the APS (see Figure 1).

GovPlace is a secure, cloud-based PROTECTED-level enclave mainly designed for APS agencies with systems that are only rated up to the OFFICIAL level. It enables collaboration between agencies and provides access to higher classified whole-of-government applications such as CabNet. The service also reduces costs to government by providing a shared secure platform that agencies can use without needing to build or manage their own complex infrastructure.

GovPlace is a ready-to-use solution available to all APS agencies. Agency users can onboard quickly and start collaborating on higher-classified matters without delays caused by hardware procurement or complex network changes. It provides a modern alternative to individual agency legacy systems and is built to evolve with the needs of its users.

Since its launch in late 2025, GovPlace has grown to service over 3,000 users across 40 agencies and is expected to keep growing.

Data

Maturity rating	Developing
Description	The capability to make efficient, effective and forward-looking use of strategic data assets to support the work of the agency.
Characteristics	• To what extent does the agency ensure the quality of information and data it holds? • To what extent does the agency enable the use of its data internally and share it appropriately with external stakeholders? • To what extent does the agency manage data ethically and confidentially (where appropriate)? • To what extent does the agency maintain a pipeline of contemporary data expertise? • To what extent does the agency use its data holdings in decision-making processes?

Finance holds data that is strategically important for the Commonwealth (e.g. government expenditure, procurement, grants, property). Finance also owns whole-of-government data policy and supports data capability uplift across the APS. The department developed the *Data and Digital Government Strategy* in collaboration with the Digital Transformation Agency and subsequently developed the Data Maturity Assessment Tool used by over 90 agencies. Finance also provides frameworks and guidance documents to help agencies embed good data practices. These include the *Australian Government Data Governance Framework*, the *APS Data Ethics Framework*, *Building Strong SES Accountabilities for Data* and the *Chief Data Officer Information Pack*.

To be an effective steward of public resources, Finance needs high-quality data that is managed responsibly, shared where appropriate, and used to make informed decisions. Finance's staff therefore need a range of data capabilities to deliver the department's functions, from general data literacy to more advanced technical and strategic capabilities. Over the next 5 years, embedding and continually improving data capability in Finance will be critical for promoting improved performance monitoring, fiscal analysis and advice to government.

Staff generally reflected positively on the use and sharing of data. In a survey conducted for this review, 72% of staff agreed their team shares data with others where appropriate and 70% agreed their team uses data to inform and improve their work. In the 2026 APS Employee Census, 78% of Finance staff agreed their SES manager routinely promotes the use of data and evidence to deliver outcomes. This is 9 percentage points above the APS average, and 7 percentage points above similarly sized (large) agencies. An internal stakeholder reflected that Finance has experienced a 'positive shift in mindset' in recent years and staff at all levels now see the value in data.

'Right now, what's positive is we're seeing [data] as an enterprise function that enables so [many] of our projects. It's part of our conversations.' – Internal stakeholder

The review found that Finance has strong foundations in data capability. After its first data strategy was launched in 2022, Finance appointed a Chief Data Officer, implemented an internal data governance framework and developed a central register of its data assets. Finance also established a Senior Data Group, chaired by the Chief Data Officer. This group includes SES Band 1 representatives from across the department and provides the Performance and Risk Committee with an enterprise view of data issues, risks and activities. Finance has since refreshed its data strategy, which lists several priorities for 2025–28. These include embedding data governance in everyday practices, aligning data with organisational needs, improving accessibility to data through the Finance Data Platform and uplifting staff capability.

The review found that Finance actively develops staff awareness and capability in data. For example, Finance's central data analytics team assists internal business areas by providing services on data collection, management, reporting, visualisation and analysis. Finance also runs an annual, department-wide Data Week. Launched in 2025, Data Week aims to improve visibility of Finance's data functions and resources, and build understanding of the department's data governance and management responsibilities. In 2026, Data Week events attracted over 700 attendees and included a showcase of how different Finance teams leverage their data, a senior leadership panel discussion and a session on the life cycle of a data project. In addition, Finance runs 2 internal communities of practice for data analytics and data stewards, which have around 140 members combined. These forums facilitate knowledge sharing and collaboration on common problems by providing a space for staff to meet regularly to share experiences and expertise.

Finance leaders acknowledge strengthening data capability is an ongoing challenge for the agency. In a staff survey conducted for this review, over 90% of SES respondents agreed their team uses data to inform and improve their work. However, SES respondents also identified the 'collection, management and use of data' as one of the top 5 things they believe the department should focus on improving. As reflected by an internal stakeholder, data is 'still not embedded in ways of doing things' at Finance. Given the department has a relatively high staff exit rate, as outlined in *Strategic workforce planning* under the *Workforce* domain, Finance will need to focus on retaining staff with data expertise and maintain a pipeline of new staff with these critical skills and an understanding of Finance data sets.

There is also an opportunity for the department to use its data assets strategically to support other government agencies. As discussed in *Implementation* under the *Delivery* domain, Finance could share its data to help agencies find efficiencies and better value through procurement, risk management and implementation. Some external stakeholders reflected that Finance has 'a wealth of data' but does not always use it effectively. They reflected that more effective sharing and strategic use of Finance's data could benefit agencies across the APS and help achieve whole-of-government outcomes.

In positive signs, an internal stakeholder said that Finance has been trying to 'move the dial on data sharing ... particularly use of data beyond research [for] policy making and service delivery improvement'. The Emissions Data Portal is one example. To support the APS Net Zero 2030 Target, Finance works with almost 200 Commonwealth entities to measure and report greenhouse emissions data, which is then shared on a centralised portal. The portal helps agencies track their progress and identify opportunities to reduce emissions. Finance could consider other opportunities to use and share data to benefit the broader public service.

Corporate operating model

Maturity rating	Developing
Description	The capability to effectively identify, design, resource and deliver whole-of-agency shared functions to internal customers that are most important to the agency and its work.
Characteristics	• To what extent does the agency make strategic decisions about which staff-facing functions will be delivered centrally (e.g. finance, legal, research, procurement, ethics, technology, property etc.)? • To what extent does the agency effectively manage tension between centralised, distributed and outsourced functions? • To what extent does the agency effectively manage the balance of resourcing across corporate and business functions? • To what extent do shared and corporate functions meet staff needs?

Finance's corporate operating model supports its staff to deliver a substantial volume of complex responsibilities and services (discussed under the *Delivery* domain). The department has a range of centralised corporate functions, including human resources (HR), legal, communications, procurement and technology. Business areas require varying amounts of corporate assistance, with some areas needing less centralised support and others relying on greater support from corporate functions. The department's technology function also supports external whole-of-government and public digital services (described earlier under *Technology*). As discussed in *Implementation* under the *Delivery* domain, Finance also has a Service Delivery Office, which provides some HR, financial and corporate services internally and to 16 client agencies.

Finance's corporate operating model provides its staff with the systems, services and support they need to deliver outcomes. As demonstrated by its strong delivery record, the department can mobilise quickly and coordinate across its functions to support government. Staff are generally satisfied with the department's shared and corporate functions. In the 2026 APS Employee Census, 64% of Finance staff agreed 'my workgroup has the tools and resources they need to perform well', 7 percentage points higher than other large APS agencies. Additionally, in workshops conducted for this review, staff praised the department's executive support functions and modern office facilities.

The review notes that internal and external demand for Finance's corporate services is expected to grow over the next 5 years, as the scale and complexity of the department's role continues to evolve. While Finance's operating model is meeting current demand, there is a risk that the corporate area is not appropriately resourced to service the full scale and complexity of its growing responsibilities. Finance's corporate function is smaller than comparable-sized agencies and, despite the department growing significantly in recent years, its corporate area has remained around the same size, with only a small increase in ICT functions. The review found evidence that other corporate areas are stretched, with communications, procurement, HR and legal functions reporting above-capacity operations potentially at unsustainable levels. Additionally, Finance acknowledges that delivering some of its corporate services depends on the effort and expertise of individual staff, which poses key person risks.

'Corporate functions are experiencing increasing demand, expectations and complexity. Consideration may be required about whether current resourcing [is] aligned to the level of service required.' – Internal stakeholder

Given its responsibilities for whole-of government services and systems (discussed under *Technology)*, Finance's corporate functions have impacts beyond the department. Continued delivery of Finance's responsibilities relies on corporate functions that are responsive, efficient and able to scale up as delivery commitments increase. Finance will need to build resilience and capacity in these functions so it can sustainably meet the growing demands expected over the next 5 years. As well as focusing on attracting, supporting and retaining staff expertise, Finance will need to strengthen systems and processes for knowledge retention and sharing to reduce its key person risks.

The review notes Finance has some work underway in this area. It plans to invest in capability development, prioritisation and service improvement in its ICT area, including using AI and automation to lift productivity and service delivery outcomes. Finance is also committed to expanding in-house capability and reducing reliance on contractors. These are meaningful steps towards building the capability Finance will need over the next 5 years.

Letter from the agency head

The Department of Finance plays a critical role in supporting the Government and strengthening the capability of the Australian Public Service. Finance's capability matters not only because of what we deliver directly, but also because our advice, frameworks, platforms and services support Government decision-making and shape how Commonwealth entities manage public resources and deliver priorities.

I welcome this Capability Review and its independent assessment of the department. It recognises the expertise, professionalism and commitment of Finance staff, and the strong relationships and trust that underpin our work across government. I am proud of our people and grateful for the openness with which they engaged in the review.

The review also identifies clear opportunities to strengthen our capability for the future. We will use its findings to inform our action plan, including how we exercise our stewardship role, build and sustain our workforce, engage with risk and innovation, and strengthen the digital capability needed across Finance and the wider APS. This will help us sustain strong delivery as demands on Finance grow.

I would like to particularly thank Senior Review Team members David Martine PSM, Sandra Parker PSM, Brenton Philp and Greta Doherty PSM for their constructive collegiate approach and their extensive effort. I would also like to thank the Australian Public Service Commission for its support. I also thank the stakeholders and Finance staff who contributed their time, expertise and perspectives throughout the review process.

I look forward to working with our people to act on the findings and ensure Finance continues to support the Government, strengthen the APS and deliver for Australians.



Matt Yannopoulos PSM
Secretary
Department of Finance

Appendix A: About the review

The Capability Review Program is an investment in longer-term capability and an opportunity to focus on strengths and development areas in the context of the anticipated future operating environment. The aim of the program is to:

- help embed a culture of continuous improvement across the APS
- ensure that APS agencies are better able to deliver government priorities and outcomes for Australians.

This is the 13th review in the Capability Review Program.

The Capability Review Framework is made up of 2 parts:

- a **forecast** of the future operating environment, which establishes the capabilities an agency may need over the next 5 years
- an **analysis of organisational capability**, which identifies an agency's capability gaps and opportunities against the forecast, including an organisational capability rating assessment across 5 domains and 20 elements.

This review assesses Finance's current capabilities and preparedness to deliver government priorities in the medium-term. It gives the agency a maturity rating against 20 capability elements, grouped under the 5 domains, to indicate the most important areas for growth and improvement. **Appendix B** has more information on the Capability Review Framework.

As part of the review process, Finance completed a self-assessment of its maturity against the capability elements, to indicate its own understanding of its capability strengths and opportunities for improvement.

To further inform the evidence base, between June and August 2026 the review conducted:

- close to 40 interviews with internal and external stakeholders, including Finance's senior leaders, ministerial staff, other Australian Government agencies, state government agencies and non-government organisations
- 6 workshops with over 160 staff across nearly all staff classification levels
- an all-staff survey, with approximately 550 staff responses (around 25% of the department)
- a site visit to Finance's Melbourne COMCAR office to better understand the operations of one of the department's longest-standing operational services
- a review of a significant range of internal Finance materials.

The evidence collected by the reviewers was supported by desktop research and best practice analysis of the latest APS workforce datasets, including the APS Employment Database, the APS Employee Census and the APS Agency Survey. The quotes highlighted in the report reflect consistent views and evidence captured during the review. Quotes are de-identified to protect the privacy of individuals and organisations.

Appendix B: Capability Review Framework

The Capability Review Framework provides a consistent and structured approach to assessing an agency's capability. The framework is made up of 2 parts: a forecast of the future operating environment over the next 5 years; and an analysis of organisational capability, including capability ratings across 5 domains and 20 elements. The forecast provides the context for assessing capability gaps, opportunities and organisational maturity.

To view the current version of the Capability Review Framework visit: https://www.apsc.gov.au/initiatives-and-programs/workforce-information/research-analysis-and-publications/capability-review-program/capability-review-framework.

Domains and elements

Domains	Elements
Leadership and culture	• Integrity and values • Risk and Innovation • Leadership and governance
Collaboration	• Public sector collaboration • Non-government partnerships and engagement • First Nations partnerships • Internal collaboration
Delivery	• Ministers and parliament • User focus • Strategy • Implementation • Review and evaluation
Workforce	• Strategic workforce planning • Staff performance and development • Staff culture and inclusion • Staff safety and wellbeing
Enabling functions	• Financial management • Technology • Data • Corporate operating model

Explanation of maturity ratings

Maturity rating	Description
Leading	• Excellent current capability • Strategic and systematic approach to forecasting future capability challenges and opportunities • Widespread environmental scanning identifies opportunities to learn from others • Continuous improvement is an agency-wide priority • Capability uplift activities are highly likely to equip the agency for challenges identified in the forecast
Embedded	• Good current capability • Widespread activity to forecast future capability challenges and opportunities • Some environmental scanning identifies opportunities to learn from others • Widespread evidence of continuous improvement activities • Capability uplift activities are mostly likely to equip the agency for challenges identified in the forecast
Developing	• Inconsistent current capability • Limited forecasting of future capability or opportunity gaps • Early-stage activities to improve in areas of future and current capability gaps • Limited environmental scanning or evidence of learning from others • Limited focus on continuous improvement • Capability uplift activities are limited and will not fully equip the agency for challenges identified in the forecast
Emerging	• Capability does not meet the agency's current needs • Little or no evidence of forecasting future capability or opportunity gaps • Little or no awareness of current capability gaps • Little or no evidence of environmental scanning or learning from others • Little or no evidence of continuous improvement • Agency is unlikely to be ready to meet the challenges identified in the forecast

Appendix C: Glossary

Term/Acronym	Definition/Description
360-feedback	An evaluation method that gathers performance input from an employee's peers, direct reports, and managers, alongside a self-assessment
AAUs	Agency Advice Units based in Budget Group, Finance
AI	Artificial intelligence
APS staff	Staff employed at the APS 1 to APS 6 classifications
APS	Australian Public Service
AusTender (tenders.gov.au)	A website providing centralised publication of Australian Government business opportunities, annual procurement plans and contracts awarded
Australian Government Property Register	A database containing information on all the Commonwealth's leased office accommodation and owned land
CALD	Culturally and linguistically diverse
Census	APS Employee Census
Central Budget Management System	A digital system to manage the flow of financial information between Finance and Australian Government entities to facilitate cash and appropriation management, preparation of Budget documentation and financial reporting
CFO	Chief Financial Officer
COMCAR	Commonwealth car service – a branch within Finance that provides car-with-driver transport services for parliamentarians, the Governor-General, federal judiciary, and international guests of government
COMCAR Automated Resource System	COMCAR's online booking and dispatch system
Comcover	The Australian Government's self-managed insurance fund
Commonwealth Contracting Suite	An interactive suite of smart forms designed to assist Commonwealth Government procurement officials prepare procurement documentation
Contractor Reporting, Integrity Information Solution	A web-based platform to help government, suppliers and contractors navigate contractor reporting and integrity information
Directory.gov.au	An online guide to structures, organisations and key people in the Australian Government

Term/Acronym	Definition/Description
Document Transfer System	A secure digital transfer service for paper documents up to the SECRET security classification, connecting Australian Government offices, Parliament House, and the offices of Premiers and Chief Ministers across Australia
EB	Executive Board
EL	Executive Level – refers to staff employed at the EL 1 and EL 2 classifications
Emissions Data Portal	A secure whole-of-government digital platform that enables Commonwealth entities to collect, validate and report greenhouse gas emissions data in support of the Australian Government's Net Zero in Government Operations by 2030 target
Enterprise Resource Planning system (HUB)	An integrated software platform that Commonwealth entities, ministers, parliamentarians and their staff use to manage and coordinate core business processes
Finance	Australian Government Department of Finance
GID	*Framework for Governance of Indigenous Data*
GovAI	Government Artificial Intelligence – a whole-of-government service designed to uplift AI capability, enable efficient ways of working, and enhance productivity across all APS agencies
GovCMS	Government Content Management System – a whole-of-government content management system and web hosting service, which provides tools to create and host secure, scalable and accessible websites and digital services
GovDNA	Government Domain Name Administration system – a website that provides information about the gov.au domain, including information on the domain policies that apply to the Australian Government and state, territory and local governments, and links to gov.au domain name registration services
GovLINK	A secure communications service that enables Commonwealth agencies to exchange information safely across public infrastructure
GovPlace	A secure, whole-of-government PROTECTED-level enclave, built on the GovTEAMS PROTECTED platform
GovTEAMS	A comprehensive whole-of-government collaboration service for the APS
GrantConnect (grants.gov.au)	A website providing centralised publication of forecast and current Australian Government grant opportunities and grants awarded
HR	Human resources

Term/Acronym	Definition/Description
ICT or IT	Information and communications technology or information technology
Intra-government Communications Network	A secure telecommunications service that connects more than 130 Commonwealth entities and service providers, operating through approximately 3,800 point-to-point fibre-optic links within the Australian Capital Territory
Line agency, or agencies	Any APS department or agency not considered a 'central agency' (i.e. not the Department of the Prime Minister and Cabinet, the Treasury or the Department of Finance)
Ministerial Communications Network	A secure telecommunication system used by ministers and government staff that supports up to the SECRET security classification
National Telepresence System	A secure, high-definition, digital video conferencing system that provides a high-quality spatial audio and video experience for its users, operating on the Ministerial Communications Network
Parliamentary Document Management System (PDMS)	A whole-of-government system used to manage parliamentary records across the Australian Government, connecting agencies with parliament through a single, secure environment
Parliamentary Expense Management System (PEMS)	An online, secure portal that enables parliamentarians and their staff to claim and manage work expenses via any computer or mobile device
PGPA Act	*Public Governance, Performance and Accountability Act 2014*
RAP	Reconciliation Action Plan
SDO	Service Delivery Office
SES	Senior Executive Service – staff employed at the SES 1 to SES 3 levels within the APS hierarchy
Superannuation Management System	A cloud-based system for administering several defined benefit superannuation schemes and death and disability arrangements
Transparency Portal (transparency.gov.au)	A website containing all publicly available corporate information for Commonwealth entities and companies