



Performance Reporting Assessment Model – Maturity Matrix: Guidance for users

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Performance Statements Audit Services Group
Australian National Audit Office

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Introduction

Meaningful performance information and reporting is essential to good management and the effective stewardship of public resources. Appropriate and meaningful performance information can show that the entity is committed to long-term proper use and management of public resources, which would include effectively achieving results to create long lasting positive impacts for Australians (and other people who interact with the Australian Government).

The **Commonwealth Performance Framework**, established by the *Public Governance Performance and Accountability Act 2013* (PGPA Act) and the Public Governance Performance and Accountability Rule 2014 (PGPA Rule), requires Commonwealth entities to plan, measure, assess and report their performance in the context of achieving their purposes. It is designed to enhance public accountability and transparency by ensuring that Commonwealth entities are accountable for how they use public resources and how effectively they achieve the intended outcomes they are funded to deliver. The Framework requires entities to set out:

- what they plan to achieve;
- what success looks like
- how they will measure and assess their performance; and
- the extent to which intended results were achieved and the factors that affected performance.

ANAO's maturity matrix model

The ANAO has developed the performance reporting maturity assessment model, over recent years, to support entities to improve their performance measurement and reporting systems.

The model looks at the practice and awareness of performance reporting in an entity. It seeks to identify the outcomes an entity might expect when assessing the quality of its performance monitoring and reporting practices. The model contains a mixture of practice, awareness and outcome descriptions to help the entity consider a rounded view of its performance reporting maturity.

The 5 categories assessed for maturity

Within the model, performance reporting is assessed under 5 categories:

1. Leadership and culture
2. Governance
3. Data and systems
4. Capability
5. Reporting and records

The 5 levels of assessment

Maturity is assessed against five levels, as follows:



The levels are not additive, in that the requirements of the previous levels do not need to have been met in order to score a higher level. Also, some requirements may stay the same as the level of maturity improves, but the depth of content and sophistication of techniques applied by entities to produce and report meaningful information might develop. It is quite possible that an entity will display characteristics across more than one maturity level within a category.

Matters of judgement – entity circumstances differ

When applying the model, it will be important to consider the unique circumstances of each entity. Each entity should use the model according to its own operating context, risk profile and what it is trying to achieve. For example, an entity that is heavily reliant on generating and analysing data to run its business might be expected to invest more in those attributes of an ‘advanced’ rating for ‘data and systems’ than an entity where data is less important.

Feedback welcome

Feedback on this document is welcome and can be provided to the ANAO via: OfficeOfTheAuditorGeneralPerformanceStatementsAudit@anao.gov.au

Overview of the five categories of performance reporting maturity



Leadership and culture



Governance



Data and systems



Capability



Reporting and records

Overall goal

Leadership develops a culture to value and apply meaningful performance information to improve the entity's performance at all levels.

An entity-wide performance framework consistently aligns strategy, measurement and reporting across all levels.

The entity integrates data and IT systems to collect, manage and report performance information reliably and efficiently.

The entity has consistent capability to collect, analyse and report performance information meaningfully.

Performance statements are appropriate and meaningful. Records are complete, reliable, and retrievable.

Questions to consider when assessing performance reporting processes and practices

Leadership commitment: Does leadership actively support meaningful performance information and reporting?

Stewardship: Does the entity link financial and non-financial performance information to show effective stewardship?

Learning and innovation: Does the entity's culture value learning and innovation regarding performance information?

Evidence-based decision-making: Do senior leaders use meaningful performance information to inform good decision-making?

Performance Framework: Has an entity-wide performance framework been implemented?

Business alignment: Does the entity understand its performance drivers well?

Roles and responsibilities: Are there clear roles and responsibilities for planning, monitoring and performance reporting?

Internal Controls: How effective are internal controls for ensuring reliable and accurate performance information?

Data governance: Do data governance arrangements support performance reporting well?

Data Integrity: Is performance data meaningful, accurate, complete and consistently reported?

Quality assurance: Does the entity assure the quality of its performance information, before it is reported?

IT systems: Do IT systems support the accurate, secure and timely collection and reporting of performance information?

Central reporting team: What capability and authority does the entity's performance reporting team have to influence performance reporting improvement?

Support: What support for performance reporting is provided to staff?

Guidance Material: Does the entity build data literacy and provide clear guidance material to staff to support meaningful performance reporting?

Quality of performance statements: Do the performance statements provide appropriate and meaningful performance information?

Preparation processes: Do planning, review and sign-off processes support the accurate and timely preparation of performance statements?

Records and documentation: How accurate, complete, accessible and secure are performance reporting records?

The five maturity levels

	Practice	Awareness	Outcome
ADVANCED <i>Near to or at best practice maturity</i>	The entity has advanced performance monitoring and reporting practices that allow it to use performance information to deliver good results and strong support for continuous performance improvement.	The entity places an emphasis on continually striving for excellence in performance reporting, seeking opportunities to improve the quality of its annual performance statements and reporting processes.	The entity uses performance information to anticipate and effectively respond to opportunities and challenges. Decisions are based on accurate, complete and timely data. The performance statements provide actionable insights into areas of success and areas needing improvement. There is a sophisticated understanding of the key drivers of the entity's performance in the reporting period, both financial and non-financial.
EMBEDDING <i>Above average maturity</i>	The entity has in place high quality performance reporting practices that enable it to identify some opportunities to improve its performance. It has largely integrated performance reporting into its business functions.	The entity periodically reviews its performance reporting processes and makes improvements to its annual performance statements.	The entity responds to performance challenges in a timely manner. It has access to reliable and timely data. Performance reporting practices are established and consistent across the entity. The entity understands the key drivers of its performance in the reporting period.
COMPETENT <i>Average maturity</i>	The entity has in place performance reporting practices that comply with legislative requirements. There are some examples of good practice, but the entity and stakeholders do not get the full benefit of performance information.	The entity may be on an existing path to improve. Or it may only try to improve its performance reporting processes when responding to external factors, including audit.	The entity manages well when its operating environment is familiar and stable. It may be significantly challenged by unforeseen events due to variable performance analysis and evaluation practices. Performance statements meet technical requirements. The entity will tend to only improve its performance in response to external drivers and feedback.
DEVELOPING <i>Some to basic maturity</i>	The entity has in place performance reporting practices that merely comply with technical requirements. Performance reporting delivers limited benefit to the entity and stakeholders and is largely seen as an end of year administrative and compliance exercise.	There is a general understanding across the entity of the value of performance information. The entity has some awareness that it needs to improve its annual performance statements, but improvements are rarely made.	The entity is aware of several issues with the current performance reporting practices, which have been highlighted by sources such as external and internal audit. It is often slow to respond to challenges as it usually learns of issues through external sources rather than performance information and internal analysis and evaluation. The entity has some understanding of the key drivers of its performance in the reporting period.
ESTABLISHING <i>Awareness to limited maturity</i>	Performance reporting practices are still underdeveloped and insufficient to reliably prepare meaningful and accurate performance statements.	The entity makes minimal effort to assess or improve its performance reporting.	The entity uses public resources with little awareness of how to improve efficiency, outcomes and results. It has limited performance analysis and evaluation capability. There is inadequate understanding of the causal factors of its performance in the reporting period.

1. Leadership and culture

	ADVANCED	EMBEDDING	COMPETENT	DEVELOPING	ESTABLISHING
Leadership commitment	<p>The Accountable Authority and senior leadership actively promote a strong performance culture. They receive performance information with a frequency that ensures they are continually across key performance matters.</p> <p>Leadership treats performance statements as a strategic asset and leadership tool. They actively support and model responsibility for performance reporting.</p> <p>Leaders request and review bespoke pieces of performance analysis as necessary to garner strategic insights and to challenge staff on performance results.</p>	<p>The Accountable Authority and senior leadership have developed an entity culture that values performance information.</p> <p>Performance information is discussed regularly in leadership meetings. Leaders challenge assumptions, request deeper insights, and support root cause analysis.</p> <p>Resources are allocated to enhance reporting systems and analytics where required.</p>	<p>The Accountable Authority and senior leadership value performance information and lead from the top in supporting the preparation of annual performance statements. They receive and scrutinise performance information on a regular basis appropriate to the needs of the entity.</p> <p>Clear expectations are set for timely, accurate, and relevant performance reporting.</p>	<p>Leadership places some value on the preparation of annual performance statements.</p> <p>Performance statements are viewed as necessary but not strategic. Some senior leaders still view them as a compliance activity.</p>	<p>Leadership has limited oversight of performance planning, monitoring and reporting processes and has limited engagement on performance reporting matters.</p> <p>Performance statements are seen as an administrative task or compliance burden.</p> <p>No clear expectations are set for reporting quality or frequency.</p>
	<p>Leadership actively ensures accountability for developing quality business plans that align operations to strategy. Plans emphasise outcomes and impact, not just activities or outputs.</p>	<p>Business planning is fully integrated with the entity's performance framework.</p> <p>Business areas set targets that are specific, measurable, and tied to performance measures.</p>	<p>Business areas develop structured business plans with clear objectives, timelines, and responsibilities.</p> <p>Plans are aligned with organisational strategies and priorities, and support identified performance measures.</p>	<p>Business plans are seen as a formality and are not linked to budgeting or performance evaluation.</p>	<p>The entity does not have accountability arrangements in place to support performance, including business plans and feedback systems.</p>

Stewardship	<p>The entity links resource use with results, connecting inputs to outputs and outcomes, to demonstrate value for money. Performance statements show how the entity balances efficiency, effectiveness, impact, equity, and sustainability.</p> <p>Stewardship is demonstrated as a core value, with performance reporting serving as a key pillar for transparency, accountability, learning, and legitimacy.</p>	<p>The entity has aligned spending with key activities and can justify resource allocations with evidence-based rationale rather than decisions based on tradition or assumptions.</p> <p>Stewardship is embedded in organisational culture.</p>	<p>Performance statements link resource inputs to program outputs and outcomes.</p> <p>Stewardship is demonstrated through clear, structured reporting that shows both spending and impact.</p> <p>Performance is monitored regularly through structured reports.</p>	<p>Stewardship is supported through financial transparency, but value for money and performance impact remains unclear.</p>	<p>Stewardship is limited to confirming that money was spent, not how well it was spent.</p> <p>There is little connection between resource use and performance results.</p> <p>Performance reporting is ad hoc, inconsistent, and mostly activity-focused.</p>
	<p>Leadership actively uses performance measures and targets to encourage long-term thinking and sustainable impact over quick wins.</p> <p>Targets aligned with outcomes emphasise enduring change, not just activity completion. Targets are used to break down long-term goals into short and medium-term milestones.</p>	<p>Leadership uses performance measures and targets to track progress, assess effectiveness and benchmark performance.</p> <p>Targets provide the baseline for tracking and evaluating performance over time.</p> <p>Performance results are benchmarked and used for cross-sector and cross-functional comparisons</p>	<p>Leadership generally sets relevant and useful performance measures and targets that aim to improve performance over time.</p>	<p>A balanced set of performance measures and targets exist but are not clearly linked to public value or effectiveness over time.</p>	<p>The entity has no mechanisms to track outcomes. The focus is on inputs and expenditure. There is no clear demonstration of value for money or impact in performance statements.</p>

Learning and innovation	Leadership encourages and values a culture of performance dialogue and learning. It uses performance information to benchmark itself against others in a bid to continually improve performance.	There is a culture that demonstrates a willingness to learn and innovate. Lessons from performance statements are used to redesign policies, services, and processes.	Performance statements are used to analyse root causes, performance gaps, and success factors. Insights are sometimes applied to make process or program improvements.	There is some evidence that performance information is used to learn or innovate. Performance statements spark conversations, but there is no formal process to drive learning and innovation.	The entity does not use performance information to learn or innovate. Performance statements are not used as a basis for discussion or improvement.
	Leadership sets progressive or stretch targets to create a continuous improvement mindset and encourage innovation, process refinement and service enhancements. They create opportunities and incentives for staff to drive continuous improvement.	The entity uses performance information to set targets that are challenging but achievable. Staff are encouraged to identify opportunities to improve performance.	Leadership sets performance measures and targets that indicate some ambition to improve performance.	The setting of performance targets is informed by performance information in some circumstances.	Leadership sets performance measures and targets that reflect the status quo.
Evidence-based decision-making	A culture of data-informed decision-making and accountability is embedded at all levels. Performance statements are embedded in decision making. Leaders foster a learning culture and demand and expect evidence before acting. The entity actively uses data analytics to detect inefficiencies and improve performance.	Performance information is embedded in decision-making frameworks. It is consistently used to drive strategic and operational alignment. Performance statements are regularly used to guide decisions.	Reliable performance information is regularly collected and referenced by decision-makers to guide choices. It is used in planning, budgeting, and evaluation processes. Performance statements are used for internal reviews and operational improvements.	Performance information is occasionally used to justify decisions, but without deep engagement. There is some retrospective use of performance information to explain results or justify actions.	Performance information is rarely sought or used to inform decision making. Decisions are largely based on intuition, precedent or external pressure.

2. Governance

	ADVANCED	EMBEDDING	COMPETENT	DEVELOPING	ESTABLISHING
Performance framework	<p>The entity-wide performance framework is a strategic tool driving innovation, learning, and performance improvement. It is dynamic, data-driven, and participatory.</p> <p>The framework evolves continuously based on feedback, changing priorities, and emerging trends.</p> <p>There are mechanisms for citizens and stakeholders to contribute to goal-setting and feedback.</p>	<p>An entity-wide performance framework is fully integrated into strategy, budgeting, risk, and reporting.</p> <p>Logic models support the performance framework by clearly linking resources, activities, and outcomes to track progress and measure results effectively.</p>	<p>An entity-wide performance framework exists. It is well-documented and has been adopted across the entity.</p> <p>Performance measures are aligned with strategic objectives and outcomes.</p>	<p>An early-stage entity-wide performance framework is being developed. There is some alignment of performance measures with organisational strategy and objectives.</p>	<p>There is no formal entity-wide performance framework.</p> <p>The entity uses isolated performance measures with no standardisation.</p>
Business alignment	<p>Strategic planning, monitoring and performance reporting are integrated and aligned from the operational unit level to the corporate level and the external accountability level. Leadership monitors alignment and course corrects.</p> <p>Budget and performance frameworks are integrated.</p>	<p>Alignment is fully embedded in all business processes, including planning, operations, and performance management.</p> <p>There is entity-wide alignment of strategy, systems, and people.</p> <p>Leadership promotes alignment through governance structures.</p>	<p>There is evidence of alignment from the operational unit level to the external accountability level.</p> <p>There is a clear organisational strategy that cascades to business areas.</p>	<p>The entity is actively seeking to align strategic planning, monitoring and performance reporting.</p> <p>Strategy exists but is loosely connected to day-to-day operations.</p>	<p>This is no alignment between performance planning, monitoring and reporting.</p> <p>There are no shared goals or performance expectations. Short-term, reactive decisions dominate.</p>

	<p>The corporate plan informs business plans and key accountability requirements of senior leaders.</p> <p>There is a clear connection between the internal measures of success in business plans and corporate and accountability measures reported externally.</p> <p>There are processes to track results as they relate to strategic priorities. Feedback loops adapt performance measures to shifting priorities or evidence.</p>	<p>There is generally a connection between the internal measures of success in business plans and measures reported externally.</p> <p>Internal measures are systematically cascaded from strategic measures.</p>	<p>Business plans are aligned with entity-wide strategy.</p> <p>Internal measures are designed to support strategic priorities – they are mapped to strategic outcomes (eg. logic models).</p> <p>Cross-unit collaboration on strategic initiatives is formalised and growing.</p>	<p>There is some connection between the internal measures of success in business plans and measures reported externally.</p> <p>Some internal metrics relate to strategic priorities set out in the entity’s corporate plan, but alignment is not deliberate or measured.</p>	<p>There is no connection between internal measures and performance measures reported externally.</p> <p>Business areas define metrics independently and they are focussed on inputs and activities.</p> <p>Business activities and priorities are siloed, often conflicting or duplicative.</p>
<p>Internal controls</p>	<p>Internal controls relevant for performance reporting are risk-based. They are continuously reviewed and improved based on feedback, risk assessments and audits. Entity culture promotes ongoing control enhancements.</p> <p>Real-time monitoring and analytics detect anomalies and ensure data integrity.</p>	<p>Internal controls are fully integrated into data collection, analysis, and performance reporting processes. Automated systems support controls (e.g., data validation rules, audit trails).</p> <p>Risk based checks (eg. outlier detection, data integrity rules), audits and control assessments ensure effectiveness and compliance.</p> <p>Control issues are addressed proactively with corrective actions.</p>	<p>A formal internal control framework for performance reporting is documented. Responsibilities and accountability for controls are clearly assigned.</p> <p>Controls include data validation, reconciliation, and approval workflows.</p> <p>There is regular monitoring and testing of controls to identify weaknesses.</p> <p>There are periodic internal audits of performance information.</p>	<p>Internal controls are basic. Informal supervisory checks, reviews and approvals exist but are inconsistently applied.</p> <p>There is limited error-checking or audit trail. Errors are detected reactively rather than prevented.</p>	<p>There are no formal internal controls over performance monitoring and reporting. Controls rely on individual effort without oversight or documentation.</p> <p>Key decisions may lack documentation or authorisation.</p>

	<p>Internal controls are communicated in real time through internal channels.</p> <p>FAQs and toolkits are available for internal and external users.</p> <p>The entity has implemented feedback mechanisms for users of performance information.</p>	<p>Communication of controls is embedded in planning, reporting, and oversight cycles.</p> <p>Manuals, and internal portals communicate internal controls and expectations.</p> <p>Controls are reviewed with measure owners and senior management regularly.</p>	<p>Internal controls are described in formal documents. Roles, processes, and accountability chains are clear.</p>	<p>There is limited, ad hoc communication regarding controls (e.g., internal memos, responses to audits).</p>	<p>There is no communication about internal controls for performance reporting.</p> <p>Internal and external stakeholders are unaware of how performance information is generated, validated, or governed.</p>
<p><i>Roles and responsibilities</i></p>	<p>Roles and responsibilities are documented and are regularly reviewed and adapted to meet changing organisational needs.</p> <p>Accountability is transparent and reinforced at all levels, promoting data integrity and performance improvement.</p>	<p>Roles and responsibilities are documented and integrated into governance structures (e.g. audit committees, performance boards).</p> <p>Performance reporting roles include responsibility for promoting data use and learning.</p>	<p>Roles and responsibilities for all stages of performance reporting are clearly defined and documented.</p> <p>Responsibilities are assigned across levels (data owners, coordinators, analysts, approvers).</p> <p>Support is in place to build capacity for assigned roles.</p>	<p>Some roles and responsibilities for performance information and reporting are allocated.</p> <p>Documentation is limited and roles may overlap. Staff are often unaware of their specific responsibilities.</p>	<p>Roles and responsibilities for performance reporting are not documented and are unclear.</p> <p>Individuals may be unaware of their accountability for data quality or timeliness.</p> <p>Reporting processes rely on individual efforts without coordination.</p>

3. Data and systems

	ADVANCED	EMBEDDING	COMPETENT	DEVELOPING	ESTABLISHING
Data governance	<p>Data governance is integrated effectively into business processes. The entity invests in the people and systems to ensure the right data is available at the right time and in the right way.</p> <p>Data is considered a strategic asset supporting transparency, accountability, and innovation.</p> <p>Data governance is continually improved and includes ethical and privacy safeguards.</p>	<p>The entity’s data governance framework and strategy are embedded across the entity.</p> <p>Data governance is monitored through regular reviews.</p> <p>There is high internal confidence in data integrity and usability.</p>	<p>A data governance framework and data strategy are in place, with documented data standards, roles, and policies.</p> <p>Data owners and stewards are designated.</p> <p>The entity has adopted common data definitions. Quality checks and validation rules are implemented.</p>	<p>The importance of having a data strategy is recognised. There are some basic rules or informal practices (e.g. spreadsheets with guidance).</p> <p>Data quality issues are addressed only when problems arise.</p> <p>Responsibilities for data management are unclear or inconsistently applied.</p>	<p>The entity has no data strategy or formal data governance framework.</p> <p>Data ownership is unclear and responsibilities for performance data are fragmented.</p> <p>There are inconsistent data definitions and formats and variable data quality.</p>
	<p>The entity’s senior data stewards (where relevant, the Chief Digital Officer (CDO), or equivalent) work with senior leaders and business areas to design performance measures.</p> <p>The CDO oversees performance data integrity and analytics. They enable inter-agency data integration and benchmarking where appropriate.</p>	<p>The entity’s senior data stewards lead the enterprise data strategy and drive the integration of performance, financial, and data. They collaborate with senior leaders to align performance measures with strategic objectives.</p>	<p>The entity’s senior data stewards are responsible for defining data standards, managing quality, and coordinating performance data across the entity. They work with planning and performance teams to integrate data into planning and performance monitoring.</p>	<p>The entity’s senior data stewards role in supporting performance reporting is limited, with the focus on technical support for data collection and reporting.</p>	<p>The entity’s senior data stewards are not involved in the design of systems or gathering data to support performance reporting.</p>

<p>Data integrity</p>	<p>A culture of data integrity is embedded across the entity. Data quality is continuously monitored (such as exception reporting).</p> <p>Changes made to IT reporting systems or data processes follow a formal change management procedure.</p> <p>Data integrity metrics (e.g. data quality scores) are tracked and improved continuously.</p>	<p>Automated validation rules ensure completeness, accuracy, and timeliness of data.</p> <p>Issue tracking and remediation workflows are proactive.</p> <p>Regular internal audits or reviews assess data integrity.</p>	<p>Formal policies and procedures guide data collection and validation. Validation rules are applied systematically.</p> <p>Data quality checks are basic (e.g. duplicate removal, format consistency).</p> <p>Data sources and transformations are documented.</p> <p>Performance data is reviewed and approved before publication.</p>	<p>There is some documentation of data sources and definitions. Some basic standards and templates are available.</p> <p>Some data validation is performed, but inconsistently. Known issues are not addressed proactively.</p> <p>Data lineage is unclear, and report trust is limited to a few experts.</p>	<p>Data is scattered, inconsistently formatted, and prone to errors.</p> <p>There are no standardised data definitions.</p> <p>Data sources, methods and responsibilities are unclear.</p> <p>Performance reports are hard to reproduce or verify. They are compiled with little to no validation.</p> <p>Staff rely on institutional knowledge, not systems.</p>
<p>Quality assurance</p>	<p>The entity has robust, risk-based quality assurance (QA) processes that are continuously improved, based on usage patterns, errors, and external feedback.</p> <p>The entity has implemented advanced validation (e.g. AI-driven anomaly detection, statistical QA tests).</p> <p>A full audit trail is available for all performance data and reporting steps.</p>	<p>The entity has QA processes that are embedded into the reporting lifecycle from data collection to publication.</p> <p>Dedicated QA roles or data stewards oversee quality checkpoints.</p> <p>Continuous feedback from audits, internal reviews, and stakeholders informs QA improvements.</p> <p>QA performance (e.g. error rates) is monitored.</p>	<p>There are standardised and documented QA processes (e.g. QA checklists), which are adopted across the entity. Review protocols, and roles are defined. QA activities are tracked with review logs or metadata.</p> <p>QA includes checking data consistency and calculation logic.</p> <p>QA coverage may vary across programs or business areas.</p>	<p>Basic QA steps exist (e.g. checklist reviews) but are not consistently applied. QA is reactive, typically triggered by known issues or complaints.</p> <p>There is some peer review or manager sign-off before publication of performance reports.</p> <p>There is limited QA documentation and depends on individual diligence.</p>	<p>The entity does not have formal QA processes in place to validate or cleanse performance data.</p> <p>QA is informal or left to individual discretion. There is little or no documentation of QA activities.</p>

<p><i>IT systems</i></p>	<p>The entity uses advanced, intelligent systems with predictive analytics and AI capabilities.</p> <p>Systems are fully automated, secure, and continuously updated.</p>	<p>Performance data systems are integrated with planning, budgeting, HR, and operational systems.</p> <p>Dashboards and visualisation tools support easy access and interpretation of data.</p>	<p>A centralised performance reporting system or platform is in place. Data is stored in shared databases.</p> <p>Users have defined roles and permissions, with basic data governance in place.</p>	<p>The entity uses basic IT tools (e.g., Excel, shared drives, simple databases) to support performance reporting.</p> <p>Systems may exist in silos.</p>	<p>Performance reporting relies on spreadsheets, email, and manual processes.</p> <p>No central system exists for data storage or access.</p>
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4. Capability

	ADVANCED	EMBEDDING	COMPETENT	DEVELOPING	ESTABLISHING
Central reporting team	<p>The entity has an appropriately skilled and experienced performance reporting team with the authority to influence performance reporting improvement.</p> <p>The role of the team is highly acknowledged and well supported by the entity's senior executive.</p> <p>The team advises on performance measure design, data quality, and cross-agency alignment.</p> <p>The team is appropriately resourced.</p>	<p>There is a dedicated performance reporting team that is appropriately resourced with expertise in data analysis, visualization, QA, and performance frameworks.</p> <p>The team is integrated with strategy, planning, and finance teams.</p> <p>The team helps interpret trends, risks, and performance gaps.</p>	<p>The entity has a dedicated, central performance reporting team with adequate resources and defined roles and responsibilities.</p> <p>The team engages with business areas to validate data and ensure consistency.</p> <p>The team has appropriate authority and expertise to support and improve performance reporting.</p>	<p>There is currently a small team or a point-of-contact that is informally tasked with performance reporting.</p> <p>The focus is on compliance and audit needs. The team has limited understanding of how to interpret or use performance information and provides limited analysis or strategic insight, operating largely as a coordination point.</p>	<p>There is no clear central team for performance reporting.</p> <p>Individuals juggle reporting with unrelated duties.</p> <p>Internal support for business areas is ineffective or unavailable. Staff have insufficient skills and experience to assist in preparing performance statements.</p> <p>There is no institutional knowledge or continuity.</p>
Support	<p>The entity provides an appropriate suite of performance reporting supports, such as microlearning, e-learning, and peer mentoring arrangements.</p> <p>Where relevant, support includes training on advanced topics (e.g., predictive analytics).</p> <p>Staff are data literate and empowered as data users and storytellers.</p>	<p>The entity provides role-specific support for analysts, program managers, and senior executives.</p> <p>Support covers data quality, interpretation, visualisation, and storytelling.</p>	<p>Support programs are developed and documented. They include information on data entry standards, performance measure design and development and basic BI tools.</p> <p>Support is provided for reporting staff and repeated regularly.</p>	<p>There are limited tools and support opportunities for staff to prepare performance statements.</p> <p>Some orientation or one-off support exists. Materials are basic and not regularly updated.</p> <p>Support focuses on compliance and deadlines, not insight or impact.</p>	<p>There are no tools or formal support on performance reporting.</p> <p>Knowledge is passed informally or through trial and error.</p> <p>Staff are often unaware of reporting standards, tools, or expectations.</p>

<p><i>Guidance material</i></p>	<p>Guidance material is clear, contextual and up to date. Feedback loops improve the guidance continuously.</p> <p>Guidance material includes advanced examples (e.g., data storytelling, performance insights).</p>	<p>Guidance is tailored by user role (e.g. measure owner, analyst, program lead, senior executive). It includes guidance on data quality and interpretation.</p> <p>There is regular investment by the entity to maintain and adapt guidance material.</p>	<p>User guides on preparing performance statements exist but are not uniformly accessed or accessible.</p> <p>Some learning resources (manuals, videos, FAQs) are available.</p> <p>Updates occur annually or as needed.</p>	<p>Internal guidance is minimal. Basic templates or checklists are created to standardise reporting.</p> <p>Guidance material is static and rarely updated. It may lag evolving report tools and policies.</p>	<p>Internal guidance does not exist to assist line areas to prepare performance statements.</p> <p>Staff rely on past reports or guesswork.</p>
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5. Reporting and records

	ADVANCED	EMBEDDING	COMPETENT	DEVELOPING	ESTABLISHING
<i>Quality of performance reporting</i>	<p>Performance statements present appropriate and meaningful performance information that demonstrates productivity, value for money, outcomes and impact. They tell a cohesive, compelling story.</p> <p>An appropriate set of performance measures has been developed for each key activity and reported jointly with financial information.</p> <p>The analysis supports forward-looking insights, scenario planning, and risk anticipation.</p> <p>The performance statements are accessible and citizen-centric. They are comprehensive but concise.</p>	<p>The performance statements are accessible and present useful, complete and accurate information to measure and assess performance in the reporting period.</p> <p>Performance drivers, trends, root causes, and business implications are clearly identified. Where appropriate, visual storytelling and advanced analytics (e.g., regression, forecasting) are used to enhance clarity and engagement.</p> <p>Contributions to cross-cutting initiatives or national priorities and goals are made clear in the analysis.</p> <p>Storytelling is strategic, clearly linking performance to decision-making.</p>	<p>The performance statements are fully compliant with reporting requirements. They include structured analysis of performance trends, variances and drivers.</p> <p>There is a clear narrative structure: what happened, why it happened, and what it means.</p> <p>Storytelling is deliberate and organized, guiding the reader through the data. Where appropriate, visuals are used to highlight insights.</p> <p>The statements largely focus on past events, although some forward-looking information, predictive elements, early warning indicators or performance risks may be identified.</p>	<p>The performance statements are mostly compliant with mandatory reporting requirements.</p> <p>The narrative is shallow. Some effort has been made in the performance statements to highlight observations, trends or comparisons, but there is limited analysis. Insights are often reactive, addressing past performance but not informing next steps.</p> <p>There is no forward-looking information included in the performance statements.</p> <p>The storytelling is inconsistent and often lacks clarity or purpose.</p>	<p>The performance statements are not meaningful for users. They focus only on inputs or activities, not outcomes. They are often published late or with caveats.</p> <p>The performance statements do not provide adequate context, interpretation or narrative for the user to understand the factors that contributed to performance.</p> <p>Storytelling is non-existent or disjointed. There is no narrative, and users must draw their own conclusions.</p> <p>The performance statements are retrospective, describing what happened but not why or what it means.</p>

Preparation processes	<p>Preparation documentation can be easily followed, including audit trails.</p> <p>Documentation is signed off at appropriate levels.</p> <p>Continuous, real-time data collection minimises reporting “bursts.”</p>	<p>Preparation processes have been documented and, where appropriate, performance reporting workflows are automated.</p> <p>There are defined checkpoints for QA and sign-off.</p>	<p>Preparation processes are mostly well documented. There are clear, documented workflows and roles. The process is reviewed after each cycle</p> <p>Standard templates, timelines, and quality review steps are in place.</p>	<p>Preparation processes are documented. A project timetable with basic timelines exists.</p> <p>There is a lack of end-to-end oversight and a high dependency on specific individuals.</p> <p>Reporting processes can be repeated but remain inconsistent and inefficient.</p>	<p>There is no formal process (or project plan) for the preparation of performance statements. Steps are unclear and vary each time.</p> <p>Staff are often unfamiliar with audit requirements and are overburdened during reporting cycles.</p>
	<p>Collaborative platforms enable co-authoring of performance statements, feedback, and transparency.</p> <p>Process performance is measured and refined continuously. The entity learns and adapts with each cycle.</p>	<p>Documentation is signed off at appropriate levels.</p> <p>The central team has established dashboard-driven tracking of preparation status. Risks and delays are flagged early.</p> <p>Post-report reviews drive process improvements.</p>	<p>Documentation is mostly signed off at appropriate levels.</p> <p>The entity has implemented simple digital tools (e.g., shared drives, workflow trackers) to support the preparation of the performance statements.</p>	<p>Documentation sign-off is ad hoc as responsibilities are informally assigned.</p> <p>Staff rely on previous reports as references.</p> <p>Some review of inputs to the performance statements occurs, but inconsistently.</p>	<p>There is no documentation or quality checks.</p> <p>Reporting is last-minute, driven by external deadlines.</p> <p>Knowledge is lost if staff leave.</p>

	<p>Signing packs form the foundation for knowledge management and sharing. Access and reuse of signing packs is common across the entity.</p> <p>Sign-offs are part of a risk-based assurance model, focusing on materiality and audit readiness.</p> <p>Signing pack practices are recognised as a model of accountability and assurance across the entity.</p>	<p>Signing packs are embedded in the performance statements cycle. Use of automated workflows and electronic sign-offs ensures traceability and timeliness.</p> <p>Internal review functions (e.g. quality assurance) verify pack completeness before submission.</p> <p>The process is well-governed, with clear escalation points and audit trails.</p>	<p>Signing packs include comprehensive evidence, such as assumptions, supporting data, and formal sign-offs.</p> <p>Responsibilities for preparing, reviewing, and approving signing packs are clearly assigned and followed. Packs are reviewed internally before audit submission.</p> <p>There is a central repository or system to track and store completed packs.</p>	<p>A basic template or checklist is used to guide the creation of signing packs.</p> <p>Signing packs include key documents, but quality and completeness vary.</p>	<p>Signing packs are assembled at the last minute, often in response to auditor requests. Contents are inconsistent, with missing approvals, outdated documentation, or informal sign-offs.</p> <p>There is no standard format or checklist guiding what goes into the pack.</p> <p>Ownership of the signing pack process is unclear.</p>
<p><i>Records management and documentation</i></p>	<p>Performance reporting records, including audit findings recommendations and signing packs, are complete and easily accessible.</p> <p>There is clear ownership of records, with accountability for accuracy and integrity.</p>	<p>Performance reporting records, including audit findings, recommendations and signing packs, are complete and easily accessible.</p>	<p>Entity-wide standards, policies, and procedures are in place for record keeping and documentation of performance information.</p> <p>Records are accessible as they are organised logically and consistently across the entity.</p>	<p>Performance reporting records have some gaps. They are stored in shared drives or systems, but with limited structure.</p> <p>Ownership of, and accessibility to records, is limited.</p>	<p>Records are incomplete. There is no ownership or accountability for records.</p> <p>The entity relies on individual staff member's knowledge to find information and data and to make it available to those who need it, including auditors.</p> <p>It is difficult to reproduce or verify previous results reported in performance statements.</p>

	<p>Methodology documents are without errors and are actively managed, updated and reviewed.</p>	<p>Methodology documents are of a generally high quality. Documentation quality is monitored, and compliance is reviewed regularly.</p>	<p>Methodology documents are generally reliable, without errors and omissions. They include information regarding data sources, definitions, methodologies, version history, and measure owners.</p> <p>Document versioning, and access are controlled and audited.</p> <p>Documentation is stored in an accessible location with appropriate permissions and controls.</p>	<p>Methodology documents are developing in their reliability. Some basic templates and naming conventions are used, though not entity wide.</p>	<p>Methodology documentation to support performance statements is inconsistent, limited or does not exist.</p>
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