

Audit Report

City and Guilds

26 March 2026

Contents

1	Background	1
1.1	Scope	1
1.2	Audit Report and Action Plan Timescales	3
1.3	Summary of Audit Issues and Recommendations	4
1.4	Risk Rating of Issues	6
2	Detail of Audit Issues and Recommendations	7
2.1	Issues	7
2.2	Recommendations	12
3	Acceptance of Audit Findings	Error! Bookmark not defined.

1 Background

This was the fifteenth audit of City and Guilds since it was approved as an awarding body by Qualifications Scotland Accreditation (previously SQA Accreditation) in 1995.

City and Guilds is a nationally recognised awarding body whose services include providing and delivering qualifications across a range of industry sectors.

City and Guilds' headquarters are at Giltspur House, 1 Giltspur Street, London, EC1A 9DD.

1.1 Scope

Qualifications Scotland Accreditation carries out quality assurance activity in line with its *Quality Assurance of Approved Awarding Bodies Policy*. This states the type and frequency of our quality assurance activities, describes our reporting procedures, and indicates how the awarding body's Quality Enhancement Rating is calculated.

As this was a scoped and remote audit of City and Guilds, only specific regulatory requirements were included within the scope of the audit. These included potential changes in governance due to new ownership, business strategy in Scotland, risk and incident management, and qualification portfolio management.

Our quality assurance activities are conducted on a sampling basis and, consequently, not all aspects of the awarding body's systems, procedures and performance have been considered in this report to the same depth.

Qualifications Scotland Accreditation audit reports are written by exception, focusing only on those areas where corrective action is required or recommended.

Consequently, this approach to audit reporting does not detail areas where compliance or good practice was found.

The audit was designed to ensure City and Guilds complies with Qualifications Scotland Accreditation's regulatory requirements namely:

- *Qualifications Scotland Accreditation Regulatory Principles (2021)*
- *all Regulatory Principle Directives*
- the awarding body's Accreditation Licence

Awarding body documentation considered for review by the Audit Team includes all documents banked on City and Guilds' SharePoint site at the time of audit and information supplied to support audit activity. Restricted or commercially sensitive information gathered during Qualifications Scotland Accreditation's quality assurance activities is treated in the strictest confidence.

1.2 Audit Report and Action Plan Timescales

City and Guilds audit date: 26 March 2026

Audit Report approved by
Accreditation Co-ordination Group on: 13 May 2026

Audit Report to be signed by City and Guilds: 25 June 2026

Action Plan to be emailed to
regulation@qualifications.gov.scot by City and Guilds: 25 June 2026

The process will apply in relation to the timescales specified above:

- The awarding body will be sent a signed copy of the Audit Report by email.
- The awarding body must sign the copy of the Audit Report and return by email to Qualifications Scotland Accreditation in accordance with the timescale specified above.
- The awarding body will also be emailed a copy of the Action Plan.
- The awarding body must complete and return the Action Plan in accordance with the timescale specified above and email this in Microsoft Word format to regulation@qualifications.gov.scot.
- Qualifications Scotland Accreditation will confirm when the Action Plan is appropriate to address the Issues and present it to the Accreditation Co-ordination Group (ACG) for approval.
- Following approval by ACG, the awarding body will be sent a signed copy of the approved Action Plan by email.
- The awarding body must sign the copy of the Action Plan and return it by email to Qualifications Scotland Accreditation.

The findings of this Audit Report and the associated Action Plan will be published on Qualifications Scotland Accreditation's website following signed agreement.

Qualifications Scotland Accreditation will continually monitor progress towards completion of the proposed actions identified in the Action Plan and update the awarding body's Quality Enhancement Rating as appropriate.

1.3 Summary of Audit Issues and Recommendations

An Issue has been recorded where evidence shows that the awarding body is not compliant with Qualifications Scotland Accreditation's regulatory requirements. The awarding body must address the Issues and specify corrective and preventative measures to address them through its Action Plan.

The Action Plan is emailed to City and Guilds as a separate document to the Audit Report and must be submitted to Qualifications Scotland Accreditation in accordance with the timescale specified in 1.2.

As a result of the audit and post-audit activities, three Issues have been recorded, and three Recommendations have been noted.

Issue	Detail of Issue recorded	Risk rating
1. Principle 1	City and Guilds should make its revised governance structure, <i>Governance Structure April 2026</i> , available via SharePoint. Updated and newly created Terms of Reference for the revised and newly created boards should also be provided for reference.	Low
2. Principles 8 and 9	As part of the preparation for this audit, a review of policies, procedures and associated documentation held on SharePoint raised questions about document currency, particularly when compared to the range of documents present in the centre document library available on the City and Guilds website.	Medium
3. Principles 11 and 15	City and Guilds should review and rationalise the various sources of data on registrations and certifications in 2025 to ensure accurate statistics are available to Qualifications Scotland Accreditation. City and Guilds should also conduct a full data cleanse of active learners for all accredited provision, both live and withdrawn, to allow for more effective portfolio management.	Medium

A Recommendation has been noted where Qualifications Scotland Accreditation considers there is potential for enhancement. The awarding body is advised to address any Recommendations in order to reinforce ongoing continuous improvement.

However, measures to correct or prevent these are not mandatory and therefore do not form part of the Action Plan.

Recommendation	Detail of Recommendation noted
1. Principles 1 and 7	Whilst acknowledging that the awarding body has sought to keep Qualifications Scotland Accreditation aware of developments around ownership and governance, it may wish to ensure that such information provided in the future is sufficiently wide ranging enough to conform with the guidance provided in the Regulatory Principles Guidance Note – Principles 1 and 7 Reporting Incidents to Qualifications Scotland Accreditation, Version 2.1, (February 2026).
2. Principles 1 and 2	City and Guilds may wish to continue to secure Scottish representation on the Qualifications and Standards Committee (QSC).
3. Principle 7	City and Guilds recently implemented Research Board may wish to engage directly with Qualifications Scotland Accreditation on developments and findings around Artificial Intelligence (AI).

1.4 Risk Rating of Issues

Qualifications Scotland Accreditation assigns a rating to each Issue recorded, depending on the impact on or risk to the awarding body's operations, its Qualifications Scotland accredited qualifications and/or the learner.

Issues recorded during the audit will count towards City and Guilds' Quality Enhancement Rating which will, in turn, contribute towards future quality assurance activity. Further detail on how the Quality Enhancement Rating is calculated can be found on the [Qualifications Scotland Accreditation website](#).

2 Detail of Audit Issues and Recommendations

The following sections detail Issues recorded, and Recommendations noted against Qualifications Scotland Accreditation's regulatory requirements.

2.1 Issues

Regulatory Principle 1. The awarding body must have an accountable officer and demonstrate that it has clearly defined and effective governance arrangements.

During the audit, City and Guilds representatives kindly provided the audit team with an overview of the revised organisational and committee structure now in place following the purchase of the awarding body.

Although this was not a radical restructuring of the previous governance structure from 2024, it was noted that the *Governance Structure April 2026* indicated that there has been a small-scale reorganisation of some boards and the creation of new ones such as the Research Board, the majority of which report to the Qualifications and Standards Committee (QSC).

Consequently, there is a requirement for the revised governance structure to be made available via SharePoint. Updated and newly created Terms of Reference (ToRs) for the revised and newly created boards should also be provided for reference.

This has been recorded as **Issue 1**.

Regulatory Principle 8. The awarding body must ensure that Qualifications Scotland Accreditation is granted access to all information relating to accredited qualifications.

Regulatory Principle 9. The awarding body and its providers must maintain accurate documents, records, and data.

The following Issue was recorded in the City and Guilds provider monitoring report for the period 14 July 2023 to 18 August 2023:

In advance of the provider monitoring activity, the Accreditation Auditors reviewed documentation uploaded on City and Guilds' SharePoint site. It was noted that several documents were out of date, with updated versions available on City and Guilds'

website in the centre document library. Some examples of these updated documents are the Managing cases of suspected malpractice in examinations and assessments, Version 8.1, last modified 6-December-2022, Centre assessment Quality Assurance Standards, Version 1.1, last modified 26-June-2023, and Centre Handbook Quality Assurance Standards, Version 1.1, last modified 26-June-2023.

City and Guilds subsequently conducted a review of the currency of documents held on SharePoint and provided the Auditor with a list of 'refreshed and archived documents' which closed out the action as of 31 January 2024.

However, as part of the preparation for this audit, a review of policies, procedures and associated documentation on SharePoint indicated that the question of currency had arisen again. Particularly when compared to the range of documents present in the centre document library available on the City and Guilds website.

For example, SharePoint has the *Centre Handbook Quality Assurance Standards, Version 1.3*, last modified 24 July 2024. The audit team had no concerns with the content of the handbook as such, but notes that the centre document library contains a later version, being Version 1.4, last modified 31 October 2025.

Also, SharePoint contains the following policy, *Safeguarding children and adults at risk policy, procedures and guidance for all staff and associates, Version 4.0*, last modified 8 October 2024. Again, the centre document library holds a later version, Version 4.2, updated April 2025.

Other documents with currency issues relative to SharePoint and the centre document library, include the *Centre Approval Process Quality Assurance Standards, Version 1.0*, last modified 31 October 2025, held on the former, with Version 1.1, last modified 31 October 2025, held on the latter. The *Centre Contract General Terms Quality Assurance Standards, Version 1.0*, last modified 27 July 2021 on SharePoint, with Version 1.1, last modified 29 May 2025, held in the centre document library.

This has been recorded as **Issue 2**.

Regulatory Principle 11. The awarding body must ensure that its qualifications portfolio is effectively managed, maintained and reviewed.

Regulatory Principle 15. The awarding body must have effective, reliable, and secure systems for the registration and certification of learners.

On 14 September 2021, City and Guilds provided notification of a decision to close some of its Scottish regulated qualifications in line with a 'longer-term strategy, against a backdrop of fast-changing markets'. This resulted in the awarding body gradually withdrawing the vast majority of its accredited provision, currently leaving only two 'live' qualifications in electrical power distribution, with a substantial number of qualifications in their respective lapsing periods retaining the original certification end dates. The aim of the unchanged certification end dates being to allow any current learners sufficient time to complete their qualification and, where appropriate, similarly supporting their ability to achieve the relevant Scottish Modern Apprenticeship.

In the light of the new ownership of the awarding body, and with a potential possibility, however slight, of a change to the business strategy for Scotland, the audit team undertook a review of the City and Guilds accredited qualification portfolio, including candidate registrations and certifications. Awarding body representatives were kind enough to also provide data on remaining active learners for all live and withdrawn qualifications, as well as providing further information on registrations and certifications for 2025.

This review identified some inconsistencies between the various sources of data. For example, information on registrations and certifications for both the electrical power distribution qualifications, the Certificate in Electrical Power Engineering at SCQF Level 5, R66 04, and the Certificate in Electrical Power Engineering - Distribution & Transmission (Technical Knowledge) at SCQF Level 5, R661 04, in 2025 differed between the provider list supplied in January 2026 and the subsequent list provided by the awarding body, pre-audit, in March 2026. The provider list notes a total of 102 registrations and 47 certifications across both qualifications, with the later pre-audit list indicating 113 registrations and 88 certifications for the same period.

Although it was confirmed by awarding body representatives that there was unlikely to be any change to the business strategy for Scotland as consequence of the new

ownership, discussions did extend to the remaining 'live' electrical power distribution qualifications in respect of their final registration date. The audit team noted that information had been provided by the Accreditation Manager that Skills Development Scotland, which is responsible for managing the Power Distribution at SCQF Level 5 Modern Apprenticeship Framework, had been notified by the awarding body that this date was 31 August 2026. If correct, this would have an adverse effect on modern apprentices due to commence in September 2026.

Qualifications Scotland Accreditation's records specify the correct date for final registrations as actually being 31 December 2026, and assurances were sought that this would remain the case, with learners then being able to register on the qualifications as part of their Modern Apprenticeship. City and Guilds representatives confirmed that this would be the case.

It was noted that a number of withdrawn qualifications will naturally cease to be part of the City and Guilds portfolio across the remainder of 2026 due to passing their respective certification end dates. However, it was also noted that there remain a number of qualifications that are in their lapsing period, have been identified by City and Guilds as closed for registration for some time, and have no active learners. For example, the following qualifications, the SVQ in Vehicle Body Repair & Alignment at SCQF Level 6, GN9Y 46, and the Diploma in Vehicle Body Repair & Alignment Principles at SCQF Level 6, R558 04, which were both withdrawn in April 2023. These qualifications no longer have active learners yet will remain in the City and Guilds portfolio until the end of May 2027. The audit team believes that as part of a general data cleanse of the active candidate list, there is value in the awarding body seeking to amend the certification end dates for those withdrawn qualifications that no longer have candidate activity as a means of more effective qualification portfolio management.

City and Guilds withdrew the accredited Workplace Core skills as of December 2025, citing decreasing uptake of the units since the earlier part of the year. The certification end date remained as December 2028 to support existing learners.

The active candidate list, provided by the awarding body in March 2026, noted that there appeared to be 1011 active learners. This appeared to be a rather substantial

number, and it was a figure that was noted for all twenty Workplace Core Skill Units which the audit team considered unusual. A review of these figures should form part of the proposed data cleanse.

To conclude, City and Guilds must review and rationalise the various sources of data on registrations and certifications in 2025, to ensure accurate statistics are available to Qualifications Scotland Accreditation. City and Guilds must also conduct a full data cleanse of active learners for all accredited provision (both live and withdrawn) to allow for more effective portfolio management.

This has been recorded as **Issue 3**.

2.2 Recommendations

Regulatory Principle 1. The awarding body must have an accountable officer and demonstrate that it has clearly defined and effective governance arrangements.

Regulatory Principle 7. The awarding body must have an effective approach for communicating with its staff, stakeholders, and Qualifications Scotland Accreditation.

As of October 2025, the commercial awarding body and skills training arm of the City and Guilds of London Institute (CGLI) was purchased by an international assessment and certification of professional skills organisation.

Since then, the nature of this purchase has come under increasing media scrutiny, resulting in temporary changes in senior management roles within the awarding body, as well as indications of both an internal enquiry into the sale by the legal representatives and non-executive board members of the new parent company, to fully understand events before and after the sale. Also, the instigation of a statutory investigation by the Charity Commission for England and Wales into the information provided by CGLI to the Commission regarding the sale, as well as the trustees' decision-making regarding the sale when entering into a 'coexistence agreement' with the parent company, including the information that they were provided with and considered when making this decision.

In January 2026, City and Guilds' Accountable Officer notified Qualifications Scotland Accreditation of temporary changes in the senior management team. However, despite statements by representatives of the parent company to the contrary, no notification was forthcoming about either the internal enquiry or the statutory investigation noted above. Qualifications Scotland Accreditation became aware of both through media sources in the public domain.

With the latter in mind, and whilst acknowledging that the awarding body has sought to keep Qualifications Scotland Accreditation aware of developments, it may wish to ensure that such information provided in the future is sufficiently wide ranging enough to conform with the guidance provided in the *Regulatory Principles Guidance Note – Principles 1 and 7 Reporting Incidents to Qualifications Scotland Accreditation, Version 2.1 (February 2026)*.

This has been noted as **Recommendation 1.**

Regulatory Principle 1. The awarding body must have an accountable officer and demonstrate that it has clearly defined and effective governance arrangements.

Regulatory Principle 2. The awarding body must demonstrate clearly defined business planning processes which show evidence of management commitment and decision making and ongoing review.

As part of the discussions around the changes to governance and organisational structure at the awarding body, City and Guilds representatives outlined the membership and structure of the Qualifications and Standards Committee (QSC). It was noted that there had been changes in the membership due to the revised organisation, now a limited company, no longer having a Trustee Board. It was also noted that the committee still had no Scottish representation.

This lack of representation has been discussed at previous audits, as well as self-assessment report feedback, and despite the shrinking portfolio of accredited qualifications, the awarding body may wish to continue to secure specific Scottish representation on the committee.

This has been noted as **Recommendation 2.**

Regulatory Principle 7. The awarding body must have an effective approach for communicating with its staff, stakeholders, and Qualifications Scotland Accreditation.

The discussions around governance and organisational structure also noted the recent implementation of a Research Board. The main purposes of the Board are to 'ensure a strategic, focused, and high-quality approach to research activities' across the awarding body. Also, to 'support and promote the use of research to provide an evidence-based approach to confirm effectiveness of current practice' or to instigate 'changes in policy and practice.'

Chaired by the current Accountable Officer for City and Guilds, the membership of the Research Board is wide-ranging, covering such operational areas such as qualification standards, assessment, quality, and technical and research.

Awarding body representatives outlined a number of current and possible research activities. One of the current activities revolves around the potential advantages and disadvantages of AI in assessment of qualifications.

With this in mind, the Board may wish to engage directly with Qualifications Scotland Accreditation's Information and Research Manager around AI developments and findings.

This has been noted as **Recommendation 3**.