

Audit scope

Post-school education and skills reform

AUDITOR GENERAL 

Prepared by Audit Scotland
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Background

Post-school education and skills covers all learning, training, qualifications, and skills development available after a person leaves school, including college or university education and apprenticeships. It prepares people to enter the workplace, enhances knowledge and skills, and supports economic prosperity.

The Scottish Government is progressing a programme of reform in post-school education and skills. It comes at a time of unprecedented financial challenges facing the sector and growing and changing demand for skills from employers.

Several reviews published in recent years highlight the need for reform of post-school education and skills provision in Scotland. These include:

- [Fit for the Future: developing a post-school learning system to fuel economic transformation](#) (also known as the Withers Report), published in June 2023.
- [Coherence and Sustainability: A review of tertiary education and research](#), published by the Scottish Funding Council in June 2021.

The Scottish Government published its [Post-school education, research and skills - purpose and principles](#) in June 2023, which sets out the vision for reform in post-education and skills provision.

In January 2026, the Scottish Parliament passed the [Tertiary Education and Training \(Funding and Governance\) \(Scotland\) Bill](#).

This new legislation will change what the Scottish Funding Council (SFC), Skills Development Scotland (SDS) and the Student Awards Agency Scotland (SAAS) do in the post-school system, aimed at simplifying responsibilities for apprenticeships and student support.

The Scottish Government's reform programme also includes the development of new national and regional skills planning processes; improving careers support;

apprenticeship reform; and qualifications reform.

Why this audit is important

Successful reform of post-school education and skills provision can support economic prosperity, net-zero ambitions, and wider societal wellbeing, such as addressing poverty and enhancing personal fulfilment. An audit at this stage can scrutinise the Scottish Government and its partners early progress towards delivering reform and whether the programme is set up to deliver the government's objectives.

What this audit will look at

In addition to other published reviews, previous audit work has highlighted the need for faster progress in this area. Our [2022 Planning for skills audit](#) highlighted the need for greater skills alignment, and our [2024 briefing on Scotland's colleges](#) recommended quicker reform of the post-school education sector.

The overall aim of this audit is to assess how well-placed the Scottish Government and its partners are to achieve their ambitions for reform of post-school education and skills provision. It aims to answer the following questions:

- How well is the Scottish Government and its partners set up to deliver successful reform of post-school education and skills provision?
- Is the Scottish Government and its partners making progress towards reforming post-school education and skills provision in Scotland?

The audit will not assess changes to provision of post-school education, or across individual bodies.

How we will carry out this audit

We will analyse publications that have highlighted the issues to be addressed in the reform of post-school education and skills provision and interview key stakeholders. We will use this information to understand how the Scottish Government intends to implement its approach, how effective its arrangements are and how well it is working with partners.

What we want to happen as a result

This audit aims to support improvement in how the Scottish Government and its partners work together to implement the approach to reform of post-school education and skills provision. Where appropriate, it will make recommendations.

Timetable

We plan to publish the report on behalf of the Auditor General in June 2026.

Following publication, the Auditor General will present our findings to the Scottish Parliament's Public Audit Committee.

Contact

If you have questions about this audit, please contact our communications team on media@audit.scot.

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