

How our ACCA Programme *Supports Audit Succession*

Succession is a progression challenge

Most audit firms already have trainees. The challenge is not intake. It is progression.

Many firms continue to recruit junior auditors while simultaneously experiencing growing pressure on experienced staff, slower progression through the ranks, and increasing concerns around future leadership capacity. The question is not whether firms can attract trainees. The question is whether those trainees are progressing into future seniors quickly enough to support long-term growth.

Why succession plans become *fragile*

Many succession plans *rely heavily on local hiring conditions and the availability* of experienced professionals within a single market. When talent shortages emerge, firms often find themselves competing for the same limited pool of experienced auditors.

Building broader talent pathways helps reduce reliance on isolated market conditions while creating access to a larger pool of future professionals. The objective is not simply to fill roles today. It is to create a sustainable flow of future capability over time.

What *future seniors* need

Future audit seniors are not developed through time served alone.

Progression typically depends on:

- exposure to live audit work
- structured supervision and feedback
- increasing responsibility
- technical development aligned to real delivery
- clear accountability for progression

When these elements are inconsistent, progression slows. When they are structured and repeatable, *succession becomes more predictable*.

Building the *pathway*

The programme begins with accounting graduates who have achieved *a minimum 65% academic average* and progresses through a structured 36-month development journey aligned to real UK audit delivery environments.

Progression happens *inside delivery*

One of the most common weaknesses in succession planning is that development sits outside the delivery environment. Future seniors are built through practical experience.

Throughout the programme, trainees work alongside experienced audit professionals and gain exposure to:

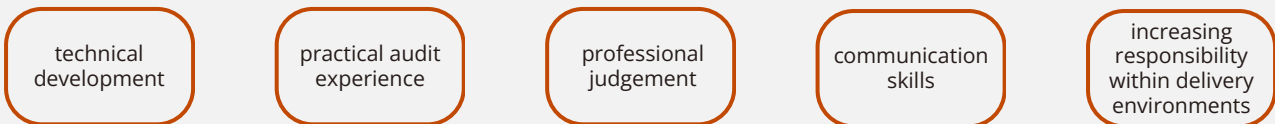
- live UK audit engagements
- audit documentation and working papers
- financial reporting and compliance activities
- UK audit methodologies and review processes
- real client delivery environments

The objective is not simply to learn audit concepts. It is to develop capability through meaningful participation in audit delivery.

A structured 36-month pathway

The ACCA programme is designed as a structured 36-month development journey.

Trainees progress through defined milestones covering:

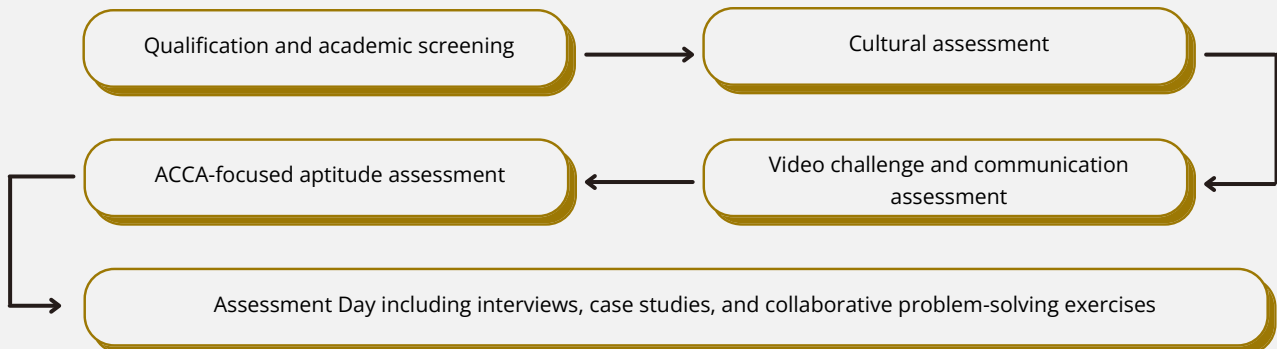


Regular reviews and development discussions help ensure progression remains visible, measurable, and actively supported. The goal is not simply qualification completion. *The goal is progression into increasingly valuable delivery roles.*

Selecting for long-term success

Succession is only as strong as the people entering the pathway. For that reason, *candidate selection extends beyond academic performance and technical ability.*

The process includes:



The objective is to identify individuals with the technical potential, professionalism, communication skills, resilience, and long-term mindset required for sustainable progression.

Building future seniors

Successful succession is rarely the result of recruitment alone. It is the result of a structured system that combines practical experience, supervision, technical development, accountability, and long-term progression planning.

Because audit succession is not built through intake. It is built through progression.

Discuss Your Audit Succession Strategy

Explore how structured progression frameworks can help strengthen future senior capacity and reduce long-term succession risk.



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