

The Audit Succession Framework

Why Recruitment Alone Isn't Solving the Capacity Problem

Many firms are investing in recruitment while senior capacity remains constrained. This framework explores why progression, not intake, is increasingly becoming the defining challenge in audit succession planning.

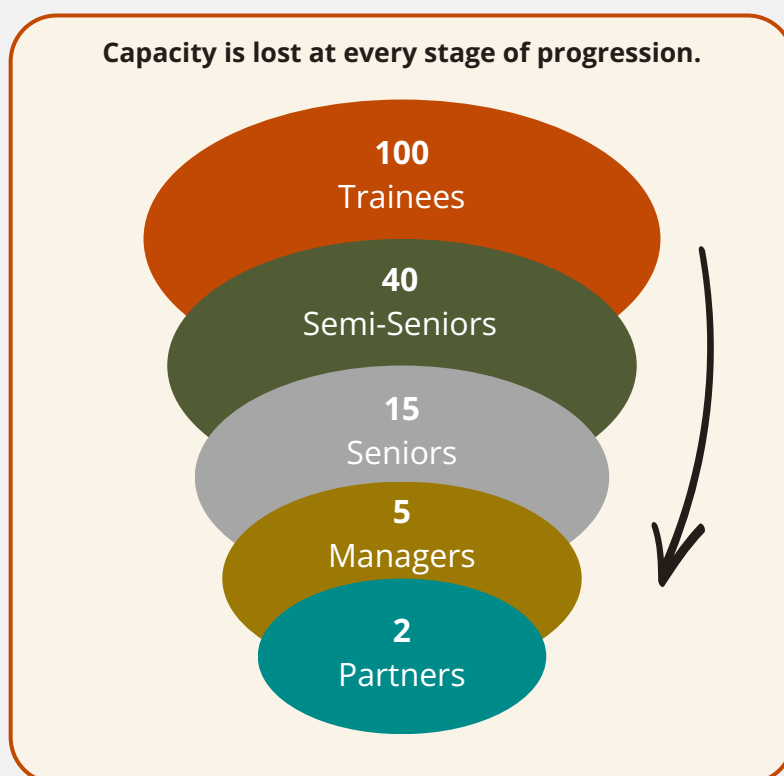
The **Capacity Problem** Most Firms Are Actually Facing

For many firms, the challenge isn't finding trainees. It's converting trainees into future seniors.

Across the profession, firms continue to recruit junior talent while simultaneously experiencing:

- increasing pressure on review capacity
- stretched audit managers
- delayed progression pathways
- growing dependence on a small number of senior professionals

The result is a hidden succession gap. Not because firms lack people. *Because progression capacity has become constrained.*



Why Recruitment Alone *Doesn't Solve the Problem*

Most succession discussions begin with recruitment.

The assumption is simple: More trainees = More future capacity.

But progression is not automatic. Future seniors emerge through:

- ✓ Structured supervision
- ✓ Consistent exposure to delivery
- ✓ Regular review environments
- ✓ Progressive responsibility
- ✓ Mentorship and accountability

Without these conditions, firms often experience:



Recruitment increases intake.

Progression increases capacity.

How Leading Firms Are Responding

Leading firms are beginning to view succession differently.

Instead of asking:

How many trainees do we need?

They are asking:

How do we build future seniors systematically?

Successful approaches typically combine:

1 STRUCTURED PROGRESSION

Clear development milestones.

2 EMBEDDED LEARNING

Exposure to real client delivery.

3 CONSISTENT SUPERVISION

Access to experienced reviewers.

4 DELIVERY INTEGRATION

Development happens inside operational teams.

5 LONG-TERM CAPACITY PLANNING

Building capability before it becomes urgent.

What This Looks Like *in Practice*

At GCO Partners, our ACCA development model was designed around progression rather than placement.

Trainees contribute to live UK audit environments from an early stage while receiving structured support, mentorship and performance oversight.

The objective is simple:

To create development pathways that strengthen future audit capacity while supporting immediate delivery requirements.

This approach combines:

- ACCA structured progression
- CA(SA)-led mentorship
- Live UK audit exposure
- Embedded delivery environments
- Performance management



Trainee Development - Platinum

Platinum ACCA Approved Employer

36-Month Structured Development Journey

Questions Every Audit Firm *Should Be Asking*

- ? Where are the biggest progression bottlenecks in our firm?
- ? How dependent are we on a small number of senior reviewers?
- ? Are we measuring recruitment success or progression success?
- ? What does our future manager pipeline look like?
- ? If senior capacity left tomorrow, what would happen?

Succession planning is no longer just a recruitment challenge.

It's a progression challenge.

The firms that solve it will build stronger delivery capacity, better continuity, and more resilient audit teams over time.

Start the Audit Succession Conversation

Book a discussion with GCO Partners to explore how structured progression pathways can support your firm's long-term audit capacity.

→ *Explore what this could look like for your firm*