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Tender

Audit Qualification Literature Review

THE FINANCIAL REPORTING COUNCIL LIMITED

UK4: Tender notice - Procurement Act 2023 - [view information about notice types](#)

Notice identifier: 2026/S 000-007271

Procurement identifier (OCID): ocds-h6vhtk-0601ff

Published 27 January 2026, 4:22pm

Changes to notice

This notice has been edited. The [previous version](#) is still available.

The tender submission deadline has been extended

Scope

Reference

FRC2025-169

Description

The Financial Reporting Council (FRC) regulates auditors, accountants and actuaries and sets the UK's Corporate Governance and Stewardship Codes. As the Competent Authority for audit in the UK, we set auditing and ethical standards and monitor and enforce audit quality.

The purpose of the FRC is to serve the public interest and support UK economic growth by upholding high standards of corporate governance, corporate reporting, audit and actuarial work.

Our requirement is for an Audit Qualification Literature Review.

Purpose

This project will gather, synthesise and analyse existing evidence, including academic research, on the pre-qualification education, training, and assessment of UK statutory auditors. Specifically it will:

- Summarise current thinking on changes in the role of financial auditors, specifically with respect to their education and training needs.
- Examine the evidence on how technology and AI are influencing auditor knowledge and skill requirements - and how this might feed through to qualification requirements.
- Identify challenges these changes pose for the pre-qualification education and training of auditors and the assessment mechanisms used to admit them to the profession.
- Identify specific topics / proxies / sources which will help us monitor the audit qualification landscape and the impact of any changes.
- Explore how other jurisdictions and professions (e.g. the legal profession) are responding or changing their own qualification pathways.
- Present a consolidated view of academic, professional, and industry insights.

Scope

The review should cover the UK plus comparable jurisdictions (for example EEA countries, US, Australia, Canada, Singapore).

Sources:

- Academic literature (peer-reviewed journals, conference papers).

- Professional bodies (e.g. ICAEW, ACCA, IAASB, PCAOB, IIA).
- Corporate and consultancy reports.
- Regulatory documents and policy papers.
- Comparative insights from law and other regulated professions.

Suggested approach

Literature Search

- Databases: Scopus, Web of Science, Google Scholar, SSRN.
- Professional sources (e.g.) ICAEW, ACCA, IFAC, IAASB, PCAOB, etc.
- Grey literature: company/consultancy analyses; government / regulator briefings; think tank publications.

Inclusion Criteria

- Recently published (to capture post-pandemic and tech-driven changes).
- Focus on pre-qualification audit education, training, technology, and professional qualification reform.
- Comparative studies or case examples from other professions.

Thematic synthesis across four dimensions

1. Role evolution and skill gaps.
2. Professional training and educational responses in other jurisdictions.
3. Technology-driven competency requirements.
4. Cross-professional lessons.

Workshop

Part way through the research, a review workshop will be held at the FRC offices (either London or Birmingham) to discuss a full draft of the Review. This will involve the authors of the Review (i.e. the appointed contract team) and independent expert discussants as well as the FRC's internal policy team. The Review authors will subsequently

revise/extend the draft Review to incorporate insights, and address comments, arising from the workshop.

PLEASE REFER TO THE INVITATION TO TENDER FOR FULL DETAILS.

IMPORTANT

- Please register your interest by emailing the FRC's procurement team - procurement@frc.org.uk
- The FRC will share all tender queries and answers with those that have registered.
- Your tender submission must be submitted within the deadline by email to procurement@frc.org.uk

Total value (estimated)

- £45,000 excluding VAT
- £54,000 including VAT

Below the relevant threshold

Contract dates (estimated)

- 2 March 2026 to 15 May 2026
- Possible extension to 31 March 2027
- 1 year, 30 days

Description of possible extension:

- The right to additional purchases while the contract is valid.
- The right to extend should there be a pause or delay to the project activities.

Options

The right to additional purchases while the contract is valid.

- Additional research services of the same nature

Main procurement category

Services

CPV classifications

- 73000000 - Research and development services and related consultancy services

Contract locations

- UKC - North East (England)
 - UKD - North West (England)
 - UKE - Yorkshire and the Humber
 - UKF - East Midlands (England)
 - UKG - West Midlands (England)
 - UKH - East of England
 - UKI - London
 - UKJ - South East (England)
 - UKK - South West (England)
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Participation

Particular suitability

- Small and medium-sized enterprises (SME)
- Voluntary, community and social enterprises (VCSE)

Submission

Enquiry deadline

20 January 2026, 12:00pm

Tender submission deadline

6 February 2026, 12:00pm

Submission address and any special instructions

Tenders should be submitted within the deadline by email to procurement@frc.org.uk

Tenders may be submitted electronically

No

Award criteria

Quality and Price.

Procedure

Procedure type

Below threshold - open competition

Documents

Associated tender documents

[01 ITT- Audit Qualification Literature Review.pdf](#)

[02 Tender Response Document.docx](#)

Contracting authority

THE FINANCIAL REPORTING COUNCIL LIMITED

- Companies House: 02486368
- Public Procurement Organisation Number: PLRG-2717-VPBY

13th Floor, Exchange Tower, 1 Harbour Exchange Square

London

E14 9GE

United Kingdom

Contact name: Head of Procurement

Telephone: +442074922300

Email: Procurement@frc.org.uk

Website: <https://www.frc.org.uk/>

Region: UKI42 - Tower Hamlets

Organisation type: Public authority - central government