

Finance and Accounting Apprenticeship Roles and Career Pathways

This short guide has been developed by the Local Government Association in association with Spark & Associates, using the knowledge and experiences of Local Authorities (LAs) across England. It aims to help councils and their staff understand the career opportunities available through apprenticeships.

Building a Career in Accounting and Finance Supported by Apprenticeships

What this Career Pathway Guide Shows

This pathway shows how a career in Finance and Accounting within a council can be developed through apprenticeships, from entry-level roles through to professional and leadership positions. This guide provides both a targeted finance career route (diagram 1) and a broader Finance and Accounting pathway (diagram 2) which covers a range of roles across council directorates/functions, alongside

Careers in finance are central to how councils operate – supporting budgeting, financial planning, procurement, and decision-making. Apprenticeships provide a structured way to build skills, progress in your career, and gain professional qualifications.

Why this matters (for councils and learners)

Local authorities operate in a competitive market for finance and accounting skills. Apprenticeships provide a practical way to attract new talent, develop existing staff, and support long-term workforce planning. Apprenticeships support both existing staff (through formal qualifications and progression) and new entrants starting their careers in finance. Finance teams are facing significant workforce pressures, particularly in recruiting and retaining accountants and finance business partners. Apprenticeships can help councils develop talent from within, strengthen succession planning and reduce reliance on agency and interim staff.

Providing clear and well-communicated progression routes:

- supports recruitment and retention in specialist finance roles
- creates opportunities for career development and progression.
- helps build sustainable talent pipelines and succession planning.

How to use this Guide

This guide outlines typical entry points, progression routes, and relevant apprenticeships across finance roles. Entry into finance careers may also include routes such as A Levels or T Levels (e.g. Accounting or Management and Administration), which can provide a foundation for apprenticeships or entry-level roles.

Development pathways are not always linear. Individuals may:

- move into specialist areas such as procurement, analysis or risk
- progress into leadership roles
- or take sideways steps to build broader organisational skills and experience.

Job titles and roles may vary between councils, so it is important to review apprenticeship content and assess suitability based on the role requirements and individual prior experience. Training providers and employers can support this through initial assessment and guidance.

Details of apprenticeship standards and career progression routes can be found on the [Skills England website](#), including their [Occupational Maps](#).

Understanding progression

The pathway diagrams on the following pages illustrate how careers can develop across finance roles, from entry-level to senior and professional levels. It highlights:

- typical entry routes into finance careers
- progression between levels - illustrating how entry level careers have the potential to develop into long term careers with professional qualifications
- relevant apprenticeships that support development.

Progression may involve changes in job role, responsibilities, or specialism, or in some cases, individuals may remain in the same role but take on increased responsibility as their skills develop. Progression may also include movement into management or leadership.

Typical Career Progression Routes

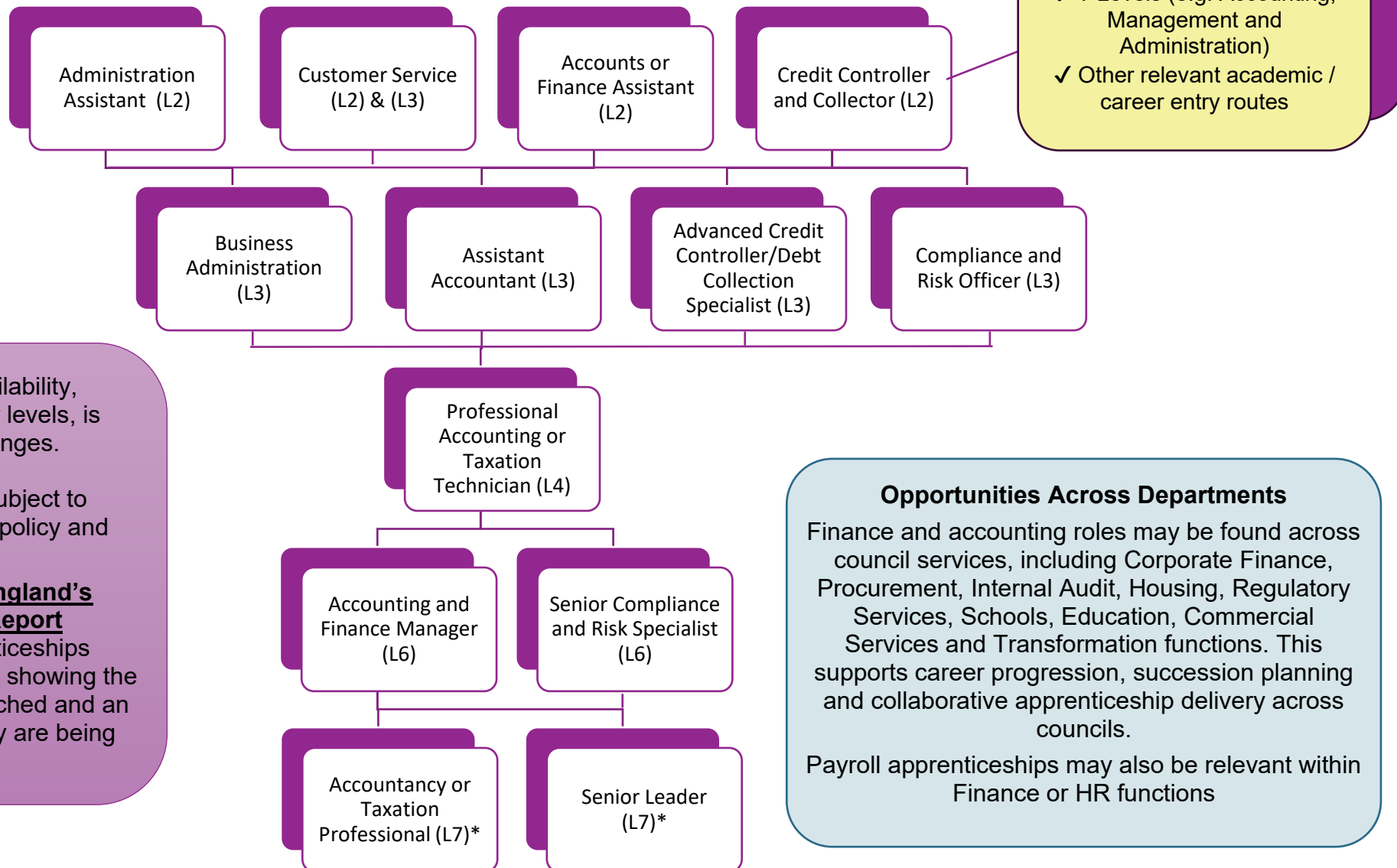
This table shows typical job roles by level in Finance and Accounting within a council, alongside examples of relevant apprenticeships. It provides an overview of how individuals can enter the profession, develop their skills, and progress into more senior or specialist roles.

Guide to typical progression in finance careers linked to apprenticeship / qualification levels:

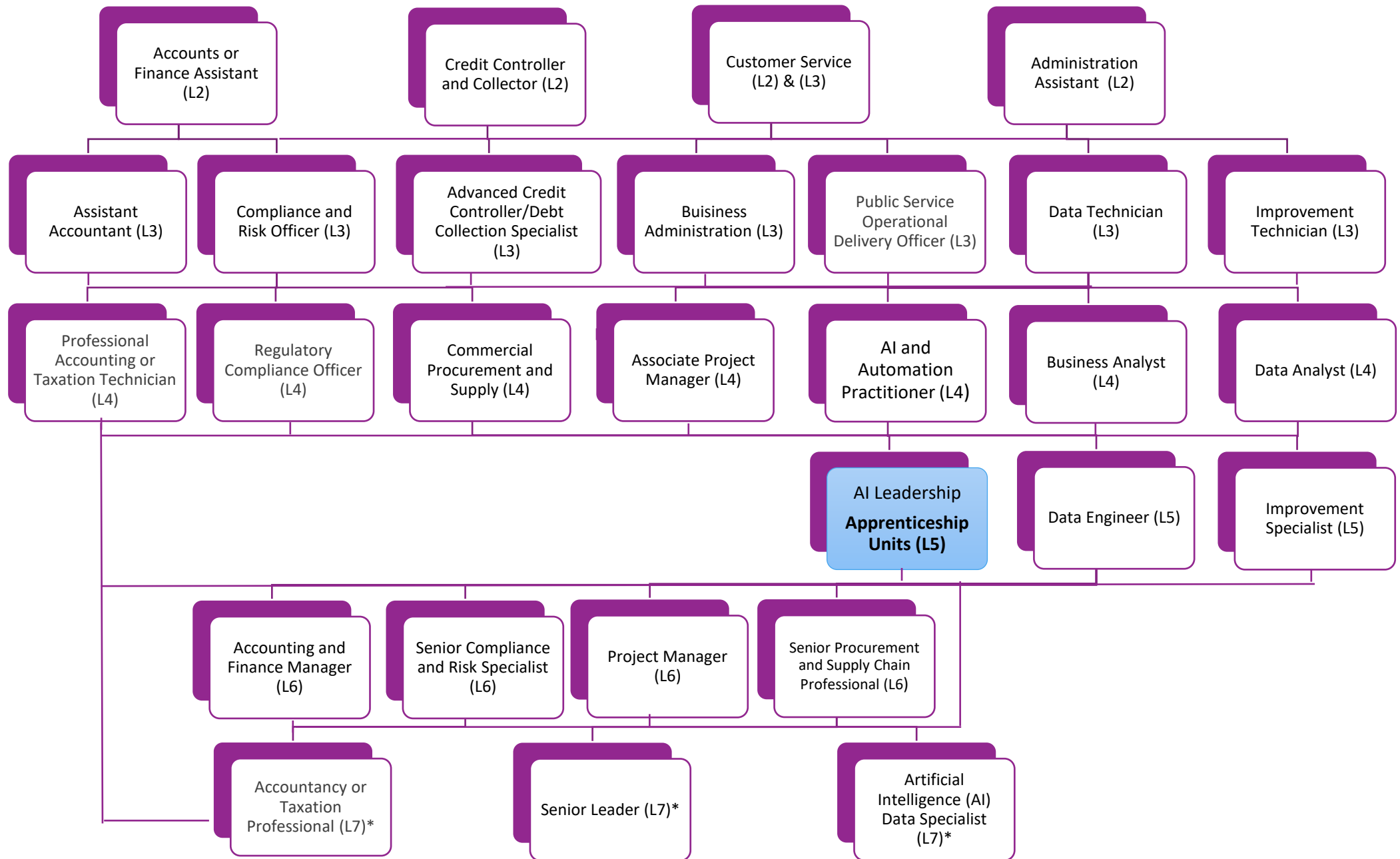
- **Entry (L2–3):** Start in finance or admin roles and build core skills
- **L4:** Develop technical accounting or procurement expertise
- **L5 - 6:** Move into management, business partnering or specialism
- **L7:** Progress into senior leadership or professional roles (subject to policy/funding availability).

Career Stage	Typical Roles+	Example Relevant Apprenticeships
Entry and Early Careers (Level 2/3)	Finance Assistant/Transactions Assistant Accounts Assistant Credit Controller Finance Administration roles	Accounts or Finance Assistant (L2) Customer Service Practitioner / Specialist (L2 / 3) Business Administrator (L2 / L3) Credit Controller and Collector (L2) Assistant Accountant (L3) Compliance and Risk Officer (L3)
Technical and Developing Roles (Level 3/4)	Accounting Technician Finance Officer/ Transactions Officer Assistant Finance Business Partner Procurement / Category Officer Data / Finance Analyst Compliance / Risk Officer Senior Credit Controller	Professional Accounting Technician (L4) Commercial Procurement and Supply (L4) Data Analyst (L4) Regulatory Compliance Officer (L4) Advanced Credit Controller / Debt Collection Specialist (L3)
Professional and Specialist Roles (Level 5/6)	Finance Business Partner/ Senior Finance Business Partner Finance Manager Senior Procurement Officer Project / Programme roles linked to finance	Accounting and Finance Manager (L6) Project Manager (L6) Senior Compliance and Risk Specialist (L6) Management development (subject to availability)
Strategic and Leadership Roles (Level 6/7)	Head of Finance Accountant / Principal Accountant Deputy Finance Officer Director-level finance roles	Accountancy/Taxation Professional (L7)* Senior Leader (L7)* Leadership development (subject to availability)

1. Specific Accounting and Finance Apprenticeship Pathways



2. Broader Accounting and Finance Directorate Apprenticeship Pathways



Information correct at June 2026