Review of member continuing professional development records 2020 and 2021

General Features

28 January 2022

The Professional Standards team have recently completed the review of member continuing professional development records for 2020 and key points are set out here together with notification of the upcoming review of the 2021 calendar year records.

In 2021, the Professional Standards team contacted a sample of CIOT and ATT members requesting a copy of their continuing professional development (CPD) records as part of routine compliance checks. The CPD regulations are available on both the CIOT and ATT websites (www.tax.org.uk/cpd_regs_guidance and www.att.org.uk/cpd).

All members coming within the scope of the CPD regulations should be prepared to provide their records on a timely basis if requested.

What were the findings from the 2020 CPD review?

In general, members had a good understanding of CPD requirements and good records in support of what they had done to meet those requirements. Some tips for members identified from the review are set out below:

Familiarity with the CPD requirements:

Most members understood whether they were within scope of the regulations but the following categories of members who are within scope sometimes appeared to be unclear about this:

- Individuals who are authors or writing tax material for some other purposes, for example as a lecturer or trainer, are considered to be working in tax and therefore are within scope.
- ATT members studying for CIOT exams are within scope of the regulations (albeit they will generally will have met their requirements through their CTA studies).
- Those in non-tax roles using the designations were not always aware of the rule change in 2017 bringing them within scope and had not therefore maintained records during the year.

Nature of the member's role and clear record keeping:

The best records provided set out what the member's role was, the particular areas they considered they needed to focus on and the CPD planned and undertaken to meet this requirement. Not all records supplied showed these aspects clearly.

Using the CIOT and ATT CPD forms (whilst not mandatory) supports members in undertaking CPD and keeping suitable records. If members provide records in another format it is helpful to include the planning and assessment of outcomes as part of the record. The forms are available on the CIOT website www.tax.org.uk/cpd_forms and ATT website www.att.org.uk/cpd.

Activities which count as CPD:

Understandably, member CPD records focused on tax training and more structured sources of CPD such as webinars and e-learning. A number of members commented on the fact that they had not been able to undertake face to face learning because of COVID restrictions.

As a result, some records appeared 'light' on documenting CPD undertaken. Follow up work undertaken found that in these cases members had simply not recorded relevant activities such as non-tax CPD on areas such as anti-money laundering or 'soft' skills such as management training and IT learning. There was also a tendency to not include CPD relating to training more junior colleagues, researching the technical answers to client queries, and developing and presenting training material.

Members are encouraged to review their records and ensure they include all CPD activities.

2021 Annual Review

The CIOT and ATT will be contacting members in Spring 2022 to request records for the year to 31 December 2021. Those members who are selected should ensure they promptly provide complete records for the year and anyone in any doubt over the requirements should refer to the regulations and guidance or contact the Professional Standards team using standards@tax.org.uk or standards@att.org.uk.