



Chartered
Institute of
Taxation.

Sample CPD Records

Professional Standards



Professional Standards

Selection of a range of extracts from sample records relating to Professional Standards CPD learning:

Extracts using the CIOT CPD Form:

Planning – what do you need to do?	Action	Outcome	Time
CPD goals/learning/needs/training gaps	CPD undertaken – activities and date completed	Learning outcomes and reflection	Hours
<p>Know and maintain the required professional standards to conduct my business</p> <p>I need to consider if I am meeting PCRT and PRPG requirements as part of my annual return submission to ATT.</p>	<p>9/XX/2X – CIOT May annual update webinar – ‘Professional Standards/ CPD/PII changes and updates’</p> <p>Reviewed the updated PCRT related helpsheets and re-read Professional Rules & Practice Guidelines (PRPG). January 202X.</p>	<p>Useful refresher and update: Hence transferred my CPD record to this more comprehensive document including planning and reflection rather than just a list of tax technical CPD I undertook in the year. Will look at other issues raised too.</p> <p>This helped to remind and refresh my knowledge of PCRT fundamental principles and the standards for tax planning.</p>	<p>1.5 hrs</p> <p>2 hrs</p>
General Professional Standards updates.	Internal mandatory compliance training (anti-bribery, corporate criminal offences re tax evasion, GDPR, IT security etc). Online training throughout the year.	Annual training to ensure I am meeting my requirements in these areas.	4 hrs in total

Planning - what do you need to do?	Action	Outcome	Time
CPD goals/learning needs / training gaps	CPD undertaken – Activities and dates.	Learning outcomes and reflection	Hours
Update and reminder of the impact of the professional conduct standards (PCRT) as part of my tax work.	<p>Watched ATT webinars and PCRT video and read Help Sheets / guides followed by deeper research on these topics on various websites in 202X:</p> <ul style="list-style-type: none"> • Submission of tax information and Tax filings • Tax Advice • Dealing with errors • Dealing with errors – Members in business • Request for data by HMRC • Members' Personal Tax Affairs 	Understand better the standards for tax planning in order to ensure tax advice I give to my clients is appropriate, and reminders the principles for professional conduct in relation to taxation (PCRT), in particular in relation to dealing with errors for a current client.	4 hrs

Planning - what do you need to do?	Action	Outcome	Time
CPD goals/learning needs / training gaps	CPD undertaken – Activities and dates.	Learning outcomes and reflection	Hours
Keep up with developments in Risk and Compliance Matters, general (such as changes to Independence rules and AML requirements)	<p>Completed ICAEW Ethics Course – modules 1,2 & 3 (covering acting professionally, ethics, economic crime, audit independence and PCRT.)</p> <p>Completed employers internal training on risk matters generally, privacy and risk and reputation.</p> <p>Attended session presented by internal lawyers on terms of business, including when delivering technology.</p>	Having considered the impact of the content have updated some internal Risk Management policies and expanded on guidance on these areas.	15 hrs

Planning - what do you need to do?	Action	Outcome	Time
CPD goals/learning needs / training gaps	CPD undertaken – Activities and dates.	Learning outcomes and reflection	Hours
As generative AI become more relevant and as I am starting to use it in my practice, I need to become more familiar with any risks to standards posed by AI like confidentiality, impact of any bias, and incorrect results.	Joined CIOT/ATT webinar on AI and Ethics. Sept 202X.	<p>Learned about the key issues and risk in using AI in the business and need to discuss or be clear on use of AI with clients, being aware of AI 'hallucinations and the need for human review.</p> <p>Further activity – to watch the other AI webinars in the series.</p>	1.25 hrs

Planning - what do you need to do?	Action	Outcome	Time
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Identify if there are standards issues relating to use of AI tools by staff or clients.	Course overview – To gain a consistent introduction to the good practices, individual responsibilities and standards expected for the use of AI tools by all staff members. This includes the use of existing tools (for example, AVA) as well as incoming tools (like Copilot). 5 June 202X	More grounding of the basis and some issues surrounding the use AI in order to meet professional standards guidance and requirements in this area.	2 hrs

Planning - what do you need to do?	Action	Outcome	Time
CPD goals/learning needs / training gaps	CPD undertaken – Activities and dates.	Learning outcomes and reflection	Hours
Ongoing awareness training of maintaining personal independence with respect to audit clients	In house webinar and Q&A session on Personal Independence (Client facing and indirect client facing) – Training Nov 202X.	Personal Independence training for client facing and indirect client facing colleagues as updated in 2024. This course provided information on navigating independence and impartiality issues.	1.5 hrs
Understanding of the changes to IESBA Codes relating to technology, the new IESBA tax planning standards and the new IESBA standard coming into play for group audits and listed entities.	Attended global training on topics – Nov 202X Undertook a detailed review of changes coming into effect. Nov & Dec 202X	Was able to understand the changes and prepare internal communications and advise on changes to internal policy for the firm	18 hrs

Planning - what do you need to do?	Action	Outcome	Time
CPD goals/learning needs / training gaps	CPD undertaken – Activities and dates.	Learning outcomes and reflection	Hours
I need to ensure I act in line with the Insolvency Code of Ethics. It is important that I keep myself up to date on developments and risks that I need to consider.	Completed 'Ethics and Business Standards' webinar. December 202X.	I am aware of the latest ethical standards and best practice. Ethics are very important for an Insolvency Practitioner, who needs to consider the code of ethics before accepting each Insolvency appointment.	1.5 hrs

Extracts using alternative recording format:

Date	Title / CPD	Activity type	Reflection / Learning Outcome	Hours
19/06/202X	Professionalism in Compliance - Professional Standards webinar	General CPD – Procedural	<p>Helpful in understanding how to address:</p> <ul style="list-style-type: none"> complaints clients who are not making payment of work client disengagement procedures 	1.5 hrs
21/12/202X	<p>CPD Aims:</p> <ul style="list-style-type: none"> Maintain appropriate conduct and ethical standards in the workplace. Develop understanding of how to have a diverse, equal and inclusive environment at work. <p>I completed annual training delivered by my employer. This involved conduct and ethics training plus a presentation on Diversity, Equality and Inclusion.</p>	General CPD – Procedural	<p>The conduct and ethics training were a helpful refresher of the fundamental principles of PCRT, particular in relation to dealing with objectivity and conflicts of interest.</p> <p>I learned about the benefits of a diverse workforce and how this can be fostered. We also learned about biases and unconscious biases.</p>	2.5hrs



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