



Chartered  
Institute of  
Taxation.

The background of the slide features a large, stylized tree with a grey trunk and branches. Scattered around the tree are several small, 3D-style square blocks in various colors (yellow, green, blue, red, purple). Each block has a white silhouette of a person on it. The entire scene is set against a blue gradient background.

# Independent Chair: Joint Audit and Risk Committee

Role Information Pack  
August 2025

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# Welcome

Thank you for showing interest in the Independent Chair: Joint Audit and Risk Committee role. As two educational charities and the leading professional bodies in the UK for tax advisers and tax technicians who address all aspects of taxation, if successful, you will be volunteering for a dedicated team of volunteers and staff. Our primary goal is to create a more efficient and simplified tax system for everyone. As shown in our annual reports (ATT: Annual Reports CIOT: Annual Reports), we pursue this objective through various activities.

The Joint Audit and Risk Committee is a joint committee established by the Association of Taxation Technicians (ATT) and the Chartered Institute of Taxation (CIOT), reporting to each of their respective Councils, which are governed by charity trustees. We are the lead officers supporting the committee. This pack provides more information about the committee and the role and we hope to recommend our new Independent Chair for appointment by both Councils (the Board of Trustees) in December 2025.

We hope you will consider applying for this volunteer role and become part of our friendly and committed team.

Jane Ashton

ATT CEO



Helen Whiteman

Chief Executive, CIOT



## Message from the current Chair

After six years serving as Chair of the Joint Audit and Risk Committee for ATT and CIOT, I feel incredibly privileged to have been in the position, and have thoroughly enjoyed working with such dedicated, intelligent, passionate colleagues.

The Audit and Risk Committee plays a vital role in stewarding both organisation's integrity and accountability. Over the years, we've worked to build a culture where risk is not something to be filed away in a drawer, but to be actively engaged with in a dynamic manner. One of the most consistent pieces of feedback we've received is that our risk registers are not static documents, but are living, breathing tools that genuinely inform decision-making across both organisations.

Equally heartening is how often people say they enjoy attending our meetings. That might sound unexpected for an Audit and Risk Committee but it really provides an insight into the culture of the committee; one of rigour, challenge, curiosity and collaboration. There is a genuine sense that every meeting we have is contributing to excellent governance; and that is highly rewarding.

I would encourage anyone considering applying to do so; I have the utmost confidence that the experience will be a meaningful one – both professionally and personally.

Laura Kaye Tomlinson

Independent Chair, Joint Audit and Risk Committee



# About the CIOT and ATT

The Association of Taxation Technicians (ATT) and the Chartered Institute of Taxation (CIOT) are leading educational charities and professional bodies. We are committed to ensuring that our students, members, volunteers and staff feel welcomed, valued and supported, recognising that fostering an inclusive and supportive environment is essential to delivering our charitable objects and delivering wider public benefit.

The committee supports the charity in maintaining robust systems of financial control, risk management and assurance. It helps ensure that risks are identified, assessed and managed effectively across the organisation. The committee meets quarterly and reports annually to both Councils (Board of Trustees) on its work and findings.

We employ approximately 100 staff, most of whom work remotely, with occasional attendance at our modern and accessible Westminster offices. In addition, we have c. 750 volunteers. We are committed to equality, diversity and inclusion (EDI) and seek to reflect this in the composition of our committees, including the Joint Audit and Risk Committee, as well as in the wider community of people who work and volunteer with us. We welcome applications from people from all backgrounds, experience and identities. We believe that boards and committees composed of people with a range of experiences and perspectives are better placed to provide constructive challenge, encourage debate and make well-rounded decisions. With your support, the charities can continue to build on our progress towards becoming even more inclusive, accessible, diverse and equitable organisations.

## About the Joint Audit and Risk Committee

Acting under the delegated authority of ATT and CIOT Councils, the Joint Audit and Risk Committee plays a critical role in supporting both Councils to fulfil their responsibilities for oversight of financial reporting, risk management, internal control and assurance. The Joint Audit and Risk Committee works closely with the Chief Executives of both organisations, the Chief Finance Officer and external auditors to ensure the charity maintains high standards of governance and accountability.

The Joint Audit and Risk Committee has between six and ten members and is made up of the following:

- an Independent Chair
- a CIOT Council member
- a CIOT member
- an ATT Council member
- an ATT member, and
- an Independent member.

The Chief Executives of ATT and CIOT serve as the lead officers for both charities, with the Chief Finance Officer attending all meetings. All committee appointments require formal approval from both Councils.



# Role of the Independent Chair

The Chair is responsible for ensuring that the Joint Audit and Risk Committee fulfils its purpose and responsibilities effectively. This includes providing reports and advice to both Councils, with attendance at relevant parts of Council meetings as required.

The role of the Chair includes, but is not limited to, the following:

- a. to provide leadership
- b. to ensure that the committee's business is conducted in an orderly fashion and ensure all members obtain a fair hearing
- c. to ensure that the work of the committee is consistent with its agreed remit and terms of reference and that issues of interest to other committees or the wider organisation are appropriately referred
- d. to ensure the committee does not take decisions outside its authorised powers
- e. to ensure any decisions taken by the committee are clear and unambiguous
- f. to consult with other committee members and provide advice and support
- g. to ensure (so far as possible) that decisions represent the collective view of the committee or (where consensus cannot be reached) a majority view
- h. to determine, in consultation with the Executive of the committee, the content of meeting agendas, the order in which items are taken and the amount of time to be devoted to each
- i. to monitor the implementation of agreements and action points from previous meetings
- j. to undertake ad hoc work as the chair of the committee (e.g. through the provision of advice or attendance at other relevant meetings or events)
- k. to support, on completion of the term of office, the incoming chair through the provision of advice and de-briefing, and
- l. to direct any person to be excluded from a meeting for any item of business, for example, on grounds of confidentiality or a conflict of interest.

## Key responsibilities

- Chair meetings of the Joint Audit and Risk Committee, at least four times per year.
- Provide strategic leadership on audit, risk and assurance matters, ensuring they are considered in a structured and proportionate way.
- Lead the committee in reviewing:
  - Financial statements and statutory accounts.
  - The external audit process, including appointment, performance and independence of auditors.
  - Internal controls and risk management systems.
  - The charity's risk register and risk appetite.
  - Whistleblowing and fraud prevention arrangements.
- Ensure robust scrutiny of financial reporting and compliance with relevant legal and regulatory frameworks (including Charity Commission and Companies House).
- Report to the Board of Trustees on the committee's work and key recommendations.
- Provide support and constructive challenge to the executive team on financial and risk issues.

# Person specification

## **The Independent Chair of the Joint Audit and Risk Committee must be able to demonstrate:**

- an understanding of organisational governance and risk, including how cultural, compliance and internal control factors contribute to effective oversight (preferably at a strategic level)
- a commitment to both charities' visions and values
- a commitment to robust risk management, effective internal control and high standards of financial oversight and accountability
- experience of sitting on a formal or informal committee, or strategic group
- integrity, strategic vision, good independent judgement and willingness to speak their mind
- the ability to engage with all levels of volunteers and staff
- understanding of the voluntary sector, the importance of good governance and current challenges around audit and risk related matters
- enthusiasm for driving change and sustaining strategic momentum
- the ability to act impartially and apolitically, and
- the ability to constructively challenge and question at a strategic level.

Appropriate training and support will be provided to enable the right individual to succeed as chair.

## **Essential criteria**

- Senior experience in finance, audit, risk management or governance (e.g. as a finance director, internal/external auditor, or NED).
- Strong understanding of charity financial reporting and risk oversight.
- Experience of chairing meetings or providing leadership in a committee setting.
- Commitment to the values and mission of the charity.

## **Desirable criteria**

- Professional qualification in finance or audit (e.g. ACA, ACCA, CIMA).
- Understanding of the regulatory environment for charities in England and Wales.
- Previous non-executive or trustee experience in the not-for-profit sector.
- Time Commitment
- Approximately 1–2 days per quarter, including meeting preparation, attendance and follow-up.
- Occasional additional input may be required (e.g. for recruitment, audits, or risk reviews).

# Time commitment

We expect the time commitment for the Independent Chair role to be approximately six to eight days a year. This will include chairing quarterly Joint Audit and Risk Committee meetings (usually two to three hours per meeting), with the remainder for preparation, background reading and other meetings or calls with relevant staff and colleagues. Currently, most meetings are conducted remotely and we expect this to continue, with in-person meetings taking place typically once per year.

The Independent Chair is expected to serve a term of up to three years; however, this can be extended. This is a voluntary position and does not constitute employment. It is unpaid and carries no entitlement to salary, benefits or other remuneration. In line with our volunteer expenses policy, reasonable expenses can be claimed for attendance at committee meetings and other meetings necessary to fulfil the chair's duties.

The committee currently reports to both Councils annually.

# Why volunteer with us?

As two charities, serving the tax education needs of the public, including the disadvantaged, is at the forefront of our minds. With support from our dedicated staff and more than 750 volunteers, we engage with the government on tax policy. Our volunteers are composed mainly of tax specialists, who add valuable insights and expertise that enhance our efforts. In return, volunteers have the opportunity to network with fellow professionals as they assess and discuss changes in tax policy and organise and facilitate professional events.

Our work is of great significance in the tax arena. We are frequently cited across a range of media and provide evidence and detailed submissions to government ministers, parliamentary select committees, public bill committees and equivalent committees in the devolved administrations. In addition to this, around five million members of the public visit our Low Incomes Tax Reform Group's website ([www.litr.org.uk](http://www.litr.org.uk)) annually to gain the understanding they need to navigate the complexity of how tax affects them personally.

We invite you to contribute your time, expertise and insight to make a meaningful impact on our work.

The benefits of volunteering include:

- Opportunities to gain new experiences, build professional connections and develop insights into charitable governance and practice.
- Enhancing your CV by contributing to the strategic leadership and governance of a charitable organisation.
- Provision of a reference in recognition of your voluntary service.
- Collaborating with experienced professional staff.
- Access to relevant training and development, where required, to support you in your voluntary role, and
- Invitations to attend volunteer events hosted by the charities.

Most importantly, you will help strengthen how we identify, manage and assure strategic risk through your insight, oversight and influence.

To find out more about us and our work, please visit [www.tax.org.uk](http://www.tax.org.uk) and [www.att.org.uk](http://www.att.org.uk).

For more information on our volunteering benefits, please visit [www.att.org.uk/volunteering](http://www.att.org.uk/volunteering) and [www.tax.org.uk/networking](http://www.tax.org.uk/networking).





# How to apply

To apply for this voluntary role, please submit the following by email:

1. A copy of your CV, detailing your educational and professional qualifications, employment history and any voluntary positions held.
2. A personal statement, of no more than 1,500 words, demonstrating how you meet the requirements detailed in this role description, outlining your suitability, including relevant skills, life experience and expertise.
3. The Equality Monitoring Form (optional). The Equality Monitoring Form is used solely to assess the fairness and effectiveness of our selection processes. It is entirely confidential, kept separate from your application and does not form part of the selection process.

If you would like to discuss the role in more detail or require additional information, please contact Rosalind Baxter at [rbaxter@ciot.org.uk](mailto:rbaxter@ciot.org.uk).

Please email your CV and personal statement, along with the optional Equality Monitoring Form, to Vicky Nicholas at [vnicholas@att.org.uk](mailto:vnicholas@att.org.uk) by midnight on 10 October 2025. Shortlisted applicants will be invited to attend a panel interview to be held on 3, 4, 11 and 12 November 2025.

Thank you for your interest. We wish you every success with your application.

