

May 2, 2023

American Institute of Certified Public Accountants
Professional Ethics Division
220 Leigh Farm Road
Durham, North Carolina 27707-8110

By e-mail: ethics-exposedraft@aicpa.org

Re: Invitation to Comment— Exposure Draft: Proposed Revised Interpretation Uniform CPA Examination and Continuing Professional Education

The New York State Society of Certified Public Accountants (NYSSCPA), representing more than 20,000 CPAs in public practice, industry, government and education, welcomes the opportunity to comment on the above-captioned invitation to comment (ITC).

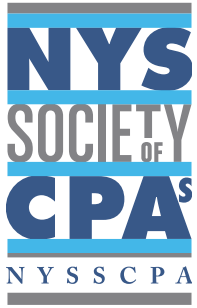
The NYSSCPA's Professional Ethics Committee deliberated the exposure draft and prepared the attached comments. If you would like additional discussion with us, please contact Victoria Pitkin, Professional Ethics Committee Chair, at vpitkincpa@gmail.com or Keith Lazarus, NYSSCPA Staff, at 212-719-8378.

Sincerely,

A handwritten signature in black ink that reads "Lynne M. Fuentes CPA". The signature is written in a cursive style. Behind the signature, the letters "NYSSCPA" are faintly visible in a light blue color.

Lynne M. Fuentes
President

Attachment



**NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS**

COMMENTS ON

**EXPOSURE DRAFT: PROPOSED REVISED INTERPRETATION UNIFORM CPA
EXAMINATION AND CONTINUING PROFESSIONAL EDUCATION**

May 2, 2023

Principal Drafter

Victoria L. Pitkin

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Keith N. Lazarus

**New York State Society of Certified Public Accountants
Comments on**

Exposure Draft: Proposed Revised Interpretation Uniform CPA Examination and Continuing Professional Education

The New York State Society of Certified Public Accountants (the “Society”) appreciates the opportunity to provide comments on the AICPA's Professional Ethics Executive Committee (“PEEC”) exposure draft, Proposed Revised Interpretation - *Uniform CPA Examination and Continuing Professional Education (ET sec. 1.400.020, 2.400.020, and 3.400.020)*.

The profession of public accounting fundamentally relies on the integrity of its members. In light of recent events where individuals of several firms cheated on continuing professional education (“CPE”) examinations, the Society wholeheartedly supports the PEEC’s proposal to specifically identify cheating on CPE examinations through the solicitation or disclosure of CPE examination questions or answers as an act discreditable to the profession. The Society is saddened by the fact the profession must take this extreme step but appreciates the necessity.

We are concerned that PEEC has limited the interpretation to the Uniform CPA Exam and continuing professional education. We believe that there are other examinations often taken by CPAs that PEEC should also consider for inclusion in this interpretation. For example, the examinations for the various credentials offered by the AICPA and other organizations (e.g., the Association of Certified Fraud Examiners) should also be considered for inclusion in this standard. We, therefore, recommend the interpretation be expanded to include any examination to obtain or maintain a member’s professional credentials including those credentials not issued by the AICPA. Very simply, the Society believes that a member who cheats on an examination to either (a) obtain a professional credential or (b) maintain their standing under the requirements of that credential lacks integrity and has, therefore, committed an act discreditable to the profession.

The Society concurs with PEEC that the interpretation should be implemented immediately upon publication in the *Journal of Accountancy* (“JOA”). Timely implementation of changes to the AICPA Code of Professional Conduct (“Code”) is critical to the growth and credibility of our profession. Members of the Society’s Professional Ethics Committee recently voiced concern that readership of the *JOA* has changed and possibly declined since the publication transitioned from a traditional magazine format to a solely online format. To quote a phrase, “Out of sight. Out of mind.” We believe that PEEC should re-examine how notification of changes to the Code are communicated to the membership. We appreciate that repetitive mass mailings (by traditional or electronic means) may annoy the recipient. However, for ethics revisions that have short implementation dates (i.e., 30 days after publication or immediately upon publication), an email notification to bolster the publication in the *JOA* would not be amiss.

As always, the Society appreciates PEEC’s consideration of our comments.