

March 27, 2023

National Association of State Boards of Accountancy
150 Fourth Avenue N.
Suite 700
Nashville, TN 37219

By e-mail: comments@nasba.org

Re: Invitation to Comment— Exposure Draft: *Proposed Statements on Standards for Continuing Professional Education (CPE) Programs. Proposed NASBA Fields of Study Document*

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).

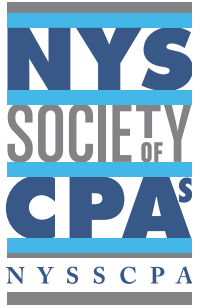
The Foundation for Accounting Education (FAE) Trustees deliberated the proposed regulations and prepared the attached comments. If you would like additional discussion with us, please contact Patricia Johnson, President of the FAE Trustees, at patjcpa@gmail.com, or Calvin Harris, NYSSCPA Chief Executive Officer, at 212-719-8301 or Patrick Payano, NYSSCPA Chief Financial Officer, at (212) 719-8318.

Sincerely,

A handwritten signature in black ink that reads "Lynne M. Fuentes CPA". The signature is written over a faint, light blue watermark of the NYSSCPA logo.

Lynne M. Fuentes
President

Attachment



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

COMMENTS ON

**EXPOSURE DRAFT: PROPOSED STATEMENTS ON STANDARDS FOR
CONTINUING PROFESSIONAL EDUCATION (CPE) PROGRAMS. PROPOSED
NASBA FIELDS OF STUDY DOCUMENT**

March 27, 2023

Principal Drafter

Patricia A. Johnson

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

Exposure Draft: *Proposed Statements on Standards for Continuing Professional Education (CPE) Programs. Proposed NASBA Fields of Study Document*

The New York State Society of Certified Public Accountants (NYSSCPA) appreciates the opportunity to provide comments on the Proposed Statement on Standards for Continuing Professional Education (CPE) Programs and the Proposed NASBA Fields of Study Document (Exposure Draft), jointly issued by the AICPA and NASBA on December 14, 2022.

General Comments

Overall, we agree with the revisions to and clarifications of several existing definitions and standards, including standards for Program Development and Program Measurement. We also agree with the updates included in the Fields of Study document that were made based on currency and relevancy. We believe that these revisions improve the clarity of existing standards.

Our specific comments and suggestions on the proposed changes to existing standards and the Field of Study Document as outlined in the Exposure Draft are presented below.

Specific Comments

Exposure Draft Proposed Effective Date.

Comment: We request that the effective date of the proposed changes be no earlier than one year from the date of the AICPA and NASBA Boards of Directors' final approval.

Article III – Standards for CPE Program Sponsors

Proposed Paragraph S5-01. Qualifications of content reviewers.

Comment: We believe that the proposed revisions in this paragraph require additional clarification. We request that you expand the listing of authoritative bodies. We suggest that you consider adding the term and definition of “authoritative body” to the Article I – Definitions. We also suggest that the term and definition of a “recognized leader” be added to the Article I – Definitions. Lastly, we request that examples be provided of situations where the instructor/presenter is the only subject matter expert within the sponsoring organization.

Proposed Standard No. 7 revision.

Comment: We appreciate the change in the language to how the participant “interacts with other participants and the instructor” from how the participant “consumes the learning.” We suggest that a definition of “web enabled two-way video participation” be included in the Article I – Definitions, along with specific examples of what is considered engagement for group live programs.

Proposed Paragraph S7-01 Required elements of engagement.

Comment: We are requesting that you consider providing examples and additional clarification for how the required elements of engagement could be documented in a group live in-person program.

Proposed Paragraph S16-05 Web enabled two-way video participation of group live programs.

Comment: We appreciate your efforts to ensure that CPE is being awarded only when it has been earned. We believe the proposed participant-to-attendance monitor ratio is restrictive and may result in potential attendees being turned away because of lack of staffing to meet the monitoring requirement. We ask that you reconsider requiring a strict ratio and allow more flexibility in the monitoring requirement. We request clarification of what is required by enabling two-way video participation of group live programs to ensure that the intent of the requirement is being followed. For example, is it required that cameras are turned on?

Proposed Paragraph S23-02. Certificate issuance for simultaneous delivery of a group live and group Internet based program.

Comment: We appreciate your efforts to clarify the issuance of CPE certificates for simultaneous delivery of a group live and group Internet based programs. We believe the proposed paragraph requires additional clarification. Is the CPE program sponsor required to inform the participants whether they will be receiving the CPE certificate under the instructional delivery method they attended or under the method attended by the majority of the participants?

Fields of Study That Qualify for Continuing Professional Education

Accounting – Technical

Comment: We suggest that you correct the proposed field of study, “Reviews and Compilations (Statement on Standards for Accounting and Review Services (SSARs))” to “Compilations, Reviews, and Preparation of Financial Statements (Statement on Standards for Accounting and Review Services (SSARs)) to properly

reflect the name of the authoritative set of standards.