

Spiirall Comments for NASBA Proposed Changes From Existing Standards

Article I – Definitions

Group Internet based program. Individual participation in synchronous group learning with real time interaction of an instructor or subject matter expert and built-in processes for attendance and interactivity. See Standard No. 8 for examples of group Internet based programs.

Group live program.– Synchronous learning ~~in a group in an~~ environment with real time interaction of participants with each other and with an instructor or subject matter expert that provides the required elements of attendance monitoring and engagement. See Standard No. 7 for examples of group live programs.

Spiirall Comment Article I - Definitions

This comment is specific to the definitions of Group Internet based and Group Live programs.

We understand the effort being made to add clarification to these delivery formats. However, it might be time to consider changing the terminology itself, rather than continuing to tweak definitions.

We believe that if the Group Internet Based terminology remains, it will continue to be a source of confusion. As we understand it, the newly proposed definitions will necessarily reclassify many virtual programs that were historically considered Group Internet Based as Group Live. These newly classified Group Live sessions will be conducted in the virtual environment, which invokes questions that only those well versed in the NASBA standards can explain.

We believe that CPAs who depend on NASBA approved CPE programs, will be perpetually confused by these distinctions. The challenges they might encounter when time to renew their license if their state has specific requirements about credit limitations for particular delivery formats may be even more pronounced.

S5-01

S5-01. Qualifications of content reviewers. Individuals or teams qualified in the subject matter must review programs. The intent of the review is to serve as a quality control procedure to ensure the course content is accurate and current as well as appropriate for CPE. When it is in rare circumstances, it may be impractical to review certain programs in advance, such as lectures given only once such as a matter that must be communicated to participants quickly due to the effective date of the matter (for example, an emerging issue, change in accounting/auditing pronouncement or tax code) or the instructor/presenter is the only subject matter expert within the sponsor organization or the instructor/presenter is a recognized leader within an authoritative body such as the Securities and Exchange Commission or the Public Company Accounting Oversight Board. In those rare circumstances, greater reliance should be placed on the recognized professional competence of the instructor or presenter and the basis for the lack of content review must be documented.

Spiirall Comment S5-01

We believe that the phrase “emerging issue” is vague. Our prior experience issuing CPE leads us to believe that this lends itself to last minute planning, development, and ultimately lower quality programs. We had previously been under the impression that CPE was not intended to be reactive, but about proactive program development. When asked to certify hastily developed programs, we’ve often responded “If your team’s training need is urgent, train them. But CPE is intended to be thoughtfully planned and executed.” Organizational leaders will be tempted to exploit this language and request L&D professionals to certify lower quality programs for credit.

We completely understand the grace being given to address changes in standards, pronouncements and tax codes.

Standard No. 7

Standard No. 7. Group live programs must employ instructional strategies that clearly define learning objectives, guide the participant through a program of learning, and include elements of engagement within the program.

Whether a program is classified as group live or group Internet based is determined by how the participant ~~consumes the learning (in a group setting or on an individual basis)~~interacts with other participants and the instructor and not by the technology used in program delivery.- Group live examples include but are not limited to:

- physical classroom setting with a real time instructor;or
- web enabled two-way video participation;
- participation in a group setting and calling in to a teleconference;and-or
- participation in a group setting and watching a live broadcast or rebroadcast of a program with a real time subject matter expert facilitator.

Spiirall Comment Standard No. 7

We would like more clarity on if whether a program is considered Group Internet Based or Group Live is based on the **ability to interact** with other participants and the instructor, **or** whether they in fact **do interact** with other participants and the instructor. The bullet stating “web enabled two-way video participation” can be interpreted as participants have the ability to interact but doesn’t necessitate that they do interact.

Standard 16

At their discretion, CPE program sponsors may round down CPE credits awarded for a CPE program to the nearest one-fifth, one-half, or whole credit increment as appropriate for the instructional delivery method. The increment chosen by the CPE program sponsor must be applied to all CPE program sessions (learning activities) within the same CPE program. Any resulting certificate(s) issued for the CPE program must also be awarded in the chosen increment. The CPA claiming the CPE credits should refer to the respective state board requirements regarding acceptability of one-fifth and one-half CPE credits.

Spiirall Comment Standard 16

We would suggest a wording change here or clarifying statement. “At their discretion, CPE program sponsors may round down...” might give the impression that there are circumstances when they can round up.

S16-03

Additional Credit	Additional Monitoring Mechanisms
0.2	0
0.4	1
0.5	2
0.6	2
0.8	3
Next full credit	3

Prior to the commencement of the Internet based program, the CPE program sponsor must communicate how the participants can earn full credit. For example, if polling questions are used for the attendance monitoring mechanism, then the participant must be informed of the number of polling questions posted per CPE credit and how many must be answered or if the questions must be answered correctly in order to earn full CPE credit for the program. For example: “Four polling questions will be posted per 50-minutes of content. You must respond to three out of the four polling questions in order to earn full CPE credit for the 50 minutes of content.”

Spirall Comment S-16-03

Given the changes in Group Internet Based and Group Live programs, this might be better stated as “Prior to the commencement of the Group Internet Based program”. As we understand it, the additional monitoring mechanisms would not apply to Group Live programs being held in the virtual environment should the newly proposed definitions be accepted.

S16-05

S16-05 Web enabled two-way video participation of group live programs. In situations where individual participants log into a group live program and are required to enable two-way video to participate in a virtual face-to-face setting, elements of engagement are required in compliance with S7-01 in order to award CPE credits to the participants. Participation in the two-way video conference must be monitored and documented by the instructor or attendance monitor in order to authenticate attendance for program duration. The participant-to-attendance monitor ratio must not exceed 25:1.

Spirall Comment S16-05

We have general concerns about the practicality of this standard. If it’s a Group Live program in the virtual environment, then the elements of engagement requirement is reduced from 3 to 1 per 50 minutes. Yet, the burden is increased for administrators and L&D personnel to monitor the participants.

An outsourced L&D solution like Spiirall regularly holds sessions with over 100 participants with web enabled two-way video participation. How would we practically account for them without the easily documentable elements of engagement (e.g. polling)? How can you divide up the audience and stay within the 25:1 ratio? In Zoom, for example, the order in which participants appear on my screen is not the same order they might appear for another attendance monitor that I'm collaborating with. How can you authenticate attendance if someone turns off their video, and the requirement is only 1 element of engagement and "web-enabled two-way video participation"?