

March 29, 2023

NASBA and AICPA
comments@nasba.org

Dear NASBA and AICPA,

Much like everything else in today's world, the learning industry is experiencing enormous amounts of change. We appreciate your continual efforts to review and update CPE standards to reflect the current environment as well as meet the educational needs of CPAs.

On behalf of the Minnesota Society of CPAs (MNCPA), I submit the following comments on the proposed changes to the Statements on Standards of Continuing Professional Education (CPE) Programs issued on December 14, 2022.

S5-01. Qualifications of content reviewers.

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.

We recommend striking “as well as appropriate for CPE.” A content reviewer is not necessarily versed in CPE requirements, thus cannot assure the content is appropriate for CPE. The content reviewer should evaluate whether the content is technically accurate. However, the CPE sponsor should evaluate whether the content is appropriate for CPE.

In rare circumstances, it may be impractical to review certain programs in advance, 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.

Especially in the current environment, emerging issues along with law and regulation changes are not rare. And in most cases, these content types are the most important to CPAs. It is essential for CPE sponsors to be able to turn programs quickly so CPAs can have the most up-to-date information available at the time of the program. These quick turns are typically short programs, such as webinars or conference sessions.

We recommend keeping the exception in place for short programs, i.e., programs or sessions qualifying for two (2) CPE credits or less, and not requiring a formal content review. Content reviews for these types of programs are not only impractical, but also detrimental to the timely delivery of important content for CPAs.

If NASBA and AICPA stand firm on requiring content reviews for all CPE programs regardless of length or content, we recommend making the following modifications for short programs:

- Require content reviews for accounting/audit/tax short programs only. Other content areas, such as personal development and business management, can be more subjective in nature and pose minimal risk to CPAs.
- Don't require a separate content review when a short program is an excerpt of a longer program with a current content review on file. For example, if a one-hour tax update webinar is an excerpt of a full-day tax update seminar with a current content review on file, allow the content review for the full-day seminar to also meet the content review requirement for the one-hour webinar.

Thank you for your consideration. If you have any questions or need further clarification regarding the above comments, please let me know.

Kind Regards,



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