Ms. Jessica Luttrull
NASBA, Associate Director-National Registry

March 31, 2023

Dear Ms. Luttrull:

Exposure Draft, The Statement on Standards for Continuing Professional Education Programs

We appreciate the opportunity to comment on the Exposure Draft (ED) issued jointly by NASBA and the AICPA.

Our overarching comments and questions are set out below and organized by section and paragraph of the ED. We focused primarily on proposed revisions.

Article I - Definitions

1. Revisions to the definitions of **Group-internet based program** and **Group live-based program:** We do not have specific feedback or comments on proposed revision to definitions. See comments on Standard 7 and S16-05 in case those have bearing on revised definitions.

2. Revisions to the definitions of **Self-study program** and **Synchronous**: We are supportive of the proposed clarifying edits.

Article II – General Guidelines for CPAs

N/A – There are no proposed changes to this section of the exposure draft, and we do not have comments on the extant section.

Article III – Standards for CPE Program Sponsors
The following table outlines our comments by paragraph reference in the exposure draft. We have focused primarily on proposed revisions; however, we also have comments on the Blended Learning Requirements outlined at Standard 11:

ED Paragraph	Comments:
S5-01	We are supportive of the proposed clarifying edits.
S5-02	We are supportive of the proposed clarifying edits.

ED Paragraph	Comments:
Standard 7	We are supportive of the proposed clarifying edits.
Standard 8	We do not have specific feedback on Standard 8. See related comments on Standard S16-05.
S9-03	We are supportive of the proposed revision.
Standard 11 (Blended Learning)	While revisions to Standard 11 (Blended Learning) are not being exposed in this version of updates to the standards, we recommend that NASBA revisit these requirements to make them more practical and consistently oriented to achievement of learning outcomes. We provided similar feedback in 2019. Specifically, recommend moving away from distinguishing blended learning programs that are either primarily synchronous or asynchronous and a different set of requirements that comes with each. This can be achieved by removing requirement S11-02 and modifying the wording for the requirement at S11-03 to be a requirement of all blended learning programs, regardless of whether the primary component is synchronous or asynchronous. To promote further flexibility in the design of blended learning programs, the requirements related to the qualified assessment could be expanded to give sponsors the option to offer assessments of the individual program components intermittently, during the program, or a comprehensive assessment of all program elements at the conclusion of the entire program. In addition to making Blended Learning a modality that would be more practical to implement, we believe proposed changes are also consistent with global CPD standards (e.g., IES 7 and 8) that place emphasis on accepting CPD for all forms of learning and development that contribute to development and maintenance of professional competence and keeping CPE regimes focused on the achievement of learning outcomes. Specifically, restrictions on learning and development activities that contribute to CPAs' maintaining and improving their competence should be limited as much as possible. Therefore, CPE credit should not be limited for pre-program, post-program and homework assignments to only 25% of the total credit made available for the blended program. To focus pre-program, post-program and homework assignments on quality activities, we suggest that the standard eliminate the distinction between synchronous and asynchronous programs in requirements S11-02 and S11-03 with respect to a required qualified assessment. Regardless of the primary component, a blended learning program should incorporate a qualified assessment in which participants demonstrate achievement of the learning objectives, including objectives related to the pre-work, post-work and homework (as applicable).

ED Paragraph	Comments:
Standard 16	We are supportive of the proposed revisions.
S16-03	We are supportive of the proposed revisions.
S16-05	We are generally supportive of proposed wording for S16-05 and believe this is helpful in clarifying requirements for using two-way web enabled video conferencing. We would recommend removing the prescriptive requirement that 'the participant-to-attendance monitor ratio cannot exceed 25:1'. There is not a similar prescriptive requirement for the other examples meeting the definition of a group-live program. For example, there is not a rule limiting the participant-to-attendance monitor ratio for group live instructor led events or lectures. As an alternative to a prescriptive rule for one example approach to delivering a group-live program, consider instead, a principles-based addition to S16-02 covering attendance monitoring for all types of group-live programs: 'When developing a process to monitor individual attendance at group programs, CPE program sponsors should consider what an appropriate participant-to-attendance monitor ratio is, to insure attendance monitors have a reasonable ability to monitor individuals' attendance.'
S20-01	We are supportive of the proposed revisions.
Standard 23	We are supportive of the proposed revisions.
S23-02	We are supportive of the proposed revisions.
S24-04	We are supportive of the proposed revisions.

Fields of Study

We are supportive of all proposed revisions to the Fields of Study.

Yours sincerely,

KPMG, LLP