



March 8, 2023

NASBA and AICPA
comments@nasba.org

Dear NASBA and AICPA,

Thank you for the opportunity to comment on the Proposed Statements on Standards for Continuing Professional Education (CPE) Programs, released on December 14, 2022.

The Colorado Society of CPAs (COCPA) CPE Board has reviewed the exposure draft and appreciates your commitment to updating the CPE rules to better accommodate today's continuing education environment. We support the majority of the recommended changes and offer the following comments.

General Recommendations

The CPE Board recommends that the term, “nano learning” be replaced with the more widely used term, “microlearning.”

The CPE Board also recommends that the standards address accessible education to ensure that courses are accessible to all learners, including those with physical, sensory, and other disabilities.

Article I – Definitions

Group Internet based program

The CPE Board recommends that the word “virtual” be added to the phrase, “group Internet based program,” so that it reads, “group Internet based virtual program” to improve clarity.

Article III – Standards for CPE Program Sponsors

S5-01 Qualifications of content reviewers

The CPE Board recommends leaving as is the following prior language: “When it is impractical to review certain programs in advance, such as lectures given only once, greater reliance should be placed on the recognized professional competence of the instructor or presenter ...”.

The proposed standard allows for placing greater reliance on the professional competence of a “recognized leader within an authoritative body” or sponsor organization with only one subject matter expert. This should be extended to professionally competent speakers at conferences.

Standard S13-01 states that “it is imperative that CPE program sponsors exercise great care in selecting qualified instructors for all group or blended learning programs. Qualified instructors are those who are capable, through training, education, or experience, of communicating effectively and providing an environment conducive to learning. They must be competent and current in the subject matter, skilled in the use of the appropriate instructional strategies and technology, prepared in advance, and must strive to engage participants.”

This standard – on its own – is enough to require that we choose competent instructors. It’s not always practical to review instructors’ conference content in advance in an environment where the standards are always changing and sponsors are trying to deliver the most recent information. More often than “rarely” changes in rules or information must be communicated quickly, making it difficult to review content in advance. Instead, reliance should be placed on the sponsor’s requirement to “exercise great care in selecting a qualified instructor.” Furthermore, this standard would be difficult to apply in a conference panel setting where the conversation around a particular topic is fluid.

If this standard is left as proposed, we recommend that a process be allowed by which conference speakers may attest that they are qualified in the subject matter through training, education, or experience, and that their content has been reviewed in prior programs in place of a content review in the instance of a conference or lecture only delivered once.

Thank you again for the opportunity to comment. Please feel free to contact us if you have questions or require clarification.

Cordially,



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Mark Soukup
COCPA CPE Board Chair