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Delivered via email to comments@nasba.org

National Registry of CPE Sponsors
150 Fourth Ave. N Ste. 700
Nashville TN., 37219

RE: CalCPA Comments on The National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) proposed revisions to the Statement on Standards for Continuing Professional Education (CPE) Programs (Standards) for public comment.

Dear NASBA and AICPA Executive Committee,

On behalf of the members of the California Society of CPAs (CalCPA) representing the Certified Public Accountant profession and related professionals working in public accounting firms and businesses throughout California, we are providing comments to the NASBA and AICPA's draft: Exposure Draft of the Proposed Revised Standards and Fields of Study Document.

Overall, we believe the proposed updates to the Exposure Draft of the Proposed Revised Standards and Fields of Study Document are reasonable and appropriate enhancements to the standards and we support them. Thoughtful updates like these are critical to providing a framework for and maintaining the development, measurement, and reporting of CPE programs presented by CPE sponsors.

Specific to the Exposure Draft's request for comment, the following section outlines CalCPA's comments. Where appropriate, we provide additional suggestions that we believe are important factors to consider.

Comments on the Exposure Draft Proposed Fields of Study Document Draft:

Non-technical learning activities contribute to the professional competence of a CPA in fields of study that indirectly relate to the CPA's field of business. These fields of study are those that do not meet the definition of technical fields of study and include, but are not limited to, the following:

- Behavioral Ethics • Personal Development • Business Management & Organization
- Personnel/Human Resources • Communications and Marketing • Production
- Computer Software & Applications

Within the general requirement of the "minimum of 20 hours completed during each year of the two-year license renewal period, including 12 hours in technical subject matter", we recommend that, within the remaining hours of non-technical CPE required, that 2 hours of CPE must include Diversity/Bias and 2 hours of CPE must include Mental Health.

If this is not possible, at a minimum, we recommend that these topics be included within Non-technical learning activities, under Personal Development.

Personal Development – Non-technical Subjects related to personal development include, but are not limited to, the following:

- Career Planning • Leadership • Time Management

We recommend adding • Diversity/Bias • Mental Health

Unconscious biases can perpetuate unfair disparities and treatment in our financial systems, which will over time erode public trust. Since the protection of the public interest is a cornerstone of the CPA profession, bias training can ensure that CPAs are better equipped to recognize and address biases and their implications for equitable services. Further, the recommendation for required education in Diversity/Bias is supported by various other professional accrediting bodies; many states require that new and renewing attorneys¹, health care professionals², and real estate professionals³ complete implicit bias training.

Over fifty articles published on the *Journal of Accountancy* site are related to mental health. Some address the complexities of our current environment – “the uncertainty of a deadly pandemic, economic upheaval, a divided political landscape, and racial unrest”⁴ – but many predate Covid-19. These articles cover CPAs’ work in disaster-recovery planning in a post-9/11 world, supporting clients through divorce or a loved one’s death, balancing family life during busy tax seasons, and planning for vacations to avoid burnout. For all this, there is a long-held perception that CPAs lead stressful professional lives. Potential entrants to the industry are aware of this too, and our industry’s ability (or inability) to support CPAs through the many mental health matters that impact them has become a pipeline issue. Prioritizing mental health training will ensure that CPAs and the managers who support them have the resources to thrive, transforming the perception of our profession.

We believe that including these topics as educational requirements, or at least highlighting them as accepted non-technical topics, is a significant step forward in honestly acknowledging the current environment and fostering a culture of safety and support for the members of our profession.

Thank you for the opportunity to comment.

Sincerely,



Denise LeDuc Froemming, CPA, CAE, MBA
President & CEO
California Society of CPAs and CalCPA Education Foundation

¹ 713 Mediator. (2020, Aug 21). Bias, Diversity, and Inclusion: MCLE State Survey and Dispute Resolution. 713 Mediator. <https://713mediator.com/bias-diversity-and-inclusion-ten-mcle-requirement-approaches-that-may-help-in-dispute-resolution/>

² Cooper, L.A., Saha, S., & van Ryn, M. (2022). Mandated Implicit Bias Training for Health Professionals—A Step Toward Equity in Health Care. *JAMA Health Forum*. 2022;3(8):e223250. doi:10.1001/jamahealthforum.2022.3250

³ Lewis, J., Beecher, E. Lambert, J.B., & Snyder, J. (2022, Aug. 23). How Can Implicit Bias Training in the Real Estate Industry Achieve Enhanced Effectiveness? *JD Supra*. <https://www.idsupra.com/legalnews/how-can-implicit-bias-training-in-the-2736921/#:~:text=The%20real%20estate%20industry%20has,licensing%20or%20continuing%20education%20requirements>

⁴ Cowan, M.J. & Niece, M. (2021, Nov. 1). How CPAs and Employers Can Support Mental Health. *Journal of Accountancy*. November 2022. <https://www.journalofaccountancy.com/issues/2021/nov/how-cpas-employers-support-mental-health.html>