



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

STATE BOARD FOR PUBLIC ACCOUNTANCY and
PEER REVIEW OVERSIGHT COMMITTEE
89 WASHINGTON AVENUE
ALBANY, NY 12234
Tel. (518) 474-3817, EXT. 160
Fax (518) 474-6375
E-mail: cpabd@mysed.gov

National Association State Boards of Accountancy
Continuing Professional Education Committee
150 Fourth Avenue North
Suite 700
Nashville, TN 37219

Attn: Willie B. Sims Jr., CPA
Chair, Continuing Professional Education Committee

Via e-mail to: comments@nasba.org

Re: Proposed Changes to Statement on Standards for Continuing Professional Education and Proposed
Fields of Study Document

Ladies and Gentlemen:

The New York State Board for Public Accountancy Education Committee appreciates the opportunity to offer comment to the Proposed Statements on Standards for Continuing Professional Education (CPE) Programs and Proposed NASBA Fields of Study Document. The Board advises the New York State Board of Regents on regulatory, licensing, and disciplinary matters related to the practice of the profession of public accountancy in New York State.

OVERVIEW

The Education Committee has had the opportunity to review the proposed changes and provides its overall support for them. We offer the following specific comments:

SPECIFIC COMMENTS

Standards 7 & 8 – Group Live and Group Internet

The Education Committee notes that the proposal includes clarification in the modality of course offerings for Group Live and Internet based programs. The Education Committee notes that the focus on the participant's interaction with the instructors rather than the consumption of technology is a positive and useful change as many programs are now offered online.

Fields of Study – Environmental, Social, and Governance (ESG)

Overall, the Education Committee agrees that the ESG field of study should be included in the subject areas that are recommended in the exposure draft. However, the Education Committee recommends that the ESG


subject be included in the area of taxation as well. Our Committee Members have noted that several providers offer and have taken taxation courses that cover ESG topics.

Fields of Study – Data Analytics

The Education Committee strongly believes that the subject data analytics should not only be included in the Information Systems subject area but included in the accounting, auditing, and taxation subject areas as well. By including data analytics into these subject areas, it aligns with the upcoming changes to the U.S. CPA Examination in 2024.

We thank NASBA for providing us the opportunity to review and comment on the Standards for Continuing Professional Education and NASBA Fields of Study Document.

Sincerely,



Jennifer Winters, CPA
Executive Secretary
NY State Board for Public Accountancy