



March 30, 2023

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

Delivered via electronic correspondence to: [comments@nasba.org](mailto:comments@nasba.org)

RE: National Association of College and University Business Officers' (NACUBO) public comments on the National Association of Student Boards of Accountancy's (NASBA) proposed revisions to the Statement on Standards for Continuing Professional Education (CPE) programs

To NASBA and AICPA Executive Committees and Whom It May Concern:

On behalf of the National Association of College and University Business Officers (NACUBO), we are pleased to submit commentary on the Proposed Statements on Standards for Continuing Professional Education (CPE) Programs and Proposed NASBA Fields of Study Document. NACUBO is a professional membership organization focused on being an indispensable source of knowledge for higher education campus business professionals.

Select NACUBO staff who work most intimately with the continuing professional education opportunities offered by our organization reviewed and discussed NASBA's proposed changes to the standards.

Overall, NACUBO offers its support for the document and its proposed changes with limited exception. Specific to the exposure draft's request for comment, the following sections outline proposed language and NACUBO's comments and/or recommendations below.

**S9-05. Feedback on qualified assessment.**

- Recommend quantifying "sufficient size" of text bank (e.g., 125% of assessment items)

**S16-05. Web enabled two-way video participation of group live programs**

- While the addition of this section is widely applicable and welcomed in today's learning environment, please clarify whether the monitors would be required if other forms of engagement were also present (e.g., polls).
- The reference to S7-01 suggests that polls may be used to gauge engagement but then goes on to reference monitors. For example, if a training were to take place on Zoom, but also uses trackable polls as checkpoints, would monitors also be required at the 25:1 ratio? Or would the polls still be sufficient to capture this attention check as with other learning modalities?

- If polled Zoom sessions were to also require monitors, this could effectively discourage organizations from using web enabled two-way video participation for group live programs.
- If the 25:1 ratio prevents an organization from classifying a two-way video program as a group live program, would that program instead follow the group Internet based standards?

**Standard No. 23. CPE program sponsors must provide program participants with documentation...**

- Please clarify the bullet, **Type of instructional and delivery method used**. Is this item asking for two elements, or should it read as one of the following options?
  - **Type of instructional or delivery method used**
  - **Type of instructional delivery method used**

**S24-04. Maintenance of documentation of attendance monitoring mechanisms for group Internet based programs.**

- Because this section is listed separately from the requirements contained in S24-01, does the requirement for maintenance of attendance monitoring mechanisms differ? Must the evidence be retained by individual participant, or can it be retained in aggregate?

**Fields of Study: Professional Development–Non-Technical**

- Consider the addition of “strategic planning” as a bullet to further expand this subject list.

NACUBO thanks NASBA for providing the opportunity to review and comment on the proposed standards. Please feel free to reach out to either contact below for further discussion or clarification on the above comments.

Sincerely,



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**NACUBO**