

March 30, 2023

NASBA
150 Fourth Ave. North, Suite 700
Nashville, TN 37219

AICPA
220 Leigh Farm Road
Durham, NC 27707

Submitted via email to: comments@nasba.org

RE: Exposure Draft of proposed revisions to the *Statements on Standards for Continuing Professional Education (CPE) Programs*

Dear NASBA and AICPA,

On behalf of the more than 12,000 members of the North Carolina Association of CPAs (NCACPA), thank you for the opportunity to comment on the Exposure Draft of proposed revisions to the *Statements on Standards for Continuing Professional Education (CPE) Programs* released on December 14, 2022.

NCACPA supports the recommended changes and offers the following comments and questions related to the Exposure Draft:

S5-01. Qualifications of content reviewers.

NCACPA recommends that “lectures given only once” remain in the text as one of the examples of circumstances in which it is impractical to review certain programs in advance.

Standard No. 7. Group live programs must employ instructional strategies that clearly define learning objectives, guide the participant through a program of learning, and include elements of engagement within the program.

and

Standard No.8. Group Internet based programs must employ instructional strategies that clearly define learning objectives, guide the participant through a program of learning, and provide evidence of a participant’s satisfactory completion of the program.

If a live broadcast has live, web-enabled interaction (e.g., question-and-answer capability with the instructor) but lacks two-way video participation, would this be considered a group live or group Internet based program? NCACPA interprets the proposed revision to cause such a scenario to fall under group Internet based but could also see how it could be classified as group live.

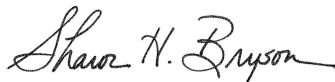
If a sponsor's program is designated as group Internet with a live instructor, but participants choose to watch the program together in a conference area, would the program have to be redesignated as group live?

S16-03. Monitoring mechanism for group Internet based programs.

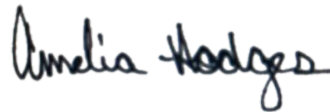
Is it acceptable for the communication to participants prior to the commencement of the Internet based program to be included on a webpage or in an email confirming program registration, or must it be embedded as part of the program itself?

Again, thank you for the opportunity to respond to the Exposure Draft. If you have any questions or need additional information, please contact me at ahodges@ncacpa.org or (919) 469-1040.

Sincerely,



Sharon H. Bryson, M.Ed.
Chief Executive Officer



Amelia Hodges, CMM, CMP
Director of Channel Distribution &
Experience