

## **NASBA Request for Comment**

Lori Morgan, Managing Director of Learning & Development  
Andersen Tax LLC  
1861 International Drive, Suite 501  
McLean, VA 22102

Andersen Tax LLC (Andersen) is a current NASBA sponsor that offers CPE to employees and external participants throughout the year. Andersen is a global tax firm that mainly offers CPE in the field of study of taxes.

### **Proposed Revised Standard**

**S16-05 – Web enabled two-way video participation of group live programs.** In situations where individual participants log into a group live program and are required to enable two-way video to participate in a virtual face-to-face setting, elements of engagement are required in compliance with S7-01 in order to award CPE credits to the participants. Participation in the two-way video conference must be monitored and documented by the instructor or attendance monitor in order to authenticate attendance for program duration. The participant-to-attendance monitor ratio must not exceed 25:1.

### **Comments**

There are certain components of the proposed standard on which we request clarification. Namely, the proposed standard states elements of engagement are required in order to award CPE credits to the participants, but that would be the case for a group live session in any event. Therefore, is the proposed standard meaning to say that for the participants joining virtually there must be elements of engagement through which they participate in order to earn credit and that attendance checks through polling questions are not sufficient?

The proposed standard also indicates that participation by the virtual participants must be monitored and documented. What form of participation is expected of the virtual participants and how should this be documented, e.g., is having their video camera on sufficient, must they verbally respond a certain number of times during the session, or may attendance check polling questions be used? It seems this standard of required participation and documentation for virtual participants goes beyond what would be expected for the in-person participants.

The participant-to-attendance monitor ratio of 25:1 also requires clarification. Is this ratio referencing all participants or just those participating via video? In any event the required ratio would make it challenging to ensure there are sufficient facilitators for hybrid sessions, especially if you do not know the ultimate number of participants until the time of the training. Even if the ratio is meant to reference only those participating virtually, many platforms, e.g., Zoom or Teams, may not enable you to see 25 people on the screen at one time and if you have more than 25 virtual participants and multiple attendance monitors, how would you know who is monitoring which individuals, especially as their position on the screen could change? It does not seem to be a requirement that is reasonably manageable.

### **Recommendation**

We recommend eliminating the 25:1 participant to attendance monitoring ratio. Sponsors should be permitted to determine the number of attendance monitors needed for virtual participation, consistent

with monitoring in-person participation. This would allow for more sponsor flexibility based on the number of attendees, technology limitations, and documentation. We also recommend allowing for the use of polling questions and tracking of attendance minutes via the technology platforms for purposes of issuing CPE to virtual participants, even if participants are required to enable two-way video.