

August 30, 2019

Ms. Jessica Luttrull  
Associate Director, National Registry of CPE Sponsors  
National Association of State Board of Accountancy  
150 Fourth Ave N.  
Suite 700  
Nashville, TN 37219

By e-mail: [jluttrull@nasba.org](mailto:jluttrull@nasba.org)

**Re: Exposure Draft: *The Statement on Standards for Continuing Professional Education (CPE) Programs***

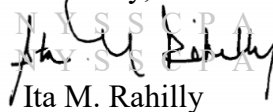
**Jointly issued by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) May 2019**

Dear Ms. Luttrull,

The New York State Society of Certified Public Accountants (NYSSCPA), representing more than 24,000 CPAs in public practice, business, government and education, welcomes the opportunity to comment on the above-captioned exposure draft.

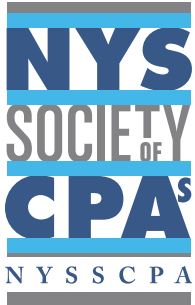
The NYSSCPA's Foundation for Accounting Education (FAE) Board of Trustees deliberated the exposure draft and prepared the attached comments. If you would like additional discussion with us, please contact M. Jacob Renick, President of the FAE at (914) 813-0880, or Reva Brennan, NYSSCPA COO, at (212) 719-8318.

Sincerely,



Ita M. Rahilly  
President

Attachment



**NEW YORK STATE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS**

**COMMENTS ON**

**EXPOSURE DRAFT: *THE STATEMENT ON STANDARDS FOR CONTINUING  
PROFESSIONAL EDUCATION (CPE) PROGRAMS***

**JOINTLY ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC  
ACCOUNTANTS (AICPA) AND THE NATIONAL ASSOCIATION OF STATE  
BOARDS OF ACCOUNTANCY (NASBA) MAY 2019**

**August 30, 2019**

**Principal Drafter**

**M. Jacob Renick**

**NYSSCPA 2019–2020 Board of Directors**

Ita M. Rahilly,  
*President*  
Edward L. Arcara,  
*President-elect*  
Kevin Matz,  
*Secretary/Treasurer*  
Barbara E. Bel,  
*Vice President*  
Joseph A. Maffia,  
*Vice President*  
Renee Rampulla,  
*Vice President*  
Denise M. Stefano,  
*Vice President*  
Joanne S. Barry,  
*ex officio*

Darcy Aldous  
Dennis N. Annarumma  
Carnet A. Brown  
Rumbidzai Bwerinofa-  
Petrozzello  
Kelly R. Capron  
Catherine Censullo  
Anthony S. Chan  
William H. Dresnack  
Mark L. Farber  
Lynne M. Fuentes  
Timothy J. Hammond  
Elliot L. Hendler  
Jan C. Herringer  
Douglas L. Hoffman  
Kimberly G. Johnson

Jennifer A. Kartychak  
Gerard J. LoVerde  
Patricia A. McGrath  
Mitchell J. Mertz  
Candice R. Meth  
Michael E. Milisits  
Steven M. Morse  
Maria L. Petrollese  
Jennifer Pickett  
Thomas S. Pirro  
Janeen F. Schran  
Maria E. Suppa  
Mark M. Ulrich  
Liren Wei  
Charles J. Weintraub  
David G. Young

**NYSSCPA 2019–2020 Foundation for Accounting Education Board of Trustees**

M. Jacob Renick, *President*  
John Lauchert, *President-elect*  
Kevin Matz, *Treasurer*  
Frank Aquilino, *Secretary*

J. Michael Kirkland  
Anthony S. Chan  
Janeen Schran  
Barbara Marino

Kenneth Gralak  
Denise Stefano  
John Stanziale  
Michael Chen

# New York State Society of Certified Public Accountants

## Comments on

### Exposure Draft: *The Statement on Standards for Continuing Professional Education (CPE) Programs*

Jointly issued by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) May 2019

The New York State Society of Certified Public Accountants (NYSSCPA) appreciates the opportunity to provide comments on the proposed revisions to the Statement on Standards for Continuing Professional Education Programs jointly issued by the American Institute of Certified Public Accountants (AICPA) and National Association of State Boards of Accountancy (NASBA) in May 2019.

#### General Comments

Overall, we agree with the proposed revisions allowing for Adaptive Learning Self Study Programs within the self-study programs.

We also agree with the revised language to a number of existing definitions and standards, including standards for Blended and Nano Learning programs. We believe that these revisions improve the clarity of existing standards. Our specific comments and suggestions on the proposed standards are presented below.

#### Specific Comments

##### **1. Allowing for adaptive learning self-study programs within the self-study standards.**

We agree with the proposed revisions relating to adaptive learning self-study programs and that CPE content delivery has to evolve beyond traditional teaching methods. Applying the latest technology will ensure the monitoring and customization of the education content to achieve the best possible learning experience.

We specifically request that you consider the following comments as you apply new adaptive learning standards:

- In proposed paragraph S17-09, we suggest that authors of the content should not be part of a sample of intended professional participants to test program materials;
- In proposed paragraph S17-10, we also suggest that if the results of pilot testing are inconsistent, either expand the sample, or existing pilot testers can be replaced by a new group.

## **2. Permitting review questions or other content reinforcement tools in a nano-learning program.**

In general, we agree with the benefit of combining review questions with the qualified assessment to ensure the effective monitoring of the learning process. However, given the short duration of nano learning programs, 10 to 20 minutes, we suggest that the standard should further define the minimum and the maximum number of review questions per 10 minutes timeframe. We suggest it should not exceed 2 per 10 minutes.

### **Additional Comments for Consideration**

***Proposed Paragraph S11-04. A course for credit from an accredited university or college.** A course from an accredited university or college that is successfully completed for credit will be considered to be a blended learning program. CPE program sponsors should refer to the respective state board of accountancy requirements for definition of an accredited university or college.*

**Comment:** We believe that this proposed paragraph requires additional clarification. The university course provider should comply with paragraphs S11-02 and S11-03, which define the distribution of total CPE credits and incorporation of a qualified assessment depending on the amount of the synchronous/asynchronous learning activities in the program.

***S14-01. Required elements of evaluation. (updates in bold)** The objectives of the evaluation are to assess participant and instructor satisfaction with specific programs and to increase subsequent program effectiveness. Evaluations, whether written or electronic, must be solicited from participants and instructors for ~~each program session~~ **the overall program**, including self-study and nano learning programs;. **Sponsors may elect to solicit evaluations for each session within an overall program.***

**Comment:** We agree with the proposed updates. However, given the low response rates of evaluation surveys by the CPE learners (a national issue for state CPA Societies), it is difficult to make truthful evaluations of the course content and teaching quality. We specifically request that you consider completion of evaluation surveys to become mandatory to qualify for CPE credits.

***Proposed Paragraph S24-05. Maintenance of documentation of an independent study program.** The CPE program sponsor of independent study learning activities must retain the approved, signed independent study learning contract. The CPE program sponsor must also retain the documentation to evidence program completion such as the written report developed by the participant, a certification that the participant has demonstrated the application of learning objectives, or a certification that the participant has performed a live demonstration, oral examination or presentation to a subject matter expert.*

**Comment:** We agree with the proposed paragraph, which provides clarification to the role of CPE Sponsor in the maintenance of documents for the CPE program. However, we believe, the determination of duration of each documentation upkeep and the expiration of archives will be needed to avoid excessive document archiving for an unlimited period.