



December 15, 2025

Erin Scruggs
Associate Director, National Registry
National Association of State Boards of Accountancy

Barbara Andrews
Senior Director of Learning, Conferences, Online Events, and Technical Publications
American Institute of CPAs

Submitted via email and Comment Submission Form

RE: Comments on the Sept. 17, 2025 Exposure Draft of Proposed Revisions to the Statement on Standards for Continuing Professional Education Programs

Dear Ms. Scruggs & Ms. Andrews,

On behalf of the members of the California Society of CPAs (CalCPA),¹ which represents Certified Public Accountants and related professionals in public accounting firms and businesses across California, we respectfully submit comments on the exposure draft released by the National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) proposing changes to the *Statement on Standards for Continuing Professional Education (CPE) Programs (Standards)*.

CalCPA appreciates the extensive work to modernize the CPE Standards and strengthen consistency across providers and jurisdictions. The proposed principles-based framework, streamlined delivery categories and expanded flexibility for emerging learning technologies represent meaningful progress. These updates will help ensure the Standards remain adaptable, practical and aligned with how today's professionals learn. They also offer needed clarity for CPE providers, licensees, regulators and the many stakeholders who rely on the competence and high standards of qualified professionals.

These revisions also reinforce the broader goal of lifelong learning. By promoting learning approaches that emphasize professional growth and adaptability, the Standards help CPAs respond to change, maintain high-quality service and uphold public trust. This shift toward more flexible and modern learning expectations reflects the profession's evolution and supports continuous advancement. These are laudable steps and align closely with CalCPA's philosophy and approach to CPE programming.

Additionally, the proposed changes align with priorities under consideration by the California Board of Accountancy (CBA) as it evaluates updates to its own CPE regulations. Once the

¹ As a leading voice, CalCPA collaborates with policymakers, government agencies, regulatory bodies and other key stakeholders to shape policies that advance the public interest and help CPAs meet the needs of their clients and employers. We also provide our members with up-to-date information and practical guidance to support their personal and professional growth as trusted advisers to individuals and businesses, governments and nonprofits of all sizes.

Standards are finalized, we anticipate the CBA will incorporate elements of this framework into its 2026 rulemaking efforts.

Lastly, while CalCPA supports the overall direction of the exposure draft and many of the practical improvements proposed, we believe there are opportunities to place greater emphasis on learning outcomes and demonstrated competence rather than compliance-driven, time-based measures—which are a less effective way to assess learning and professional capability. We recognize that shifting toward a competency-based model represents a significant philosophical change and may require revisions beyond the scope of this update. However, as future iterations of the Standards are considered, we encourage NASBA and AICPA to continue moving in this direction.

Below, we outline areas where additional clarification may be needed to ensure practical implementation for providers, licensees and regulators. Our comments are intended to help ensure the Standards remain forward-looking and workable in practice.

Comment 1 – Section 2 (Page 4)

The Exposure Draft removes independent study from the national standards and instructs providers to rely on state boards for acceptance.

While California allows credit for independent study groups, many states do not. Under this proposed revision, providers that offer independent study-type programs to a national audience would no longer be able to uniformly award credit, creating potential confusion and inconsistency for both providers and licensees. For example, CalCPA develops programming for the Corporate Tax Technology Council (CTTC), whose multistate membership participates in monthly technical discussions for CPE credit. Under the proposed approach, a licensee in one jurisdiction may receive credit while a licensee in another may not.

We respectfully request clarification on how independent study-type programs can continue to qualify for CPE credit in a way that aligns with national standards and accommodates the differing requirements of state boards.

Comment 2 – Article 6.01.1 (Page 11)

The proposed standards state that attendance verification methods must confirm both presence and time duration. This would require providers to maintain an attendance log noting sign-in, sign-out and any extended breaks for conferences and webinars, as well as use a technology tool to verify ongoing participation.

We request clarification on Article 6.01.1, particularly the expectation that a technology-based tool be used to verify continuous attendance in physical conference settings. This appears to be a new requirement. Many providers, including CalCPA, verify attendance through sign-in sheets or QR code check-ins. Implementing a continuous, technology-driven tracking system would require significant additional resources and infrastructure. Would a QR code-based system or similar technology that records sign-in and sign-out meet the intent of the requirement?

We also note that requiring both sign-in and sign-out for all sessions may be burdensome for providers and attendees—especially for multi-track events or programs with multiple breakout sessions. Under current practice, attendees only sign out if they leave early, and the absence of an early sign-out indicates full participation. We are

concerned that requiring a sign-out for every session could create confusion, inadvertent non-compliance, and frustration for attendees. Is there flexibility within the standard to preserve the current sign-out-only-when-leaving-early approach?

Finally, we seek clarification on the attendance log requirement for broadcasts and rebroadcasts. Many providers, including CalCPA, use technology-based checkpoints to verify participation throughout the program. Would this method satisfy the proposed standard?

Comment 3 – Article 7.02.1 (Page 18)

The proposed standards state that the sample group for an adaptive learning program must include at least seven qualified individuals who are independent of the program development team. While this requirement is not unreasonable on its face—and the adaptive learning platform used by CalCPA has indicated it can accommodate it—we anticipate that consistently securing this number of qualified reviewers may be difficult in practice for many providers and learning platforms. As providers transition to the new requirements, it may be worth monitoring and consider revisiting this threshold if it becomes too onerous.

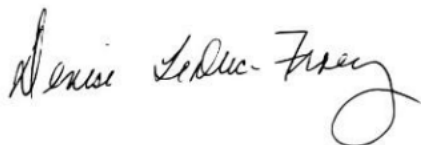
Comment 4 – Transition Period (Effective Date)

To support effective implementation, we encourage NASBA to consider a reasonable transition period. State boards will need sufficient time to review, draft and adopt any necessary regulatory changes, and providers will need time to redesign attendance systems, update documentation practices, revise content review cycles, and adjust program measurement methodologies. For providers serving licensees across multiple jurisdictions, a phased approach is especially important to ensure they are able to adjust to meet the new requirements without disrupting access to high-quality CPE. We believe two years from the finalization of the Standards should allow for sufficient transition.

In closing, we acknowledge the extensive collaboration that shaped this exposure draft. These revisions reflect the combined efforts of dedicated working groups and committees soliciting input from regulators, providers, licensees and stakeholders across the profession.

We appreciate your consideration of our comments and look forward to continuing to work together to advance the profession and ensure the public continues to benefit from trusted CPA services. Should you have any questions regarding our comments, please contact Jennifer Weed (Jennifer.Weed@CalCPA.org), CalCPA's Vice President, Learning Innovation and Brand Strategy.

Sincerely,

A handwritten signature in black ink, reading "Denise LeDuc Froemming". The signature is fluid and cursive, with a large loop at the end of the last name.

Denise LeDuc Froemming, CPA, CAE, MBA
President & CEO
California Society of CPAs & CalCPA Education Foundation