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measurement, and reporting of CPE programs.

Dec. 15, 2022



The National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) issued on Dec. 14 [proposed revisions](#) to the Statement on Standards for Continuing Professional Education (CPE) Programs.

Public comment on the proposed revisions is sought on the exposure draft through March 31, 2023.

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Most of the proposed revisions represent clarifications within the standards, which were last revised in 2019. For example, one proposed revision clarifies that Group Live and Group Internet Based programs are determined by how the learner interacts with other participants and the instructor, instead of how the learning is consumed by the learner. The proposed revisions also provide specific examples of each delivery method with web-enabled, two-way video participation to be included as a Group Live program.

“We are very pleased with the outcome of the hard work of those involved in the revisions process,” said Jessica Luttrull, NASBA’s associate director of the National Registry. “We believe the changes included in these revised standards will assist CPE program providers and help keep CPE relevant and meaningful to CPAs.”

“CPE helps CPAs maintain professional competence and provide quality services. Through continued education, CPAs are more prepared to instill confidence in an unstable and evolving economic environment, strengthen capital markets and expand opportunities for sustainable growth worldwide,” said Michael M. Grant, the AICPA’s senior director of learning innovation and assessment.

Review of the 2019 standards began in May 2022. The proposed revisions are the outcome of extensive reviews and evaluations of the standards by the CPE Standards Working Group, NASBA’s CPE Committee and the Joint AICPA/NASBA CPE Standards Committee. The boards of directors of both NASBA and the AICPA approved the proposed revisions for exposure draft during their respective October and November 2022 meetings.

The exposure draft is available for download at [nasbaregistry.org](https://nasbaregistry.org). An explanatory memorandum accompanies the exposure draft and highlights the proposed changes from the existing 2019 standards and the NASBA Fields of Study document.

Interested parties are encouraged to review and provide comment on the exposure

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