

March 24, 2020

Maria-Lisa Caldwell, Esq.  
Chief Legal Officer and Director of Compliance Services  
National Association of State Boards of Accountancy  
150 Fourth Ave. North, Suite 700  
Nashville, TN 37219

Dear Ms. Caldwell:

On behalf of the North Carolina Association of Certified Public Accountants (NCACPA) and the 13,000 members and thousands of other constituents we support, we ask for your consideration of our request regarding enhanced flexibility as relates to Group Internet based learning CPE programs in light of changes in our societal environment from COVID-19.

As you are well aware, the impact from COVID-19 has restricted person-to-person contact, group size, and in an ever-growing respect, the ability to even leave our homes. CPAs are now performing their responsibilities to clients and communities in a virtual manner in higher numbers than ever seen before. With that being said, these professionals will continue to seek out relevant, quality education on a myriad of technical and non-technical topics. As both a membership association and a member of the National Registry of CPE Sponsors, our efforts are directed towards providing relevant, trusted, high-quality continuing professional education and learning activities.

Event facilities and travel restrictions have forced conferences to be cancelled, postponed, or turned into virtual learning events. As we adapt to a constantly changing environment, we must now consider whether a speaker for a group Internet based program may be healthy enough to present in a virtual manner or answer questions on a pre-recorded program. Extrapolate these concerns to the number of speakers needed for any CPE program, but especially a single or multi-day conference and the variables become even more complex to manage. Therefore, we respectfully submit a recommendation to address language in Article 3.2, *Standards for CPE Program Development*, specifically *Standard No. 8-02: Group Internet Based Programs*.

*Current Regulatory Standards*

**S8-01. Real time instructor during program presentation.** Group Internet based programs must have a real time instructor while the program is being presented. Program participants must be able to interact with the real time instructor while the course is in progress (including the opportunity to ask questions and receive answers during the presentation.) Once a group Internet based program is recorded for future presentation, it will continue to be considered a group Internet based program only when a real time subject matter expert facilitates the recorded presentation. CPE credit for a recorded group Internet based program facilitated by a real time subject matter expert will be equal to the CPE credit awarded to the original presentation.

**S8-02. No real time instructor during recorded program presentation.** A group Internet based program that is recorded for future presentation that does not include a real time subject matter facilitator is no longer a group Internet based program and will only be classified as a self-study program if it meets all self-study delivery method requirements, with the exception of the basis for CPE credit. CPE credit for a recorded group Internet based program not facilitated by a real time subject matter expert will be equal to the CPE credit awarded to the original presentation, or it may be determined by either of the two self-study credit determination methodologies described in Standard No. 17: pilot testing or the prescribed word count formula, at the sponsor's discretion.

*Current Concern*

NCACPA contracts with subject matter experts (SMEs) to present on topics for various conferences, but as a result of the current environment, some SMEs are unable to commit to being available on the date/time of their presentation. Those same SMEs are interested in pre-recording their program and are willing to answer any questions submitted by attendees within a 24- to 48-hour period.

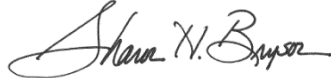
Pursuant to NASBA's current Standards, if the presentation was pre-recorded and attendees submitted questions, but we were unable to have a real time SME facilitator, the program would no longer be classified as a group Internet based program.

*Recommendation*

NCACPA requests NASBA grant flexibility to its sponsors allowing pre-recorded programs continue to be considered a group Internet based program as long as questions are answered within 24 to 48 hours by an individual demonstrating expertise through practical experience and/or education. Additionally, we request that you institute this waiver for a period ending no earlier than December 31, 2020.

Given the timing of many CPE sponsor-related conferences in the April – June timeframe, timing is of the essence. Therefore, we humbly request a decision on this matter within 10 business days of receipt of this letter. We appreciate your willingness to consider our request for greater flexibility and latitude in the delivery of relevant, trusted, high-quality continuing professional education...especially in this time of constant change impacting our members, our constituents, our teams, and the public at large both personally and professionally. If you have any questions or would like further information, please feel free to contact me at (919) 469-1040 or at [shbryson@ncacpa.org](mailto:shbryson@ncacpa.org).

Sincerely,



Sharon H. Bryson, M.Ed.  
Chief Executive Officer  
North Carolina Association of CPAs

cc: Ken L. Bishop, President and CEO of NASBA  
Colleen K. Conrad, CPA, EVP and COO of NASBA  
Daniel J. Dustin, CPA, VP of State Board Relations  
Robert N. Brooks, Executive Director of NC State Board of CPA Examiners  
NCACPA Board of Directors  
Members of the NC State Board of CPA Examiners