



RSM US LLP

May 15, 2023

Professional Ethics Division
American Institute of Certified Public Accountants
1211 Avenue of the Americas, 19th Floor
New York, NY 10036

Via email to ethics-exposuredraft@aicpa.org

Re: Exposure Draft, *Proposed revised interpretation Uniform CPA Examination and Continuing Professional Education*, AICPA Professional Ethics Division – March 15, 2023

RSM US LLP (RSM) appreciates the opportunity to comment on the American Institute of Certified Public Accountants (AICPA) Professional Ethics Division's March 15, 2023, Exposure Draft, *Proposed revised interpretation Uniform CPA Examination and Continuing Professional Education* (the Exposure Draft). RSM is a leading provider of audit, tax and consulting services focused on the middle market.

We support the Professional Ethics Division's efforts to clarify that soliciting or knowingly disclosing questions or answers to Continuing Professional Education ("CPE") examinations (unless expected and permitted) or falsifying CPE course attendance records would be considered an Act Discreditable to the Profession. We believe the proposed revised interpretations support the general standards of Integrity and Professional Competence and will help promote ethical conduct in relation to CPE. Specifically, we agree with the proposed changes in:

- Proposed revised interpretation, "Uniform CPA Examination and Continuing Professional Education" (Section 1.400.020)
- Proposed revised interpretation, "Uniform CPA Examination and Continuing Professional Education" (Section 2.400.020)
- Proposed revised interpretation, "Uniform CPA Examination and Continuing Professional Education" (Section 3.400.020)

We appreciate this opportunity to provide feedback on the Exposure Draft and would be pleased to respond to any questions you may have. Please direct any questions regarding this letter to Claire Blanton, National Director of Independence, Compliance and Ethics, at 704.206.7271.

Sincerely,

RSM US LLP

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