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American Institute of Certified Public Accountants
1211 Avenue of the Americas, 19th Floor
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National Association of State Boards of Accountancy
150 Fourth Ave. North
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Nashville, TN 37219

Via online Comment Submission Form

Re: Exposure Draft, *Proposed Statement on Standards for Continuing Professional Education (CPE) Programs* – September 17, 2025

RSM US LLP (RSM, we) appreciates the opportunity to comment on the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) September 17, 2025, Exposure Draft, *Proposed Statement on Standards for Continuing Professional Education (CPE) Programs* (the Exposure Draft). RSM is the leading provider of assurance, tax and consulting services focused on the middle market, with nearly 18,000 professionals in 77 U.S. cities, six locations in Canada, one in El Salvador and four in India.

Overall, we support the proposed revisions made to the *Standards*. However, we have also provided several recommendations below in response to specific revisions made to the Exposure Draft. These recommendations pertain to authoring responses and providing feedback to users, clarity regarding classroom attendance tracking and monitoring systems, and the acceptable (or non-acceptable) use of artificial intelligence in curriculum development.

We have the following comments on the specific aspects of the proposed interpretations and revisions in the Exposure Draft. On one topic related to Section 6.01, we suggest a revision to the proposed *Standards*, with language recommended for addition underlined.

Section 5.01.2.2: *Feedback on review questions or other content reinforcement tools.*
Page Number: 10

Comments: Section 5.01.2.2 states, "*Feedback must be provided on review questions or other content reinforcement tools. At a minimum, feedback must indicate that a response was "correct" or "incorrect." In effective instructional design, the goal of providing feedback is to reinforce understanding, highlight knowledge gaps, and provide additional resources for learning comprehension. Providing feedback when review questions, such as the multiple choice method, are used, to explain why each incorrect response is wrong is one way to reinforce the understanding for the correct response.*" We believe this guidance is unclear as we cannot decipher whether the response of "correct" or "incorrect" is considered sufficient for compliance by NASBA, or whether reinforcement feedback that explains the key principles necessary for

answering the question correctly is required or merely suggested. RSM recommends that instructionally elaborative feedback be required in some form (though not necessarily unique per-answer-choice feedback as required today) in situations where participants do not answer the question correctly.

Section 6.01.1: CPE program completion verification for group programs.
Page Number: 11

Comments: Overall, we support the language in Section 6.01.1. However, it is unclear how much assurance is required to monitor course attendance, specifically regarding a course participant's duration of presence. Because absolute assurance is not generally feasible, we suggest amending Section 6.01 to specify "reasonable" assurance (i.e., CPE program sponsors must maintain a process to reasonably monitor individual attendance).

Suggested Language: Section 6.01. Although it is the CPA's and other professional's responsibility to report the appropriate number of credits earned, CPE program sponsors must maintain a process to reasonably monitor individual attendance at group and blended learning programs or verify individual successful program completion for self-study and blended learning programs to assign the correct number of CPE credits. Self-certification of attendance/completion alone is not sufficient.

Section 7: Standards for CPE Program Measurement
Page Number: 15

Comments: We believe the current approach to credit measurement is overly restrictive and recommend the calculation of appropriate course credits be simplified across all delivery methods to reduce complexities. We recommend a move to a credit system that uses fifths as the measurement baseline (i.e., total minutes divided by 50 would be the baseline to determining credit and allow compliance tools to manage the process). We support moving away from the requirement that a 20-minute program be split into two 10-minute nanolearning programs. We believe this is inefficient and that 20 minutes is a practical length for a single program.

Section 8.01: Standards for Participant Communication
Page Number: 22

Comments: While Section 8 carries forward the participant communication requirements and guidance from extant 2024 version of the *Standards*, we believe the overall administrative burden of specifying, documenting and communicating compliance has continued to grow without due consideration of whether the burdens in the aggregate positively contribute to the development of our people. For example, providing both the course description and learning objectives could be considered duplicative.

Section: Article III – Standards for CPE programs (reformatted to Section 2 – General Standards)
Page Number: 4

Comments: Regarding standards for CPE programs, we ask the AICPA and NASBA to consider CPE mobility and work with state boards of accountancy to allow CPE credits to be transferable between states. State boards have different delivery method classifications and fields of study, which can complicate mobility even if NASBA updates its standards. We believe alignment across states would be beneficial for all parties if implemented.

Section: Effective date
Page Number: 27

Comments: We recommend an effective date of one year from the time of adoption of the revisions to the CPE standards to allow firms sufficient time for process changes to be enacted and technology adoptions, if necessary.

Section: General Comment: Use of Artificial Intelligence
Page Number: i

Comments: The Exposure Draft notes that the Working Group “considered advancements in technology and learning platforms, the transformative impact of Artificial Intelligence (AI), and other innovations in learning and learning modalities that seem to be blurring the lines of how the instructional delivery methods for CPE programs are currently defined in the *Standards*.” And while the Working Group also noted that it “created strategies for building flexibility to accommodate future innovations in learning and the design of professional education,” we are struck by the absence of detailed guidance in the Exposure Draft about the use of AI, whether as a development tool or in exam completion. For example, the involvement of AI in learning could help participants in a self-study course understand the learning objectives in a timely manner; a learner who has a lot of knowledge of the topic will find that their practice tests or study questions are fewer in number because they have demonstrated knowledge or competency on the topic. A different self-study learner may be asked questions a multitude of times but in different ways as AI has adapted to ask additional questions to help the struggling learner reinforce understanding of the topic.

While we appreciate the implied use of innovation and not stifling the spirit of its use, we are concerned that a firm that invests time and money into using AI for continuing education could find itself in a situation of facing criticism for making use of the technology outside the approved usage in the *Standards*. We ask that the AICPA and NASBA address this subject further in the *Standards* to build confidence among content developers, technical reviewers and participants to utilize the vast opportunities AI opens to assist content developers and learners today and in the future.

* * * * *

We appreciate this opportunity to provide feedback on the Exposure Draft and would be pleased to respond to any questions you may have about our comments. Please direct any questions regarding this letter to Danielle Mathe, Managing Director, Assurance Learning, at 312.634.5566.

Sincerely,

RSM US LLP

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