



National Association of State Boards of Accountancy

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May 11, 2023

Professional Ethics Executive Committee
American Institute of Certified Public Accountants
1345 Avenue of the Americas
New York, NY 10105

Via e-mail: ethics-exposedraft@aicpa.org

Re: Exposure Draft: Proposed Revised Interpretation Uniform CPA Examination and Continuing Professional Education

Dear Members and Staff of the AICPA Professional Ethics Executive Committee (PEEC):

The National Association of State Boards of Accountancy (NASBA) appreciates the opportunity to comment on the above-referenced Exposure Draft, *Proposed Revised Interpretation Uniform CPA Examination and Continuing Professional Education* (the Exposure Draft). NASBA's mission is to enhance the effectiveness and advance the common interests of State Boards of Accountancy (State Boards) that regulate all Certified Public Accountants (CPAs) and their firms in the United States and its territories, which includes all audit, attest and other services provided by CPAs. State Boards are charged by law with protecting the public.

In furtherance of that objective, NASBA supports the PEEC in this initiative. We have reviewed the Exposure Draft and have the following suggestions for improving the understandability and applicability of the interpretation.

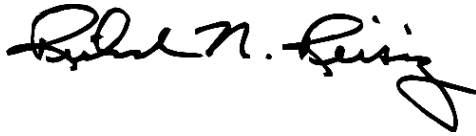
NASBA believes that the language proposed in .02(b) is too narrow in scope and should be broadened to focus on the various types of cheating that may occur at a continuing professional education course. We suggest the language in .02(b) be modified as follows: "(b) falsifies attendance *or misrepresents, in any manner, participation in* at a continuing professional education course ..."

As proposed, the draft uses the language "collaboration is expected and permitted." It is not clear as to whom and when that applies. We suggest that PEEC add clarifying language to indicate to whom and when that would apply.

We agree with the recommendation that the interpretation be effective upon publication in the *Journal of Accountancy*.

We appreciate the opportunity to comment on the Exposure Draft.

Very truly yours,

Handwritten signature of Richard N. Reisig in black ink.

Richard N. Reisig, CPA
NASBA Chair

Handwritten signature of Ken L. Bishop in black ink.

Ken L. Bishop
NASBA President and CEO