

ETHICS EXAMINATION REQUIREMENT

Each applicant must provide proof of passing the American Institute of Certified Public Accountants (AICPA) Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better. This self-study course must be completed within one year from the date of purchase.

Individuals who completed a state board administered Ethics Exam are not required to complete the ethics course through AICPA unless the administering state is unable to provide verification. This information must be verified through a completed Interstate of Exchange form. If you are unable to obtain verification, then you must re-take the course through AICPA.

Upon passage of the examination, you will receive a certificate of completion from AICPA. Please include this certificate with your application and also designate the New Mexico Public Accountancy Board as a score recipient when registering for the examination. If you do not receive a passing score, a letter will be sent to you from AICPA.

Please note: your application will not be considered complete and will not be processed until proof of passing has been received. **You will upload the completed document with your online renewal submission.**

The Board cannot interpret any questions on the examination or explain any portion of the examination to you. If you have questions regarding the ethics course, please contact AICPA directly.

ORDERING THE ETHICS EXAMINATION

Please contact the New Mexico Society of Certified Public Accountants at (505) 246-1699 to purchase the AICPA Ethics Course or order online at www.nmscpa.org. On their website homepage click on the CPE icon then select Ethics where you will find the instructions to complete the exam. Please note: If this is to be shipped to a foreign address you must contact the AICPA directly. Please call (888) 777-7077 or e-mail to Service@aicpa.org - specifying the course title *Professional Ethics: The AICPA's Comprehensive Course* and indicating whether the preferred format is Text or On-Demand.