



## Avoid Disciplinary Action For CPE

CPE Requirements for a 3 year reporting cycle ending on the last day of the licensees birth month

- 120 TOTAL HOURS, FOR 36 MONTHS
- 20 A YEAR MINIMUM
- 24 HOURS NOT SPONSORED BY YOUR FIRM
- 4 HOURS OF ETHICS, FOR 36 MONTHS
- 96 HOURS OF TECHNICAL (24 CAN BE NON-TECHNICAL)

### Ethics

Acceptable ethics topics may include, but are not limited to:

- ∇ Instruction focusing on the AICPA code of professional conduct
  - ∇ New Mexico occupational and professional licensing code of professional conduct applicable to certified public accountants
  - ∇ Treasury Circular 230
  - ∇ malpractice avoidance
  - ∇ organization ethics
  - ∇ moral reasoning
  - ∇ duties of the CPA- public, clients, and colleagues
- Ethics hours may be earned as part of any professional development program otherwise qualifying under this rule, provided the ethics content and the time devoted to such content are separately identifiable on the program agenda.
- Courses should have Ethics in the title or a course outline and documentation must be submitted to substantiate it covered the requisite ethics material.

### Technical

Accounting  
Accounting- Governmental  
Auditing  
Auditing- Governmental  
Business Law  
Economics  
Finance  
Information Technology  
Management Services  
Regulatory Ethics  
Specialized Knowledge  
Statistics  
Taxes

### CPE Certificate Requirements:

Participant name	Delivery method	Course
Location	field of study	
Date of completion	Amount of CPE hours	
Course title		

### Non-Technical

Behavioral Ethics  
Business Management &  
Organization  
Communications &  
Marketing Computer  
Software  
Computer Applications  
Personnel/Human Resources  
Personal Development  
Production

For further specifics on CPE requirements, you can find the NM Public Accountancy Board Laws & Regulations on:

<https://www.rld.nm.gov/boards-and-commissions/individual-boards-and-commissions/accountancy/>

