

Avoid Disciplinary Action For CPE Technical

CPE Requirements for a rolling 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
- Treasury Circular 230
- Malpractice avoidance
- Organizational ethics
- Moral reasoning
- Duties of the CPA

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.

Non-Technical

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

CPE Certificate Requirements:

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

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/>

