# ETHICS EXAMINATION REQUIREMENT

Each applicant must provide proof of passing the American Institute of Certified Public Accountants (AICPA) <u>Professional Ethics: The AICPA's Comprehensive Course</u> 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.

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## 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 . com  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.