



≡ New Mexico Society of CPAs ≡

CPE Policies

Pricing, Discounts, Payments and Fees:

Pricing

Member Pricing:

- 2 – Hour \$88
- 4 – Hour \$175
- 8 – Hour \$285

Non-Member Pricing:

- 2 – Hour \$100
- 4 – Hour \$200
- 8 – Hour \$ 335

**Special course prices will be noted on individual classes.*

Discounts

- All discounts must be requested at the time of registration; refunds for discounts will not be issued after the registration process.
- AICPA members, registering for most AICPA produced seminars sponsored by the NMSCPA Foundation, may deduct \$30 off of the full price. The AICPA discount can only be applied towards an 8 hour AICPA seminar.

Payments

- Full payment, or purchase order, must accompany all registrations for the NMSCPA Foundation sponsored CPE courses.
- Checks can be made payable to NMSCPA Foundation.

Fees

- A \$25 fee will be charged on checks returned for non-sufficient funds.
- Request to transfer learning platform (virtual to in-person, or in-person to virtual) one week or less before a registered course will result in a \$50 non-refundable service fee.

Registration Confirmation:

- Within 48 hours from the time of registration, the registrant will be sent an email confirming registration from the NMSCPA Foundation.
- Receiving this email confirmation is important because the email will guarantee the registrants position in the class, and serve as a receipt of payment.
- The email confirmation will be **sent to the email address on file with the NMSCPA Foundation**. Please note: it is the responsibility of the registrant to ensure that the NMSCPA has the most recent contact information on file. If you need to update your contact information, please contact the NMSCPA office by email at admin@nmscpa.org or by phone at (505) 246-1699.

**Prices, times, dates and learning platform, for courses listed in the NMSCPA CPE publications are subject to change without notice. The NMSCPA reserves the right to make speaker substitutions at any time without notification to registrants.*

Course Materials:

- Course materials will be provided in an electronic form only (not including in-person courses).
- An electronic version of the course materials will be sent one (1) business day before the course.

Request for a Hardcopy of Course Materials

- At the time of registration, a registrant can request a printed hardcopy of the course materials for an additional non-refundable \$25 fee. Registrants will be responsible for the pickup of the printed materials. Materials will not be mailed.

Cancellation, Refund and Substitution Policies:

Course Cancellation by the Foundation (Not Meeting Attendance Minimum)

- In order for a course to run, the attendance minimum must be met at least ten (10) business days prior to the course date. If the attendance minimum is not met, the course will be cancelled.
- If a decision to cancel a course has been made, registrants will be notified by email no later than seven (7) business days prior to the course date.
- If a decision to cancel a course has been made, the NMSCPA Foundation will not be held responsible for any penalties incurred by registrants who must cancel travel arrangements.
- If a course is cancelled due to not meeting the required attendance minimum, a full refund will be issued to the original payment method used. Registrants also have the option to transfer the balance to their NMSCPA Foundation Money on Account (MOA) to be used for a future NMSCPA Foundation course within the same CPE year.

Course Cancellation by Registrant

If a registrant cancels their course registration, for any reason, the following refund, transfer or substitution policies apply:

- **Nine (9) or more business days prior to the course date:**
 - **Refund**
Registrant is eligible for a full refund for both the course and the \$25 printed course material fee (if applicable).
 - **Transfer**
Registrant can choose to transfer paid course fees to MOA to be used for a future NMSCPA Foundation course within the same CPE year.
 - **Substitution**
Registrant can replace their position in a course with another individual, at no charge. The registrant is responsible for notifying the NMSCPA Foundation of the substitution.
- **Eight (8) business days prior to the course date:**
 - **Refund**
No refund will be issued. The remaining balance will be transferred to MOA. The MOA funds can be used towards a future NMSCPA Foundation course, within the same CPE year.
 - **Transfer**
There is no charge to transfer to another course within the same CPE year.
 - **Substitution**
Registration can replace their position in a course with another individual, at no charge. Registrant is responsible for notifying the NMSCPA Foundation of the substitution.

- **Seven (7) or less business days prior to the course date:**
 - **Refund**
No refund will be issued, **registration fee is forfeited**, and if a hard copy of the course materials was requested, the \$25 (hardcopy of course materials) fee will also be forfeited regardless if the materials were received or not.
 - **Transfer**
The option to transfer MOA is no longer available.
 - **Substitution**
Registrant can replace their position in a course with another individual, at no charge. The registrant is responsible for notifying the NMSCPA Foundation of the substitution.

No-Shows:

- On the day of a scheduled course, a registrant who does not attend will be considered a “no-show”. A “no-show” will result in the forfeit of the full registration fee.

Verification of Attendance:

In-Person

For in-person courses, registrants will be required to check-in at the registration table with an NMSCPA Foundation staff member. For courses that qualify for two (2) or more CPE hours, registrants will be required to sign in and out at the conclusion of the course. Sign out sheets will be located at the registration table or distributed by an NMSCPA Foundation staff member (for multiple day courses, registrants will be required to sign in and out each day). Failure to sign in and out may result in the forfeit of CPE credits, as the NMSCPA Foundation is unable to confirm attendance.

Virtual

For virtual courses, registrants will be required to respond to a series of polling questions. The responses to these questions will act as an attendance verification. Per NASBA guidelines, in order to receive full credit, attendees must answer three (3) polling questions per CPE hour (50 minutes). Please note: the NMSCPA Foundation is not required to provide an alert (bell, ding, etc.) that a polling question was launched. Examples of polling needed for different course lengths are as follows:

2-hour – Registrant must answer 6 polling questions for full credit.

4-hour – Registrant must answer 12 polling questions for full credit.

8-hour – Registrant must answer 24 polling questions for full credit.

16-hour – Registrant must answer 48 polling questions for full credit.

Certificate of Attendance:

A Certificate of Attendance will only be issued to participants who successfully signed in and out of a course, or who signed into Zoom with their first and last name and answered the required amount of polling questions. If a registrant fails to sign in or out, or answer the required amount of polling questions, the NMSCPA Foundation is unable to confirm attendance. If the NMSCPA Foundation is unable to confirm attendance, a Certificate of Attendance will not be issued. Certificates of Attendance will be sent out via email within five (5) business days following the course. **Please note:** it is the responsibility of the registrant to ensure that the NMSCPA Foundation has the most recent contact information on file. If you need to update your contact information, please contact the NMSCPA office by email at admin@nmscpa.org or by phone at 505-246-1699.

Complaint Resolution:

The NMSCPA Foundation strives to provide high-quality continuing professional education courses. If a registrant is not satisfied with the overall experience of the course, the NMSCPA Foundation will issue a refund for the full registration fee. To express your dissatisfaction of a CPE course, please contact, Hope Griego, CPE Coordinator, at 505-246-1699 or by email at hope@nmscpa.org. Please note: All refund requests will be reviewed and approved by the Society President.

Record Retention Policy:

All CPE Course documentation sponsored by the NMSCPA Foundation retains will be retained for five (5) years. The documentation retained includes; complete records of attendance, earned CPE credit, and any relevant course documentation. NMSCPA members and non-members may request a copy of their CPE transcript.

Privacy:

- The NMSCPA Foundation will not sell or share any collected contact information.
- By participating in any course sponsored by NMSCPA Foundation, you agree that your name, employment, and comments may be monitored, recorded and viewed by others.

Policy Definitions:

- **Course** – Refers to an NMSCPA Foundation CPE course, event, or conference and includes all forms of learning platforms.
- **CPE** – Continuing Professional Education.
- **Hybrid** – A course offered using multiple learning platforms concurrently (i.e. in-person and virtual).
- **Learning Platforms** – Refers to the various methods a registrant can take a course through the NMSCPA Foundation (virtual or in-person).
- **MOA** – Money on Account.
- **NMSCPA** – New Mexico Society of CPAs.
- **NMSCPA Foundation** – Refers to the New Mexico Society of CPAs Foundation for Education and Research.
- **Registrant** – An NMSCPA member or non-member who is registered for an NMSCPA Foundation course.
- **Virtual** – A course offered using an on-line learning platform (i.e. Zoom).
- **A.M.** – The course will begin before 12:00pm MST.
- **P.M.** – The course will begin at 12:00pm MST or after.

Policy Inquires or Comments:

For inquires or comments on the NMSCPA Foundation CPE course policies, please contact the NMSCPA CPE Coordinator, Hope Griego by calling 505-246-1699, or by email at hope@nmscpa.org.