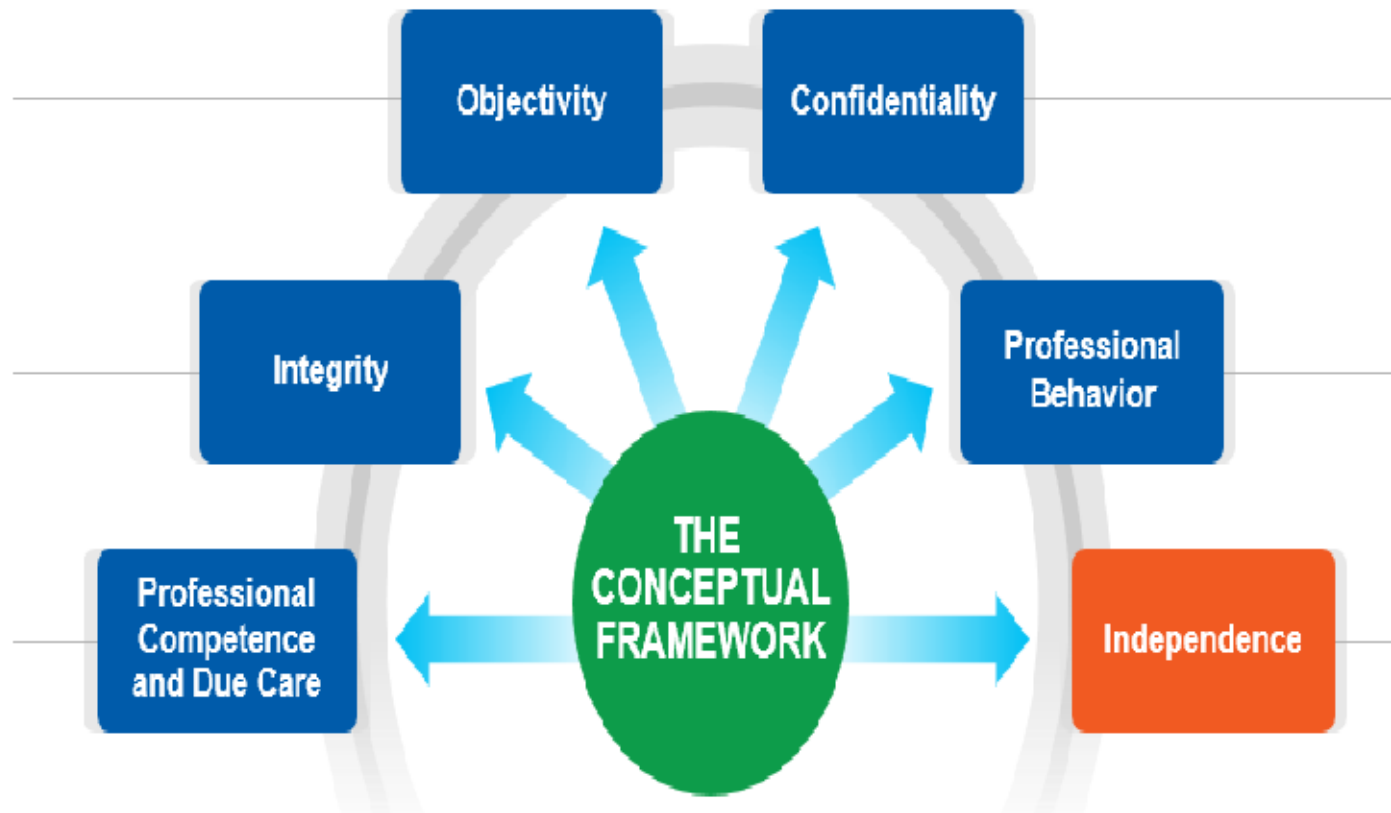




# Utah Laws and Rules

2024

# Why the Utah Laws and Rules Requirement?



# Updated Definitions We'll Discuss

- Practice of public accounting
- Principal place of business
  - Firms
  - CPA of record
- Substantial equivalency

## 2024 Legislative Session

- **HB58 – Licensing Amendments**
  - Broadens DOPL discretion to accept substantially similar education
  - Permits DOPL to issue limited training permits to applicants seeking licensure by endorsement
  - Establishes licensure by endorsement process that applies to all other statutory licensure
  - Requires an annual report

# 2023 Legislative Changes

- SB35 – Reciprocal Professional Licensing
  - Creates a process for certain agencies to issue licenses and certificates by endorsement
  - CPAs already have this in place with mobility and endorsement
  - We will continue to see a trend to tearing down “barriers to entry”

## 2023 Legislative Session

- SB36 – Professional Licensing Amendments
  - Creates and modifies definitions
  - Clarifies the purpose of recommendations provided by a professional licensure board to the director of DOPL
  - Authorizes the director of the division to designate certain professional licensing board members the ability to preside at adjudicative proceedings
  - Foreign credentialing addressed

## 2019 Legislative Session

- HB226 – Occupational Licensing Revisions
  - Defines competency-based licensing requirement
  - Allows the director of DOPL to implement competency-based licensing requirements under certain circumstances

## Competency-based licensing requirement:

- A practical assessment of knowledge and skills that clearly demonstrate a person is prepared to engage in an occupation or profession regulated by this title, and which the director determines is at least as effective as a time-based licensing requirement at demonstrating proficiency and protecting the health and safety of the public.



## Time-based licensing requirement:

- A specific number of hours, weeks, months, or years of education, training, supervised training, or other experience that an applicant for licensure under this title is required to complete before receiving a license under this title. “Time-based licensing requirement” does not include an associates degree, a bachelor’s degree, or a graduate degree from an accredited institution of higher education.

# State Board of Accountancy

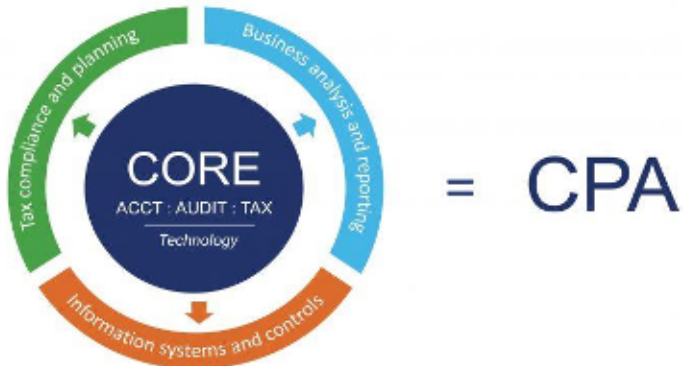
- Robert M. Anderson - Chair
- Geri Douglas
- David J. Young – Public member
- Peter M. Mann
- Brian L. Deppe



# CPA Exam Changes

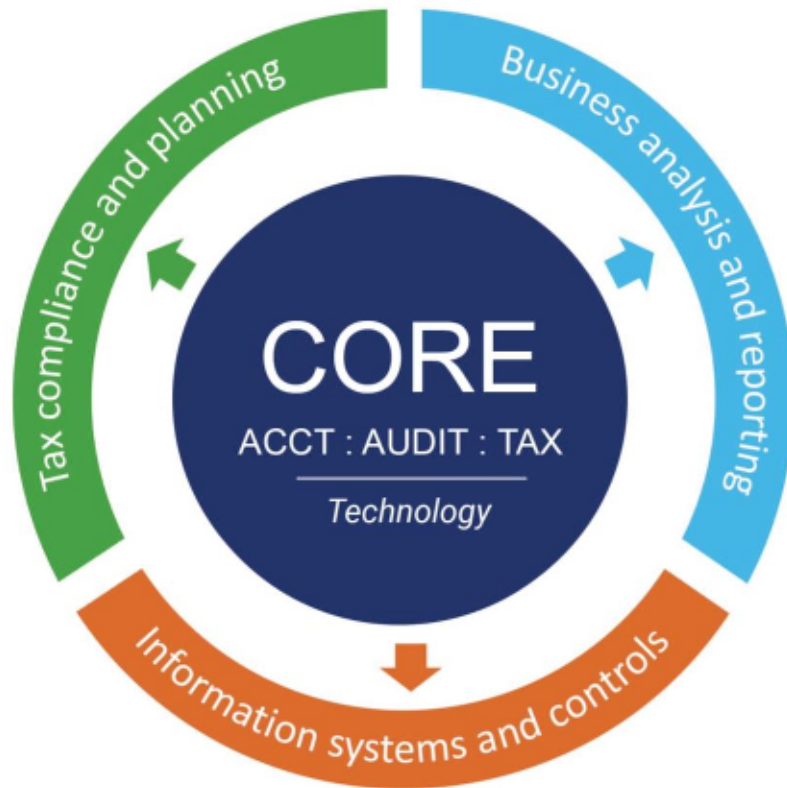
- Uniform Accountancy Act
  - What is it really?
- Model Rule 5-7
  - Changes made as a result of the comment letter invitation sent out in February 2023

# What does this mean for Utah?



- *On August 2, 2023, the Utah board voted to extend conditional credit from 18 months to 30 months effective July 1, 2023.*
- *This means your credit which is due to expire in 2023 will be extended to 30 months from the date of your score release.*
- *NASBA will be updating candidate records to reflect this change.*

# New Licensure Model: Core and Disciplines



Strong **Core** with accounting, auditing, and taxation/regulation along with a recognition of the impact of technology

Knowledge & skills in (one of) three **Disciplines**

Reflects reality of practice

Adaptive and flexible

One CPA license

Enhances public protection

CPA Evolution Exam launching Jan. 2024

## CPA Evolution Launched Successfully!!!



- *Posted: July 31, 2024*
- On July 31, 2024, NASBA received and processed the following score from the AICPA: 8765 AUD, 10357 FAR, 8811 REG and 48 IQEX and the following International CPA Exam score: 1338 AUD, 1887 FAR and 1227 REG. Good luck!

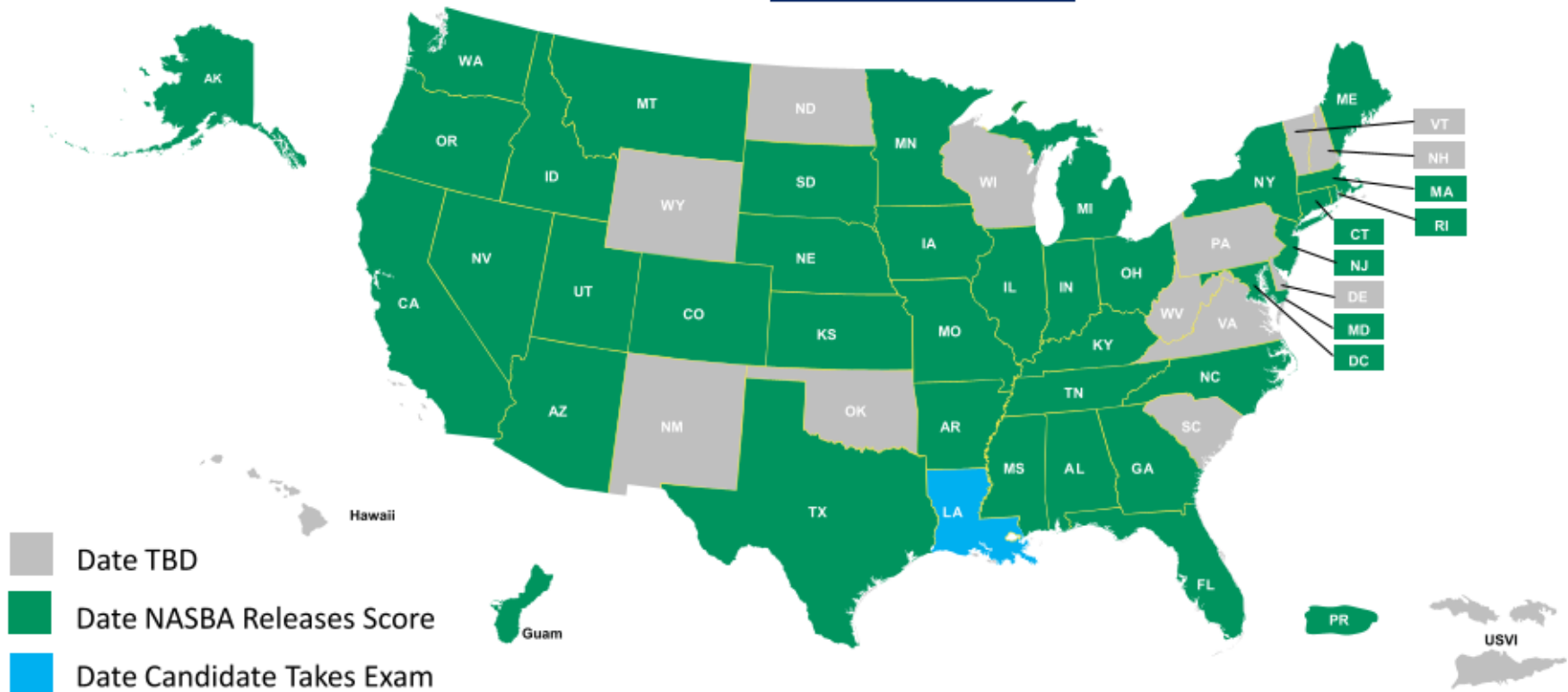
## **REVISED** 2024 Test Administration Schedule / Score Release Timeline\*

Quarter	Core Test Dates	Core Score Reports	Discipline Test Dates	Discipline Score Reports
24Q1	Jan 10 – Mar 26	Jun 4	Jan 10 – Feb 6	Apr 24
24Q2	Apr 1– Jun 25	Jul 31	Apr 20 – May 19	Jun 28
24Q3	Jul 1 – Sep 25	Approx Nov 2	Jul 1 - 31	Sep 11
24Q4	Oct 1 – Dec 26	Early Feb 2025**	Oct 1 - 31	Dec 11

**\*All dates are subject to change.**

**\*\* Could be throughout the 24Q4 window**

## Status of Board of Accountancy Decisions Re: Start Date For Credit Period as of March 25, 2024





# Licensing



# Term of License

- 2 Year term
- Renews December 31 even numbered years
- DOPL has the ability to change renewal timing

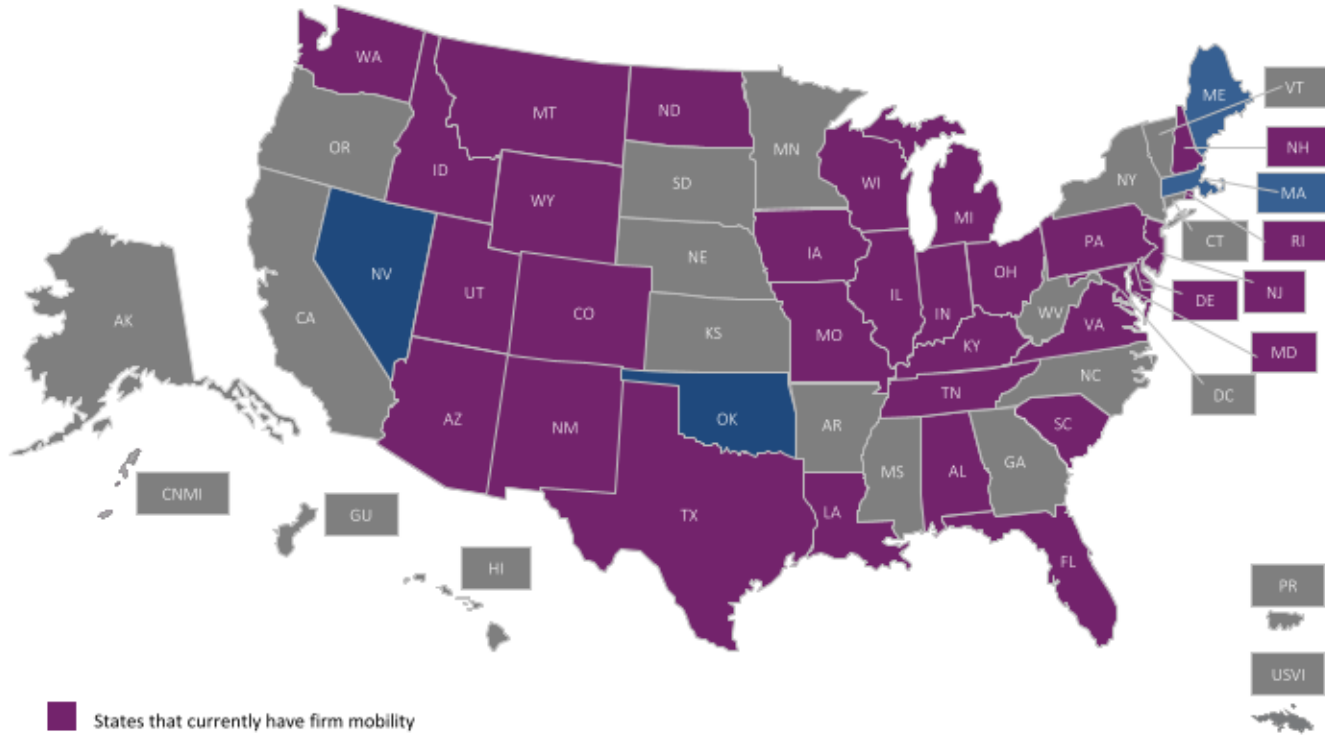


# Firm Registration

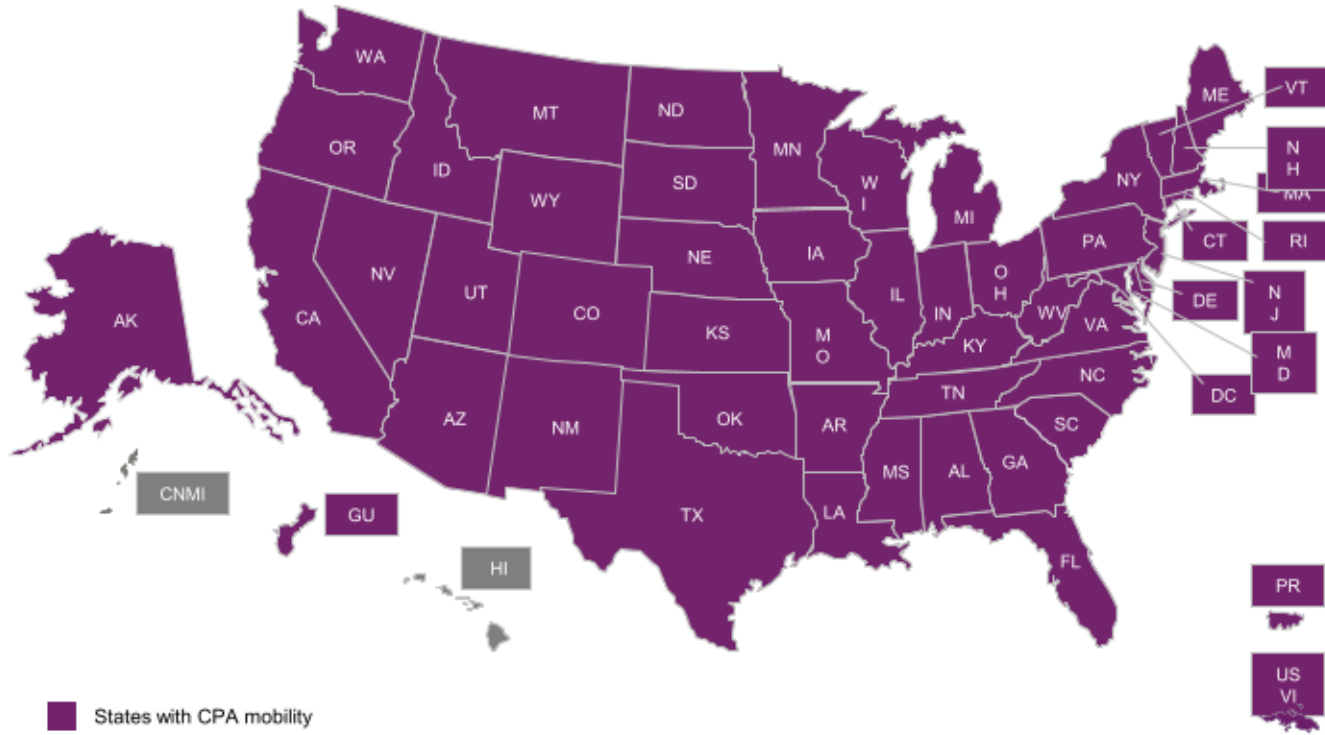
- 2-year term
- Simple majority held by individuals – 2 tier
- Each separate location must register separately
- Designee of who is responsible for proper registration
- Peer Review



# CPA Firm Mobility



States with Individual Mobility



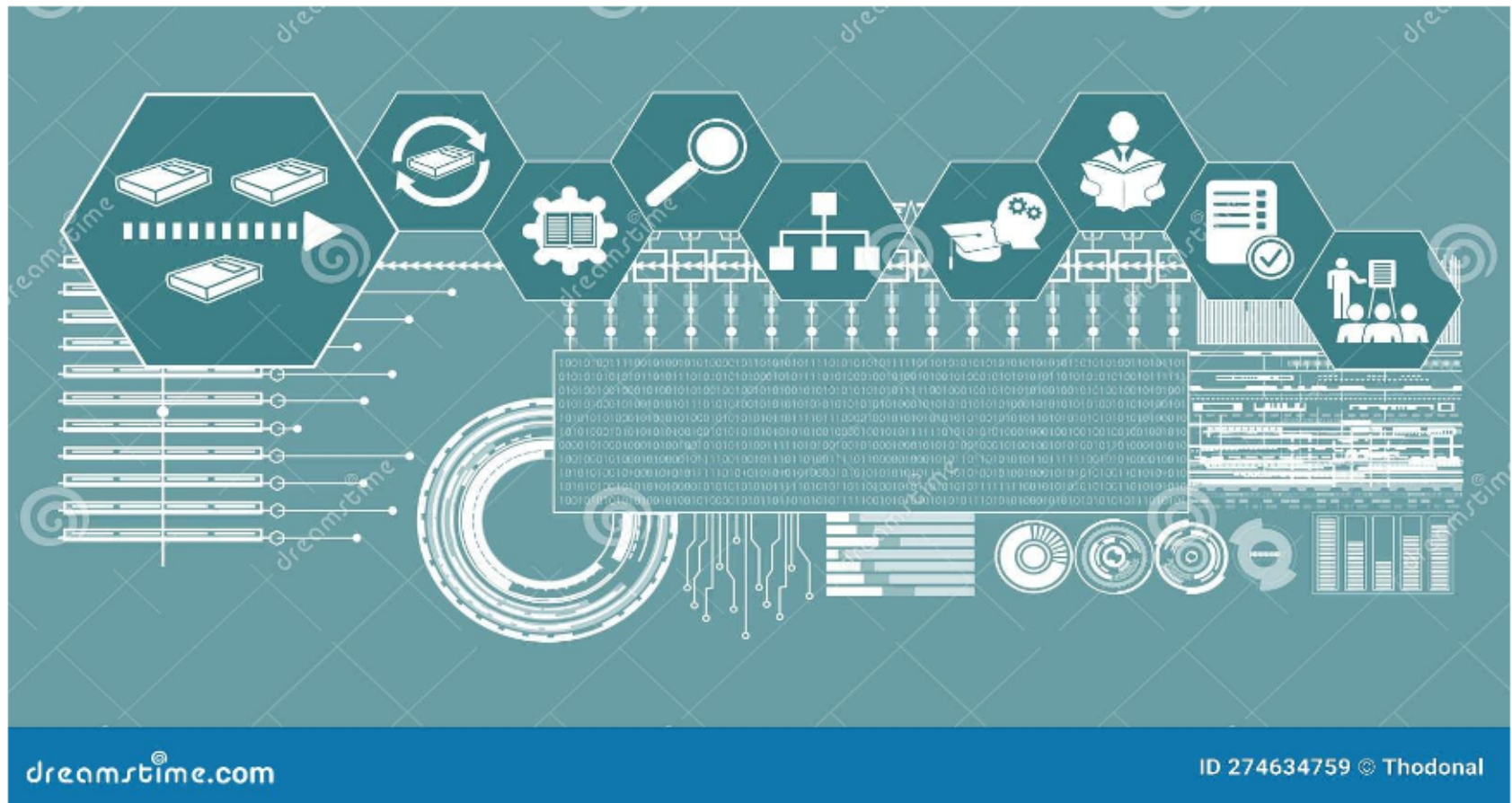
- States with CPA mobility
- States that are still pursuing individual mobility

\* States that only have individual mobility for other mobility states

# Peer Review

- Initial peer review to no later than 18 months after the date of the issuance of its initial report
- Every three years
- If two or more firms are merged or sold and combined, the surviving firm retains the year of review of the largest firm
- If you no longer need to do peer review, indicate on your licensure renewal.

# Continuing Professional Education



# New Reporting System

## **\*\*IMPORTANT INFORMATION REGARDING CPE REPORTING\*\***

**Effective January 05, 2023** the Division has partnered with NASBA's [CPE Audit Service](#) to track and report compliance of your CPE requirements.

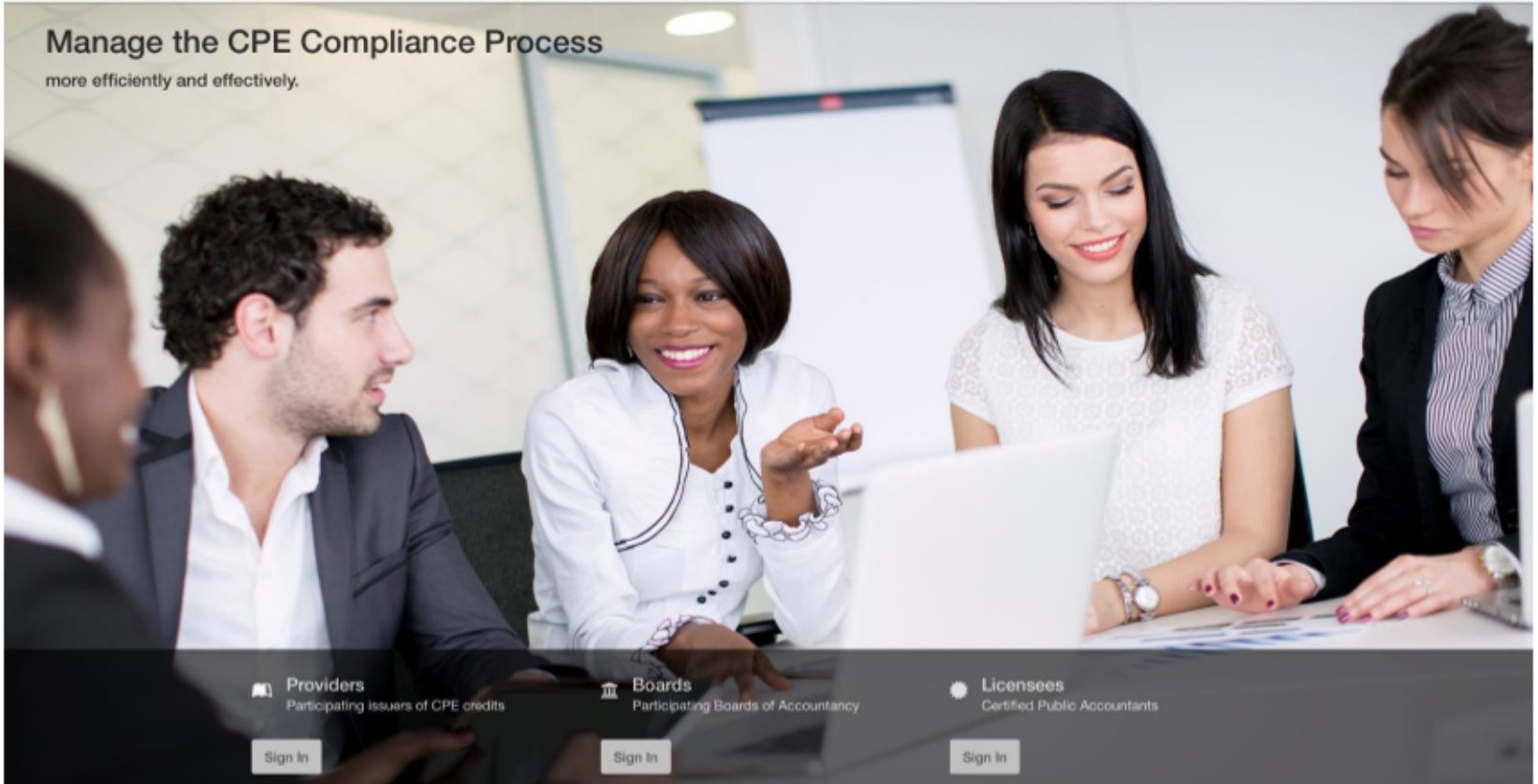
For questions regarding [CPE Audit Service](#) or to register, email the CPE Audit Service team at: [cpeauditservice@nasba.org](mailto:cpeauditservice@nasba.org)

For questions regarding CPE requirements, email the board at: [B6@utah.gov](mailto:B6@utah.gov)



## Manage the CPE Compliance Process

more efficiently and effectively.



**Providers**

Participating Issuers of CPE credits

Sign In



**Boards**

Participating Boards of Accountancy

Sign In



**Licensees**

Certified Public Accountants

Sign In

# Oops, Now what?!



## Account Registration

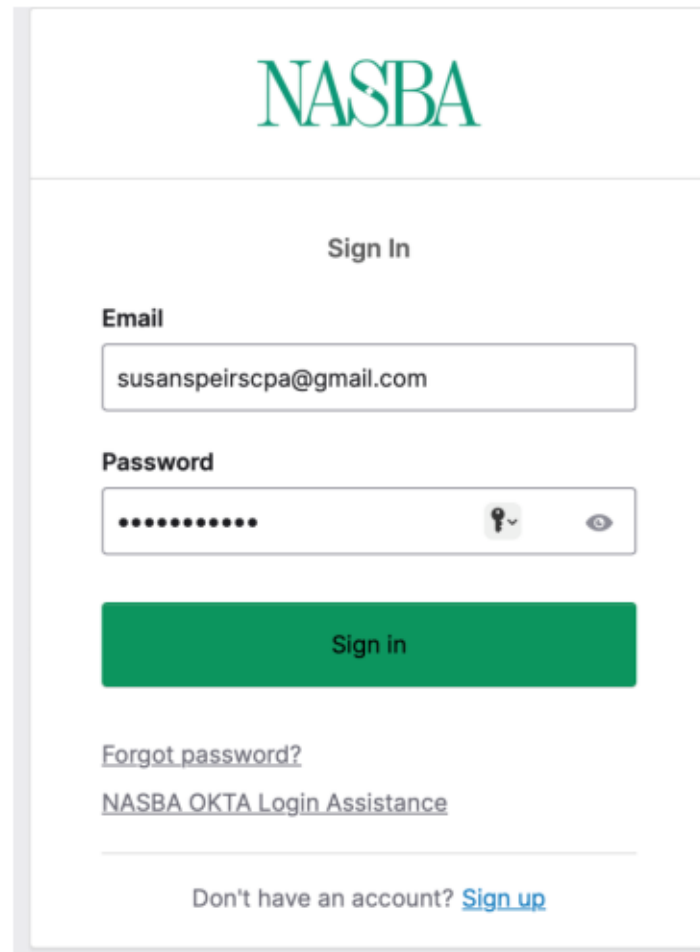
The values entered do not match the information required to complete registration. Please refer to the registration information sent to you or the values needed or [click here](#) to view contact information for the Board of Accountancy to obtain further assistance.

Welcome to the NASBA CPE Audit Service!

In order to register your account to begin using the service, refer to your account registration notice e-mail or letter. Also, refer to your Board issued license number.

These documents will allow you to provide the information below.

# Step by Step CPE



The image shows a screenshot of the NASBA Sign In page. At the top, the NASBA logo is displayed in green. Below the logo, the text "Sign In" is centered. There are two input fields: "Email" with the value "susanspeirscpa@gmail.com" and "Password" with a masked password of ten dots. To the right of the password field are icons for a key and an eye. A green "Sign in" button is positioned below the fields. At the bottom, there are links for "Forgot password?", "NASBA OKTA Login Assistance", and "Don't have an account? Sign up".

**NASBA**

Sign In

Email

susanspeirscpa@gmail.com

Password

..... 🔑 👁

Sign in

[Forgot password?](#)

[NASBA OKTA Login Assistance](#)

---

Don't have an account? [Sign up](#)

# Step by Step CPE



Utah | License Number 159428-2601 **ACTIVE**

Jan 01, 2023 - Dec 31, 2024

License Issue Date Sep 21, 1988

[Go to all reporting periods](#)

Compliance Status

Remaining Duration

**Compliant**

2 months, 16 days.

Last Calculated: October 3, 2024 02:35:42 PM

[Requirement Summary ▶](#)

[View Details](#)



Utah | License Numbr

License Issue Date Sep 21

Compliance Status ⓘ

✓ Compliant

Last Calculated: October 3,

Requirement Summary ▶

Jan 01, 2023 - Dec 31,

Go to all reporting p

View Det

Jurisdiction Info



Utah Board of Accountancy

- **Address:** PO Box 146741, Salt Lake City, UT 84114-6741
- **Phone:** 801.530.6628
- **Fax:** 801.530.6511
- **Email:** [b6@utah.gov](mailto:b6@utah.gov)
- [Update Personal Contact Information with the Board](#)
- [Rules & Regulations](#)

**CPE Requirements Summary:**

**License Renewal:**

- **Date:** 12/31
- **Type:** Biennial
- **Schedule:** Even Years

**CPE Reporting Period:**

- **Dates:** 1/1 to 12/31
- **Type:** Biennial Fixed
- **Schedule:** Even Years

**Initial Period Requirements:**

Requirement	Hours
No Requirements	N/A

- **Earning Period:** Credits must be earned between license date and end of reporting period.
- **Proration:** No requirements during initial biennial reporting period. If

January 01, 2023 to December 31, 2024

Time Remaining: 5 months, 2 days.

Compliance Status 

●●● In Progress

Last Calculated: May 31, 2024  
10:55:57 AM

**Attention:**

**Carry Credit:** The Utah Board of Accountancy will NOT REQUIRE any credits carried from the 2021-2022 Reporting Period to the 2023-2024 Reporting Period to be entered into CPE Audit Service UNLESS you are selected for an audit of your CPE. If you are selected for an audit, you should be prepared to enter all credits earned for the 2023-2024 period and any credits earned in 2021-2022 that were carried forward to the current cycle. While the Board is not REQUIRING the previous year's entry, if you have carry hours you want calculated in the new period, then you will need to enter all hours individually for the 2021-2022 reporting period.

**CPE FAQs:** For questions regarding CPE Requirements, please review the [CPE FAQs](#) provided by the Utah Board of Accountancy.

If you missed our webinars on CPE Credit Entry in January, you can view the [January 17th session](#).

**Tip for Uploading Course Attachments:** Before uploading a file from your computer, please ensure that the filename includes only alphanumeric characters and does not include punctuation, special characters, or symbols as these may prevent a successful file upload.

Overview

Compliance Report

Missing Information

Notes

 Export

 Print

Requirements Summary

Credit Adjustments 

Carry Credit ... 

Requirements	Required	Carried	Earned	Short	Available Carry →	Requirement Met?
--------------	----------	---------	--------	-------	----------------------	------------------

Requirements Summary

Credit Adjustments **58**

Carry Credit ...

Requirements	Required	Carried	Earned	Short	Available Carry →	Requirement Met?
Total Hours	80	0	129		40	✓
Ethics	3	0	9.5		6.5	✓
UT Rules and Regulations	1	0	2		1	✓

Add Credit

Add or Update Attachments for Course

All

<input type="checkbox"/>	Date		Title	Course Number	Provider	Delivery Method	Program Type	Total Earned	
▶ <input type="checkbox"/>	Oct 3, 2024	1	2023 AICPA & CIMA National Tax and Sophisticated Tax Conference		AICPA	Group Live	AICPA and State Society Programs	9	⋮
▶ <input type="checkbox"/>	Sep 16, 2024	1	AICPA Town Hall Series 09162024		AICPA	Group Internet-Based	AICPA and State Society Programs	1	⋮
▶ <input type="checkbox"/>	Sep 11, 2024	1	Social Security		Utah Association of Certified Public Accountants (UACPA)	Group Internet-Based	AICPA and State Society Programs	1	⋮

## Add Attachment

Upload new from computer     Associate existing attachment

or drag and drop files here to upload

Upload file from your computer (jpg, png, doc, xls or pdf). Max file size 10MB.

## Select Delivery Method

- Group Live
- Group Internet-Based
- Blended Learning
- Nano Learning
- Interactive Self Study
- Non-interactive Self Study
- QAS Self Study
- Other Learning Activity (APM / CPE Technical Reviewer / Practice Review)

## Select Program Type

Cancel

Save and Add New

Save



## Select Program Type ?

AICPA and State Society Programs ▾

Professional education and development programs offered by the American Institute of Certified Public Accountants (AICPA) or any state CPA Society.

## Enter Credit Detail for AICPA and State Society Programs Courses

\* Title ?

\* Start Date ?

mm/dd/yyyy



\* End Date ?

mm/dd/yyyy



\* Country ?

Select a country... ▾

\* State/Province ?

\* Provider ?

To search for a provider, please type in the provider name or the NASBA Registry Sponsor ID.

Select a provider... ▾

If your provider is not found, add a new provider below.


Add Provider


Is this provider registered with other Boards or agencies? If yes, add a new registration below.

Add Registration






## Add Subject Area

Subject Area 

Select a subject area... 

CPE Credit 

Add Subject Area

Subject Area	 Reported Hours	
Behavioral Ethics	4	 
Regulatory Ethics	1	 

« Previous **1** Next »

Showing 1 to 2 of 2 entries

Show 25  entries

## Notes

 Add Notes

Subject Area	Reported Hours	
Behavioral Ethics	1	 

[« Previous](#) **1** [Next »](#)

Showing 1 to 1 of 1 entry

Show  entries

## Course Questions

### ▼ Course/Credit Questions

Utah Association of Certified Public Accountants (UACPA) - No Course Number - Utah Laws and Rules - 07/29/2024

Does the content of this course include at least one hour of education on the Utah Certified Public Accountant Licensing Act and Certified Public Accountant Licensing Act Rule? If you are unsure, please review the board's [website](#).

Yes

No

## Notes

 **Add Notes**

Add or Update Attachments  
for Course

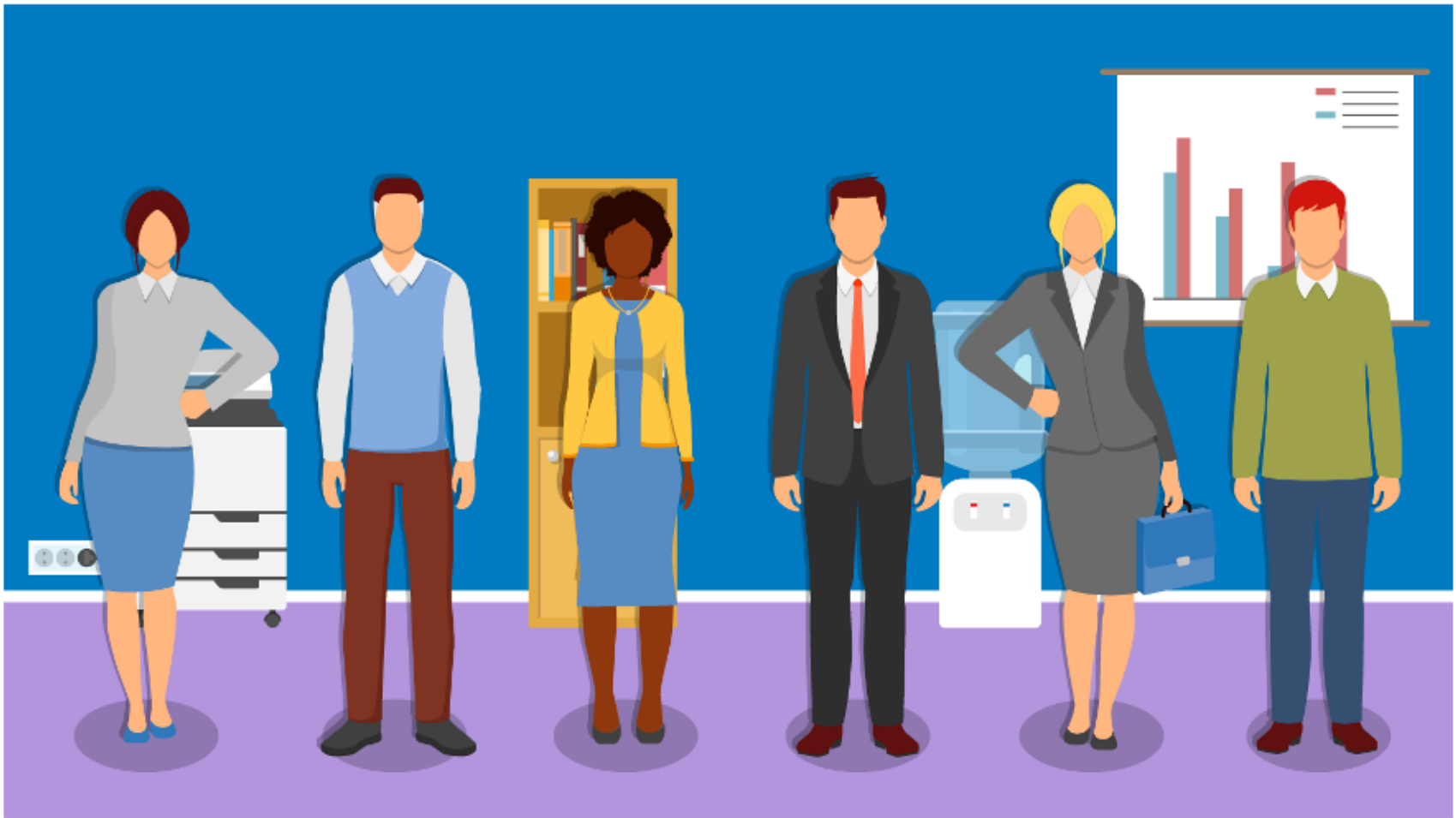
All Y

<input type="checkbox"/>	Date		Title	Course Number	Provider	Delivery Method	Program Type	Total Reported	
▶ <input type="checkbox"/>	Oct 3, 2024	1	2023 AICPA & CIMA National Tax and Sophisticated Tax Conference		AICPA	Group Live	AICPA and State Society Programs	9	⋮
▶ <input type="checkbox"/>	Sep 16, 2024	1	AICPA Town Hall Series 09162024		AICPA	Group Internet-Based	AICPA and State Society Programs	1	⋮
▶ <input type="checkbox"/>	Sep 11, 2024	1	Social Security		Utah Association of Certified Public Accountants (UACPA)	Group Internet-Based	AICPA and State Society Programs	1	⋮
▶ <input type="checkbox"/>	Aug 14, 2024	1	UACPA Update - Lecture Series		Utah Association of Certified Public Accountants (UACPA)	Group Internet-Based	AICPA and State Society Programs	1	⋮
▶ <input type="checkbox"/>	Aug 1, 2024	1	AICPA Town Hall Series		AICPA	Group Internet-Based	AICPA and State Society Programs	1	⋮
▶ <input type="checkbox"/>	Jul 29, 2024	0	Utah Laws and Rules		Utah Association of Certified Public Accountants (UACPA)	Group Internet-Based	AICPA and State Society Programs	1	⋮
▶ <input type="checkbox"/>	Jul 18, 2024	0	AICPA Downhill Series 07-18-2024		AICPA	Group Internet-Based	AICPA and State Society Programs	1	⋮
▶ <input type="checkbox"/>	Jun 7, 2024	1	2024 June Leadership Council		Utah Association of Certified Public Accountants (UACPA)	Group Live	AICPA and State Society Programs	5	⋮
▶ <input type="checkbox"/>	May 10, 2024	1	2024 Taxes Now Conference		Utah Association of Certified Public Accountants (UACPA)	Group Live	Committee Meetings	4	⋮
▶ <input type="checkbox"/>	May 10, 2024	1	2024 Taxes Now Conference		Utah Association of Certified Public Accountants (UACPA)	Group Live	Other Organization's Programs	4	⋮
▶ <input type="checkbox"/>	Mar 21, 2024	1	2024 AICPA Regional Council		AICPA	Group Live	AICPA and State Society Programs	4.5	⋮
▶ <input type="checkbox"/>	Feb 29, 2024	1	AICPA Town Hall Series		AICPA	Group Internet-Based	AICPA and State Society Programs	1	⋮

# CPE Monitoring



# Exemptions from Licensure



# Emeritus Status

what are other  
words for  
emeritus status?



golden parachute,  
golden handcuffs,  
pensioning off,  
putting out to pasture



Thesaurus.plus

# Emeritus License – DOPL Website



UTAH DEPARTMENT  
OF COMMERCE

Division of Professional Licensing

## Request for CPA-Emeritus License

### APPLICANT INFORMATION

Full Legal Name: \_\_\_\_\_  
First Middle Last

All Previous Legal Names: \_\_\_\_\_

Requesting Emeritus Status on License Number: \_\_\_\_\_

SSN: \_\_\_\_\_ Date of Birth: \_\_\_\_\_ Gender:  Male  Female

Address: \_\_\_\_\_

Street Address (including Apt/Unit/Ste #) and/or PO Box

City State ZIP Code

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

#### Please Select ONE:

- I am a United States citizen OR a non-citizen of the United States who is lawfully present.  
 I am a foreign national not physically present in the United States.  
 None of the above, please explain: \_\_\_\_\_

Driver License or State ID Card: \_\_\_\_\_  
State of Issue ID/License Number Expiration Date

**NOTE:** If you do not hold a US Driver's License or a US State ID, you must present a legible copy of your current and valid government issued document(s) showing evidence of lawful presence in the United States.

### AFFIDAVIT AND RELEASE

1. I certify that my license is in good standing.
2. I understand that I must continue to pay the renewal fees for my emeritus license.
3. I understand that I may not practice while my license is in emeritus status, and that I must apply for and receive notification of my active license before resuming practice.
4. I understand that I must meet current renewal requirements and pay a reactivation fee to return my license to active status.
5. I understand that I am responsible to update the Division of any changes relating to my license.

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

The following items are required to complete your emeritus request:

- \$50.00 non-refundable application processing fee, made payable to "DOPL".  
 Submit the license and wallet copy of the license you wish to change to emeritus status.

Submit the above items with your completed application to:

**In person or via express delivery:**  
Division of Professional Licensing  
Heber M Wells Building, 1<sup>st</sup> Floor Lobby  
160 E 300 S  
Salt Lake City, UT 84111

**US Postal Service:**  
Division of Professional Licensing  
PO BOX 146741  
Salt Lake City, UT 84114-6741



# Licensure Denial and Discipline



# Unlawful Conduct



# Unprofessional Conduct



## Business Fraud Risk Framework



Many of the schemes can be perpetrated by several of the listed groups; for sake of brevity, each scheme is listed only once on this framework. Fraud schemes may be internal and/or external to an organization and may be applicable to multiple industries.

# Regulatory Operating Standards



# Privity

