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CPA CPE FAQs

Q: What is the new system to report CPE's and where do I go?

A: The new record-keeping system is operated and managed by NASBA through the *CPE Audit Service* team. The website is: cpeauditservice.nasba.org

Q: Why is there a new system?

A: The old system managed by DOPL was unable to calculate carry forward hours consistently and accurately.

Q: Does this mean NASBA will be auditing me?

A: No. The Division of Professional Licensing in collaboration with the Utah State Board of Accountancy will continue to perform the audits.

Q: I don't have a registration code, how do I get one?

A: You can email our team at B6@utah.gov or the *CPE Audit Service* team at cpeauditservice@nasba.org to request to have the code sent to you. Be sure to provide your Utah license number in your request.

Q: I forgot my password for *CPE Audit Service*, how can I reset my password?

A: You can email our team at B6@utah.gov or the *CPE Audit Service* team at cpeauditservice@nasba.org to request to have an email sent that will enable you to reset your password. Be sure to provide your Utah license number in your request.

Q: When do my hours need to be in?

A: The 2-year renewal period runs from January 1st of each odd year through December 31st of each even year. Your license expires on December 31st of each even year, so be sure to have your hours recorded and your license renewed by the expiration date.

Q: How many hours do I need since the system wasn't calculating correctly?

A: 80 Hours. Under [Utah Administrative Code R156-26a-303b](#), you are required to have 80 hours in every renewal cycle. 4 of those hours are required to be in ethics with 1 of the ethics hours covering the Utah Laws and Rules specifically.

Q: I heard we were being given 40 hours for the old system not working; is that true?

A: Since our previous recording system was not calculating correctly, we will not be asking for verification of any declared carryover hours from the 2021-2022 period. So, while we are not reducing the number of hours required, if you affirm (up to) 40 carryover hours, we will rely on the accuracy of that statement and will not be requiring verification. Please keep in mind that this is a one-time allowance applied during the 2023-2024 renewal period only.

Q: How do I attest to those carryover hours?

A: You have two options:

- Select the January 01, 2021 – December 31, 2022 reporting period and manually enter your CPE records for that time period. If you were diligent in entering those courses in DOPL's old system, we should be able to access that period and provide you with screenshot of your entries. Keep in mind that it will not have any carryover hours that may have been brought *into* that period, as this was one of the areas that failed to calculate correctly.
- If you do not want to enter in the credit details for the 2021-2022 reporting period for the carryover hours, we are making a one-time allowance – for the 2023-2024 period **only** – to allow you to create a generic manual entry in your account with *CPE Audit Service* to represent carried hours. With minimal information, you can manually create a new “provider” for up to 40 carryover hours. You will need to identify those hours as carryover hours and that they were obtained during the 2021-2022 reporting period.

Q: Can I carryover ethics hours?

A: Yes and No. Excess ethics hours that are carried forward will only be counted as general hours in the reporting period to which they are carried. You will still be required to obtain the total of 4 hours of ethics education in each reporting period to meet your CPE requirements.

Q: Why does *CPE Audit Service* say I need 4 hours of ethics AND 1 hour of Utah Laws and Rules?

A: The 1 hour of Utah Laws and Rules is included in the 4 hour ethics total, but is listed separately for clarity when under audit. When you indicate that your course with Regulatory Ethics or Behavioral Ethics contains the 1-hour of Utah Laws and Rules content, credit will be applied to both the Utah Laws and Rules requirement as well as the ethics requirement.

Q: Is there a minimum number of hours I need to obtain each year?

A: No, just as long as you complete the required 80 hours during the 2-year renewal period.

Q: What happens if I don't complete them all by the end of the period?

A: You must complete the required 80 hours in order to be eligible for renewal of your license. If you fail to complete 80 hours by the end of the renewal period, your license will expire and you will be unable to practice until you have completed the CPE hours and renewed your license.

Q: What resources are available if I have questions about using the site?

A: Videos and written instructions on credit entry, adding attachments, and other functions you can perform are available under the Help tab within your *CPE Audit Service* account. Still have questions? Please contact the *CPE Audit Service* team at cpeauditservice@nasba.org