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Division of
Professional Licensing
**UTAH DEPARTMENT OF COMMERCE**

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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 in collaboration with the Utah Board of Accountancy. The website is: cpeauditservice.nasba.org

**Q: Why is there a new system?**
A: The old system managed by the Division of Professional Licensing ("DOPL") was no longer viable.

**Q: Does this mean NASBA will be auditing me?**
A: No. DOPL, 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 and is there anything specific I need to know about the registration codes?**
A: The Utah Board uses an 8-digit registration code that is provided to you with your license renewal notice. This 8-digit registration code can only be used to complete the renewal of your license. *CPE Audit Service* uses a 10-digit registration code that can only be used to register for *CPE Audit Service*.
Requests for license renewal registration codes should be directed to the Board at B6@utah.gov; Requests for *CPE Audit Service* registration codes should be directed to the *CPE Audit Service* team at cpeauditservice@nasba.org. Be sure to provide your Utah license number with either request.

**Q: I forgot my password for *CPE Audit Service*, how can I reset my password?**
A: To reset your password, click the "Forgot Password" link on the sign in page of *CPE Audit Service*. An email will be sent from noreply@nasba.org. Ensure that emails are accepted from this address. You can also email the Utah Board 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. Passwords expire every 180 days.

**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.
*Note: It is recommended to enter your hours as you complete them to avoid the rush at the end of the renewal cycle.

Utah Department of Commerce • Division of Professional Licensing (DOPL)
Heber M. Wells Building • 160 East 300 South • P.O. Box 146741 Salt Lake City, UT 84114-6741
www.dopl.utah.gov • telephone (801) 530-6628 • toll-free in Utah (866) 275-3675 • fax (801) 530-6511

**Q: How many hours am I required to complete?**
A: 80 Hours. Under Utah Administrative Code R156-26a-303b, you are required to have 80 hours in every renewal cycle. 3 hours must be in ethics, and 1 hour must cover Utah Laws and Rules.

**Q: How do I carry credits in *CPE Audit Service*?**
A: If you have credits available to carry forward, select the carry credit drop-down under the Requirements Summary and select "Excess All Forward". This will generate a preview page displaying what is available to carry. Click "Confirm" at the bottom of the page to carry the credits.

**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 3 hours of ethics education and 1 hour of Utah Laws and Rules in each reporting period to meet your CPE requirements.

**Q: Why are my credits not being applied to the Ethics or Utah Laws and Rules requirement within *CPE Audit Service*?**
A: When you enter a course with Regulatory Ethics or Behavioral Ethics, then *CPE Audit Service* will present a missing question asking, "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 answered "Yes", then one hour of ethics will apply to Utah Laws and Rules and the remaining ethics will apply to the Ethics requirement. If answered "No", then ethics credits will only apply to the Ethics requirement. The missing question will appear in the Missing Information tab in the Compliance Report after *CPE Audit Service* calculates compliance. A video tutorial can be viewed here.

**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.

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