

# Utah CPAs: Licensing Act and Rule

Staying current with your state's licensing requirements is essential for every practicing CPA. This course walks through the Utah Certified Public Accountant Licensing Act and its accompanying administrative rule, giving you a clear understanding of the legal framework governing CPA practice in Utah. A practical case study on holding out as a CPA helps illustrate how these rules apply in real-world situations. Ideal for Utah CPAs seeking to maintain compliance and strengthen their knowledge of state-specific licensing standards.

CREDIT HOURS 1 | FIELD OF STUDY ETHICS | EXAM QUESTIONS 5

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## LEARNING ASSIGNMENTS AND OBJECTIVES

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### Assignment

- Study the full course materials included here.
- Complete the review questions after each chapter.
- Answer 5 final exam questions.
- Final exam is scored immediately, 70% or better passes.
- Certificate of completion is available in your account.
- Failed exams can be retaken free of charge.

### Course Objectives

- Recall the responsibilities of the Utah Board of Accountancy.
- Identify requirements and restrictions of active and inactive Utah CPAs.
- Recognize the requirements of renewal for certificate holders.

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## TABLE OF CONTENTS

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### CHAPTER

# 00

## **Introduction ..... 4**

**0.01**    How This Course Is Organized ..... 4

**0.02**    Board Of Accountancy ..... 5

**0.03**    Utah State Board Of Accountancy Website..... 6

Test Your Knowledge..... 7

---

### CHAPTER

# 01

## **Utah Certified Public Accountant Licensing Act.... 9**

**1.01**    [Centered] Certified Public Accountant Licensing Act ..... 9

**1.02**    Additional Important Statute ..... 22

Test Your Knowledge..... 23

---

### CHAPTER

# 02

## **Utah Certified Public Accountant Licensing Act Rule ..... 25**

**2.01**    Certified Public Accountant Licensing Act Rule ..... 25

Test Your Knowledge..... 33

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**Final Exam Copy..... 64**

**Index ..... 64**

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## INTRODUCTION

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### *Chapter Objective*

**After completing this chapter, you should be able to:**

- Recall the responsibilities of the Utah Board of Accountancy.

Almost all states require that CPAs pass an ethics course prior to obtaining their initial CPA certificate. More and more states are adopting regulations mandating ethics CPE as a condition of renewing one's right to practice. CPAs often ask, "Why an ethics course – I've been practicing for years." The answer is simple. The accounting industry is undergoing change at a rapid pace. The areas undergoing the greatest change are mobility, commissions, non-licensee ownership, contingent fees, and peer review.

Utah law is often different from the AICPA. Thus, while you could be acting ethically in the eyes of the AICPA, you could be in violation of Utah law.

### **HOW THIS COURSE IS ORGANIZED**

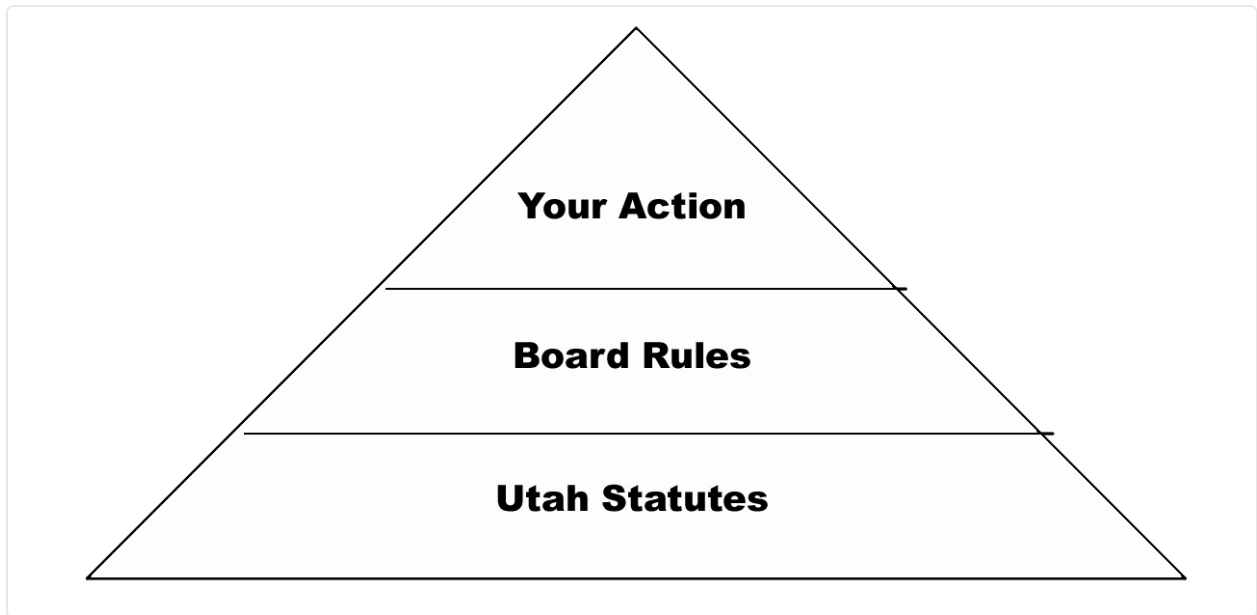
Because it is designed as a one CPE hour course, the course focuses on the actual Utah rules. These "rules" have two sources.

**Chapter 1: Certified Public Accountant Licensing Act** – this is the law the legislature wrote. It is sometimes vague and leaves some room for interpretation.

**Chapter 2: Certified Public Accountant Licensing Act Rule** – these rules were drafted by the Board in order to interpret and clarify the statutes. The rules are based on the statutes but are generally more meaningful because they explain the statute and enumerate special actions which are allowed or prohibited. The rules were adopted only after public hearings and comment.

Due to the short nature of this course, only selected portions of the Licensing Act and Licensing Act Rule will be presented and discussed. However, the Appendix to the course provides complete copies of the Licensing Act and Licensing Act Rule for your convenience.

The Law and Rule can be compared to a pyramid:



## BOARD OF ACCOUNTANCY

The State Board of Accountancy regulates the profession of certified public accountants, including both individuals and public accounting firms. The practice of public accounting includes the issuance of reports on financial statements, management advisory or consulting services, preparation of tax returns, and furnishing advice on tax matters while holding out as a CPA.

Its mission is consumer protection.

The Board is responsible for:

- Licensing and regulating individual Certified Public Accountants (CPAs);
- Licensing and regulating Certified Public Accounting Firms;
- Administering the Uniform CPA Examination;
- Investigating complaints against its licensees;
- Conducting disciplinary hearings against licensees who are alleged to have violated the Licensing Act or the Board's Rules;
- Issuing disciplinary action against licensees who violate the Licensing Act or the Board's Rules;
- Renewing licenses every two years;
- Making rules and regulations for the orderly conduct of its affairs and for the administration of the Licensing Act;
- Making appropriate rules of professional conduct in order to establish and maintain a high standard of integrity in the profession of public accounting; and

- Monitoring continuing education of its licensees.

#### **UTAH STATE BOARD OF ACCOUNTANCY WEBSITE**

The Utah State Board of Accountancy website (<https://dopl.utah.gov/cpa/index.html>) is an excellent source of information. Not only does it provide the laws and rules to be followed by all Utah certified public accountants, but also provides license renewal information, CPE information, news from the Board, disciplinary action information, Board contact information, and more. We suggest you bookmark this website for quick access to answers to questions you may have regarding your license.

## INTRODUCTION: TEST YOUR KNOWLEDGE

The following question is designed to ensure that you have a complete understanding of the information presented in the chapter (assignment). It is included as an additional tool to enhance your learning experience and does not need to be submitted in order to receive CPE credit.

We recommend that you answer the question and then compare your response to the suggested solution on the following page before answering the final exam question(s) related to this chapter (assignment).

1. Which of the following is correct regarding the Utah State Board of Accountancy:
  - A. the Board only has authority over individual CPAs, not CPA firms
  - B. the Board is responsible for renewing licenses every three years
  - C. the Board's website is an excellent source of information for Utah CPAs
  - D. all of the above

## Review Question Responses

### 1. Which of the following is correct regarding the Utah State Board of Accountancy:

A. the Board only has authority over individual CPAs, not CPA firms

**Incorrect.** The Board of Accountancy regulates the profession of certified public accountants, including both individuals and public accounting firms.

B. the Board is responsible for renewing licenses every three years

**Incorrect.** The Board is responsible for renewing licenses every two years, not three years.

C. the Board's website is an excellent source of information for Utah CPAs

**CORRECT.** The Utah State Board of Accountancy website is a great resource for CPAs licensed by the state of Utah.

D. all of the above

**Incorrect.** Only one of the provided selections is correct.

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# Chapter 1: UTAH CERTIFIED PUBLIC ACCOUNTANT LICENSING ACT

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## *Chapter Objective*

After completing this chapter, you should be able to:

- Identify requirements and restrictions of active and inactive Utah CPAs.

## *Note*

For your convenience, the entire Licensing Act and Licensing Act Rule is reprinted in the Appendix. For purposes of this course, only selected Statutes will be discussed. You are encouraged to research other parts of the Statutes as they relate to your practice.

## CERTIFIED PUBLIC ACCOUNTANT LICENSING ACT

### Chapter 26a

### Certified Public Accountant Licensing Act

#### Part 1

#### General Provisions

58-26a-101 Title.

This chapter is known as the “Certified Public Accountant Licensing Act.”

#### Part 2

#### Board

58-26a-201 Board.

(1) There is created the Utah Board of Accountancy consisting of four licensed certified public accountants and one member of the general public.

(2) The board shall be appointed and shall serve in accordance with Section 58-1-201.

(3)

(a) The board shall perform the duties and responsibilities described in Sections 58-1-202 and 58-1-203.

- (b) The board shall designate one of the board's members on a permanent or rotating basis to:
  - (i) assist the division in reviewing complaints concerning the unlawful or unprofessional conduct of a licensee; and
  - (ii) advise the division in the division's investigation of these complaints.
- (4) A board member who has, under Subsection (3), reviewed a complaint or advised in the investigation of the complaint may be disqualified from participating with the board when the board serves as a presiding officer of an administrative proceeding concerning the complaint.

### Part 3

### Licensing

#### 58-26a-301 Licensure or registration required -- License and registration classifications.

- (1)
  - (a) A license is required for an individual to engage in the practice of public accounting, except as specifically provided in Section 58-26a-305 or 58-1-307.
  - (b) Registration with the division is required for a qualified business entity to engage in the practice of public accounting, except as specifically provided in Section 58-26a-305 or 58-1-307.
- (2)
  - (a) The division shall issue to an individual who qualifies under this chapter a license in the classification of Certified Public Accountant.
  - (b) The division shall issue to a qualified business entity which qualifies under this chapter a registration in the classification of Certified Public Accountant Firm.

#### *Observation*

This seemingly simple law is violated all too frequently. For example, an inactive CPA may not begin an engagement prior to getting his or her license reactivated or reinstated. Remember, you must have an active CPA certificate prior to doing any public accounting work.

#### 58-26a-302 Qualifications for licensure and registration -- Licensure by endorsement.

- (1) Each applicant for licensure under this chapter as a certified public accountant shall:
  - (a) submit an application in a form the division approves by rule;
  - (b) pay a fee the department determines in accordance with Section 63J-1-504;