

R156. Commerce, Professional Licensing.

R156-26a. Certified Public Accountant Licensing Act Rule.

R156-26a-101. Title - Authority - Organization.

- (1) This rule is known as the "Certified Public Accountant Licensing Act Rule."
- (2) This rule is adopted by the Division under the authority of Subsection 58-1-106(1)(a) to enable the Division to administer Title 58, Chapter 26a, Certified Public Accountant Licensing Act.
- (3) The organization of this rule and its relationship to Rule R156-1 is as described in Section R156-1-101.

R156-26a-102. Definitions.

Terms used in this rule are defined in Title 58, Chapter 1, Division of Professional Licensing Act, and Title 58, Chapter 26a, Certified Public Accountant Licensing Act. In addition:

- (1) "Academic Unit" means the number of semester or quarter credit hours awarded by a nationally or regionally accredited academic program.
 - (a) One semester or quarter hour awarded for upper division academic work shall be credited as one Academic Unit.
 - (b) One semester or quarter hour awarded for post graduate academic work shall be credited as 1.6 Academic Units.
- (2) "Accounting Coursework Requirements" as used in Subsection R156-26a-302a(1)(b) means:
 - (a) 24 semester Academic Units or 36 quarter Academic Units in upper division or graduate-level accounting courses that includes at least one course in each of the following subjects:
 - (i) financial accounting;
 - (ii) auditing;
 - (iii) taxation;
 - (iv) managerial or cost accounting; and
 - (v) accounting information systems or data analytics.
 - (b) An accounting internship may satisfy up to six semester Academic Units or nine quarter Academic Units under Subsection R156-26a-102(2)(a).
- (3) "Administering organization" means an organization approved by the Division and the Board to administer peer reviews in the peer review program.
- (4) "AICPA" means the Association of International Certified Professional Accountants.
- (5) "AICPA Uniform CPA Examination" means the Uniform CPA Examination approved and administered by the AICPA and NASBA.
- (6) "AICPA Examination of Professional Ethics for CPAs" means the professional ethics examination for CPA's approved and administered by the AICPA and NASBA.
- (7) "Business Coursework Requirements" as used in Subsection R156-26a-302a(1)(b) means 12 semester or 18 quarter Academic Units in business-related coursework that:
 - (a) may be earned through lower division, upper division, or post graduate-level coursework;
 - (b) cannot be used to satisfy the Accounting Coursework Requirements under Subsection R156-26a-102(2); and
 - (c) focuses on business-related concepts, regardless of course name, including coursework in:
 - (i) accounting, subject to Subsection R156-26a-102(3)(b);
 - (ii) business administration;
 - (iii) business communications;
 - (iv) business ethics;
 - (v) business law;
 - (vi) business logistics and supply chain management;
 - (vii) business leadership and management;
 - (viii) business project management;
 - (ix) business information systems;
 - (x) economics;
 - (xi) finance;
 - (xii) human resources;
 - (xiii) introduction to financial or managerial accounting;
 - (xiv) marketing;
 - (xv) statistics and quantitative methods; or
 - (xvi) taxation.
- (8) "Certified transcript" under Subsection 58-26a-302(1)(c) shall mean an applicant's official academic transcript which has been:
 - (a) Directly mailed, electronically sent, or otherwise delivered directly from the academic institution to the Division; or
 - (b) Delivered to the Division in an envelope sealed by the academic institution.
- (9) (CPAES) means the CPA Examination Services of the NASBA.
- (10) "CPE" means qualified continuing professional education as under Section 58-26a-304.
- (11) "CPE Audit Service" means the online continuing professional education reporting system administered by NASBA.

(12) "Home jurisdiction" means the jurisdiction where a CPA or CPA firm is licensed and their principal place of business is located.

(13) "Individual mobility" means an individual CPA licensee:

- (a) meets the requirements of Subsection 58-26a-305(1)(a) to perform services through mobility in Utah; and
- (b) does not need to obtain a Utah CPA license or otherwise register with the Division.

(14) "Mobility" means a practice privilege included under Subsections 58-26a-305(1)(a) and (2) that generally permits a CPA who meets the requirements of Subsection 58-26a-305(1)(a)(i) to:

- (a) practice as a CPA in Utah under Section 58-26a-305 without obtaining a Utah CPA license; and
- (b) be subject to the conditions of Subsections 58-26a-305(1)(a)(ii) and (2) including Division discipline based on the mobility CPA's performance of services in Utah whether provided physically, electronically, or otherwise.

(15) "Mobility tool" as used in Subsection R156-26a-305(6) means the online tool developed by the AICPA and NASBA to help CPAs and CPA firms understand mobility and determine their eligibility for mobility and is available at <https://cpamobility.nasba.org>.

(16) "Nationally accredited" means an education program accredited by:

- (a) the Association to Advance Collegiate Schools of Business (AACSB); or
- (b) the Accreditation Council for Business Schools and Programs (ACBSP).

(17) NASBA means the National Association of State Boards of Accountancy.

(18) "Peer review program" or "PRP" means the AICPA's quality control program through which a CPA firm is periodically audited or tested by an external peer organization using professional standards to:

- (a) ensure the highest ethical and professional standards are being used to produce quality services;
- (b) provide accountability and transparency; and
- (c) protect the public.

(19) "Qualified continuing professional education (CPE)" means continuing education that meets the standards in Section R156-26a-303b.

(20) "Regionally accredited" means an education program accredited by:

- (a) the Northwest Commission on Colleges and Universities (NWCCU);
- (b) the North Central Association of Colleges and Schools (NCA);
- (c) the Middle States Commission on Higher Education (MSCHE);
- (d) the New England Commission on Higher Education (NECHE);
- (e) the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC); or
- (f) the Western Association of Schools and Colleges (WASC).

(21) "Unprofessional conduct" is further defined, under Subsection 58-1-203(1)(e), in Section R156-26a-501.

(22) "Year of review" means the calendar year during which a peer review is to be conducted.

R156-26a-201. Advisory Peer Committees Created - Membership - Duties.

- (1) There is created under Subsection 58-1-203(1)(f) the Education Advisory Committee to the Board that shall:
- (a) consist of one full time faculty member from each college or university in Utah that has a nationally accredited or regionally accredited program, except the majority of these committee members shall be licensed CPAs;
 - (b) be appointed and serve under Section R156-1-205; and
 - (c) have the duty and responsibility to assist the Division in the Division's duties, functions, and responsibilities including:
 - (i) advising the Board on the acceptability of an educational institution including the institution's:
 - (A) accreditation;
 - (B) the acceptability by other state licensing boards;
 - (C) the faculty qualifications; and
 - (D) other educational resources;
 - (ii) assisting the Board to determine under Section R156-26a-306 if an applicant is qualified to sit for the AICPA Uniform CPA Examination; and
 - (iii) advising the Board regarding proposed rule changes.
- (2) There is created under Subsection 58-1-203(1)(f) the Advisory Peer Review Program Committee to the Board that shall:
- (a) consist of up to ten licensed CPAs;
 - (b) be appointed and serve under Section R156-1-205; and
 - (c) have the duty and responsibility to advise the Board on peer review matters including:
 - (i) reviewing the results of peer reviews by administering organizations; and
 - (ii) as the Advisory Peer Review Program Committee determines necessary, requiring corrective action of a firm that:
 - (A) has significant deficiencies noted in the peer review under Subsection R156-26a-201(2)(c)(i); and
 - (B) is in addition to any corrective actions required by the administering organization;
 - (iii) evaluating compliance of CPE programs;
 - (iv) performing random audits to determine compliance with the CPE requirements and the standards for CPE programs;

- (v) reviewing complaints made to the Division and recommending whether certain acts, practices, or omissions violate the ethical standards of the profession;
- (vi) providing technical assistance to the Division; and
- (vii) serving as expert witnesses at administrative hearings.

R156-26a-302a. Qualifications for CPA Licensure - Education Requirements.

- (1) Under Subsection 58-26a-302(1)(c), an applicant shall submit certified transcripts from a nationally accredited or regionally accredited institution showing completion of the educational requirements under Subsection 58-26a-302(1)(c)(i).
 - (a) An applicant who has completed a bachelors or masters program with a major in accounting or taxation shall be deemed to have met the education requirements of Subsection 58-26a-302(1)(c)(i).
 - (b) An applicant who has completed a bachelors, masters or other equivalent program with a major in any area of study other than accounting shall be deemed to have met the education requirements of Subsection 58-26a-302(1)(c)(i) if the submitted transcript shows successful completion of all Accounting Coursework Requirements under Subsection R156-26a-102(2) and Business Coursework Requirements under Subsection R156-26a-102(4).
 - (c) An applicant may complete the Accounting Coursework Requirements and Business Coursework Requirements as part of the bachelors, masters or other equivalent degree described or in addition to applicant's bachelors masters or other equivalent degree.
- (2) An applicant may request that the Division in collaboration with the Board or the Education Advisory Committee review the applicant's degree from an education program that is not nationally accredited or regionally accredited to determine the degree's equivalency to the educational requirement of Subsection R156-26a-302a(1).
- (3) The Division, in collaboration with the Board or the Education Advisory Committee may accept an applicant's education if the applicant:
 - (a) is licensed or was licensed as a certified public accountant in the United States under Subsection 58-26a-302(2)(a);or
 - (b) obtained:
 - (i) licensure equivalent to Subsection 58-26a-302(2)(a) in a jurisdiction outside of the United States; and
 - (ii) submits a verification from NASBA showing compliance with the terms of a current Mutual Recognition Agreement between the jurisdiction described in Subsection 302(3)(b)(i) and the International Qualifications Appraisal Board of NASBA.
- (4) The Division in collaboration with the Board or the Education Advisory Committee may make a written finding for cause that a particular nationally accredited, regionally accredited, or non-accredited institution or program is not acceptable.
- (5) Under Subsection 58-26a-306(1)(c), the Board designates CPAES as the organization that shall determine if an applicant has met the education requirements and is approved to sit for the AICPA Uniform CPA Examination. If an applicant disputes CPAES's determination, the Board shall make the final determination.

R156-26a-302b. Qualifications for CPA Licensure - Experience Requirements.

- (1) An applicant under Subsection 58-26a-302(1)(d) shall submit evidence of two years of accounting experience meeting the requirements of Subsection 58-26a-102(9).
- (2) A post graduate degree may be substituted for one year of experience under Subsection R156-26a-302b(1).
- (3) An applicant by endorsement under Subsection 58-26a-302(2) shall submit evidence that the applicant:
 - (a) is licensed as a certified public accountant in the United States; or
 - (b) has obtained:
 - (i) licensure equivalent to Subsection R156-26a-302b(1) in a jurisdiction outside of the United States; and
 - (ii) a verification from NASBA showing compliance with the terms of a current Mutual Recognition Agreement between the jurisdiction in Subsection R156-26a-302b(2)(a) and the International Qualifications Appraisal Board of NASBA.

R156-26a-302c. Qualifications for Licensure - Examinations.

This section describes the qualifications required by an applicant before taking the qualifying examination under Subsection 58-26-302(1)(e).

- (1) Under Subsection 58-26a-306(1)(a), the form of application approved by the Division is the application that CPAES requires to sit for the AICPA Uniform CPA Examination.
- (2) Under Subsection 58-26a-306(1)(b), the fee is the fee charged by CPAES. No additional fee is due to the Division.
- (3) Under 306(1)(c), an applicant shall submit a certified transcript showing:
 - (a) completion of a bachelors, masters, or higher degree with a major in accounting or taxation; or
 - (b) completion of:
 - (i) the Accounting Coursework Requirements described in Subsection R156-26a-102(2); and
 - (ii) the Business Coursework Requirements described in Subsection R156-26a-102(4).
 - (c) an applicant may fulfill any Accounting Coursework Requirements or Business Coursework Requirements as:
 - (i) part of a degree program;
 - (ii) separate from a degree program through a nationally accredited or regionally accredited institution; or
 - (iii) through an institution deemed equivalent to a nationally or regionally accredited institution under Subsection R156-26a-302a(2).

(4) Under Subsections 58-26a-306(1)(c) and (d), the Board designates CPAES as the organization that shall determine if an applicant has met the education requirements and is approved to sit for the AICPA Uniform CPA Examination. If an applicant disputes CPAES's determination, the Board shall make the final determination.

(5) An applicant for licensure as a certified public accountant shall also pass:

(a) the AICPA Examination of Professional Ethics for CPAs with a score of at least 90%; and

(b) the Utah (CPA) Laws and Rules Examination with a score of at least 75%.

(6) The Division in collaboration with the Board may accept testing of a person who holds a license as a certified public accountant or equivalent designation in a foreign country, if the applicant has obtained from NASBA verification of compliance with the terms of a current Mutual Recognition Agreement between the foreign country and the International Qualifications Appraisal Board of NASBA.

R156-26a-303a. Renewal Requirements - Peer Review Program.

(1)(a) Under Subsections 58-1-308(3)(b) and 58-26a-303(2)(b), a licensee shall meet the peer review program requirement as a condition for the renewal of a license issued under Title 58, Chapter 26a, Certified Public Accountant Licensing Act.

(b) If an administering organization performing a peer review of a licensee who is unwilling or unable to comply with or intentionally disregards professional standards, the administering organization shall refer the matter to the Division to determine the appropriate action.

(2) A firm engaged in the practice of public accounting shall undergo a peer review as defined in Subsection 58-26a-102(14) that is:

(a) performed at the firm's own expense;

(b) commensurate in scope with the firm's practice;

(c) performed at least once every three years; and

(d) administered by an accounting firm as the administering organization; and

(3)(a) The administering organization providing the peer review shall:

(i) assign the year of review for the licensee; and

(ii) as part of the peer review program:

(A) review the work product of the licensee; and

(B) monitor the licensee's compliance with professional standards.

(b) If the administering organization finds the licensee is non-compliant, then the administering organization shall:

(i) emphasize education; and

(iii) may include other remedial actions.

(4) This subsection describes the timing of the initial peer review process and role of regulatory bodies performing peer review.

(a) Within 18 months after the administering organization issues its initial report as defined in Subsection 58-26a-102(20), the administering organization shall assign a deadline to start the initial peer review.

(b) the role of regulatory bodies performing peer reviews shall be as follows:

(i) A regulatory body may perform a portion of the peer review if the Board approves the regulatory body as an administering organization.

(ii) The peer review performed by a regulatory authority under Subsection R156-26a-303(4)(b)(i) does not satisfy the peer review requirement unless the regulatory body fulfills the other standards in this rule.

(5) This subsection describes the assignment of peer reviewers or inspectors.

(a) A firm scheduled for peer review as defined in Subsection 58-26a-102(14) shall engage a reviewer qualified to conduct the peer review.

(b) A regulatory body shall assign the inspector.

(6) This subsection describes the qualifications of a peer reviewer.

(a) A peer reviewer shall provide evidence to the administering organization that the peer reviewer:

(i) has been accepted as a peer reviewer by the AICPA; or

(ii) meets the qualifications required by the AICPA to qualify as a peer reviewer.

(b) A peer reviewer shall be licensed or hold a permit to practice as a CPA in Utah or in another jurisdiction of the United States.

(c) The administering organization shall approve each reviewer for a peer review that is not administered by the AICPA.

(d) A regulatory body shall determine the qualifications of inspectors.

(7) This subsection describes the minimum standards for peer reviews.

(a)(i) A peer reviewer shall conduct each peer review according to the Standards for Performing and Reporting on Peer Reviews promulgated by the AICPA, effective June 1, 2023, which are incorporated by reference.

(ii) The requirement under Subsection R156-26a-303a(7)(a) does not require a firm or licensee to become a member of the AICPA or another administering organization.

(b) The Board may review the standards used by the regulatory body to determine if those standards are sufficient to satisfy all or part of the peer review requirements.

(8) If an administering organization finds that a peer review was not performed in accordance with this rule or the peer review results in a pass with deficiencies or fail report, the Peer Review Committee may require remedial action to assure that the review or performance of the CPA or CPA firm being reviewed meets the objectives of the peer review program.

(9) This subsection describes the peer review standards for multi-state CPA firms.

(a) For a multi-state firm, the Division may accept a peer review based solely upon work conducted by a peer reviewer outside of Utah as satisfying the requirement to undergo peer review under this rule, if:

(i) the peer review is conducted during the year scheduled or rescheduled under Subsection R156-26a-303a(12);

(ii) the peer review is performed in accordance with requirements equivalent to those of Utah;

(iii) the peer review:

(A) studies, evaluates, and reports on the quality control system of the firm as a whole in the case of system reviews;

or

(B) results in an evaluation and report on selected engagements in the case of engagement reviews;

(iv) the firm's internal inspection procedures require that the firm's personnel from another office outside the state perform the inspection of the office located in Utah not less than once in each three-year period; and

(v) at the conclusion of the peer review, the peer reviewer issues a report equivalent to that required by Subsection R156-26a-303a(7) or in the case of an approved regulatory body, a report is issued under their standards.

(b) A multi-state firm seeking approval under Subsection R156-26a-303a(9)(a) shall submit an application to the administering organization by February 1 of the year of review that establishes the peer review it proposes to undergo meets the requirements of Subsection R156-26a-303a(7).

(10) This subsection describes the requirements for a firm to be exempt from peer review.

(a) A firm that does not perform services encompassed in the scope of minimum standards as set out in Subsection R156-26a-303a(7)(a) or (b) is exempt from peer review and shall notify the Division of the exemption at the time of renewal of its registration.

(b) A firm exempt under Subsection R156-26a-303a(10)(a) that begins providing these services shall begin a peer review within 18 months of the date of the issuance of its initial report as defined in Subsection 58-26a-102(16).

(11) This subsection describes the peer review obligations of firms following consolidations, mergers, and divisions.

(a) If two or more firms are merged or sold and combined, the new firm shall retain the year of review of the largest of the firms that are merged or sold and combined.

(b) If a firm is divided, each new firm shall retain the year of review of the original firm, except if the year of review is less than 12 months after the original firm was divided, then a new year of review shall be assigned.

(c) Upon application to the administering organization and a showing of hardship caused solely by compliance with Subsection R156-26a-303a(12), the Division may authorize a change in a firm's year of review.

(12) This subsection describes the process for extending the time for a peer review.

(a) If a firm can demonstrate that the time established for the conduct of a peer review will create an unreasonable hardship upon the firm, the Division may approve an extension of up to 180 days from the date the peer review was originally scheduled.

(b) A firm's request for extension under Subsection R156-26a-303a(12)(a) shall:

(i) be in writing;

(ii) be submitted to the Division; and

(ii) include a copy to the administering organization responsible for administering the firm's peer review;

(c) The firm shall send the request under Subsection R156-26a-303a(12)(a) to the Division and to the administering organization at least 30 days before the date of scheduled review or the request will not be considered; and

(d) If the Division approves an extension, the Division shall notify the administering organization of the extension.

(13) This subsection describes the file retention requirements for the administering organization.

(a) Peer review documentation necessary to establish that each peer review was performed in conformity with peer review standards adopted by the Board including:

(i) the peer review working papers;

(ii) the peer review report;

(iii) comment letters and related correspondence indicating the firm's concurrence or nonconcurrence; and

(iv) any proposed remedial actions and related implementation; and

(b) Peer review documentation under Subsection (13)(a) for the longer of:

(i) 120 days; or

(ii) the administering organization's retention schedule.

(14) This subsection describes the allocation of costs associated with peer reviews.

(a) The costs associated with a firm-on-firm review shall be:

(i) negotiated between the firm and the reviewer; and

(ii) paid directly to the reviewer.

(b) The administering organization shall:

(i) set the costs associated with committee assigned review team (CART);

(ii) collect the fees associated with committee assigned review team (CART) reviews; and

(iii) pay the reviewer.

(c) The costs associated with the administration of the review process shall be:

- (i) paid from fees charged to the firms;
- (ii) collected by the administering organization; and
- (ii) based on a fee schedule included in the administering organization's proposal which:
 - (A) specifies how much shall be paid each year; and
 - (B) is based on firm size.

(15) If requested by the Peer Review Program Committee or the technical reviewer performing a peer review, a CPA or CPA firm shall allow access to confidential documents including financial statements, working papers, or other documents to verify that the peer review is performed according to professional standards.

R156-26a-303b. Continuing Professional Education (CPE).

This section describes the qualified CPE requirements under Section 58-26a-304.

(1) A CPA shall complete at least 80 hours of CPE during each two-year licensure cycle ending on December 31 of each even-numbered year, except that no CPE hours are required at the first renewal after initial licensure.

(2) As part of a CPA's 80 hours of CPE, a CPA shall complete:

(a) at least one hour that covers Title 58, Chapter 26a, the Certified Public Accountant Licensing Act, and Rule R156-26a, the Certified Public Accountant Licensing Act Rule; and

(b) at least three hours of ethics education that covers at least one of the following areas:

- (i) the AICPA Code of Professional Conduct;
- (ii) case-based instruction focusing on real-life situational learning;
- (iii) ethical dilemmas faced by accounting professionals; or
- (iv) business ethics.

(3) This subsection describes the duties of a CPA to maintain knowledge, skills, and abilities.

(a) A CPA shall maintain current knowledge, skills, and abilities in each area in which the CPA provides services to provide services in a competent manner.

(b) A CPA may be required to obtain more than the 80 hours of CPE credits required under Section 58-26a-304 to meet the requirements of Subsection (3)(a).

(4) A CPA licensed under this rule shall complete the 80 hours of CPE required under Subsection (2) through courses that meet the requirements of the Statement on Standards for Continuing Professional Education (CPE) Programs, revised January 2024, that is published by AICPA and NASBA, which is incorporated by reference.

(5) This subsection describes CPE reporting requirements to the Division.

(a) The license renewal deadline and the CPE hours reporting period deadline shall be December 31 of each even-numbered year.

(b) Except as otherwise authorized by the Division, a licensee shall enter each earned CPE hour into the CPE Audit Service for online reporting and auditing of CPE compliance.

(c) A licensee applying for license renewal shall provide evidence to the Division that the licensee has met the CPE hours requirements under Section 58-26a-304 and this section.

(d) At the time of application for reinstatement, an individual or firm applying for license reinstatement shall provide evidence to the Division that the individual or firm has met the CPE hour requirements under Section R156-26a-307.

(e) If a licensee provides evidence to the Division that the licensee has met the CPE hour requirements under Section 58-26a-304 and this section and renews the license before December 31 of an even-numbered year, then any additional CPE hour completed by that licensee through the remainder of the even-numbered year may be reported and carried forward toward the next succeeding CPE reporting period subject to Subsection (6).

(6) This subsection describes the carry forward provisions of the CPE program.

(a) A licensee who completes more than the required hours of CPE during the reporting period may carry forward up to 40 hours to the next succeeding reporting period.

(b) CPE hours obtained in the current reporting period and CPE hours carried forward from the previous reporting period shall qualify as general CPE hours only for the current reporting period.

(7) This subsection describes the impact of a CPA to failing to comply with CPE requirements.

(a) A licensee who fails to complete the required minimum CPE hours by the reporting deadline may not renew the license until the licensee completes the required CPE hours and reports the CPE hours to the Division.

(b)(i) Under Subsection 58-26a-304(4), a licensee may request that the Division in collaboration with the Board waive the CPE hours requirements or grant an extension for CPE hours on the basis that the licensee was not able to complete the continuing professional education due to medical condition or a related condition confirmed in writing by a qualified health care provider.

(ii) The qualified health care provider under Subsection (7)(b)(i) shall include the following in the written medical confirmation:

(A) the beginning and ending dates during which the licensee's medical condition would have prevented the licensee from completing the CPE hours;

(B) the extent of the licensee's medical condition; and

(C) the effect that the licensee's medical condition had upon the ability of the licensee to continue to engage in the practice of accountancy;

(iii) The Division in collaboration with the Board shall review the applicant's request for CPE waiver and shall consider whether the licensee continued to be engaged in the practice of accountancy on a full time or part time basis during the period specified by the medical confirmation under Subsections (7)(b)(i) and (ii).

(iv) If the Division waives the minimum CPE hours for a licensee, the licensee shall still be required to provide services:

- (A) in a competent manner; and
- (B) with current knowledge, skill, and ability.

(v) If a medical condition or another condition prevents a licensee from providing services that meet the requirements of Subsections (7)(b)(iv)(A) and (B), the CPA shall refrain from providing such services.

R156-26a-303c. Renewal Cycle.

(1) Under Subsection 58-1-308(1), the renewal date for the two-year renewal cycle for licensees under Title 58, Chapter 26a, Certified Public Accountant Licensing Act is established in Section R156-1-308a.

(2) Renewal procedures shall be in accordance with Sections R156-1-308a through R156-1-308l.

R156-26a-305. Exemptions from Licensure - Mobility.

(1) A CPA performing services in Utah through individual mobility shall hold a license in the home jurisdiction that is:

- (a) active;
- (b) unrestricted; and
- (b) in good standing.

(2) A CPA performing services through mobility shall only perform the same level of services, attest or non-attest, in the mobility jurisdiction as they are permitted to perform in their home jurisdiction.

(3) A CPA firm not licensed in Utah may perform services through mobility in Utah as a person exempt from licensure pursuant to Subsection 58-26a-305(1)(a), if:

- (a) the CPA firm's principal place of business is not in Utah;
- (b) the CPA firm holds an active, unrestricted CPA firm license in good standing in its home jurisdiction; and
- (c) the CPA firm meets the ownership and peer review requirements of the mobility jurisdiction pursuant to Subsection 58-26a-302(3)(a)(iii) and Section R156-26a-303a.

R156-26a-307. Reinstatement of Licenses.

(1) Under Subsection 58-1-308(1), an individual who held a Utah license that has expired for failure to renew for nonpayment of fees, or an individual applying for reinstatement from emeritus status, may be relicensed upon satisfactory completion of:

(a) submission of an application on Division-approved forms that shall contain information as to why the individual allowed their license to lapse; and

(b) 80 hours of qualified CPE completed within the 12 months preceding the submission of the application for reinstatement, which shall include:

- (i) at least 16 hours in accounting or auditing or both; and
- (ii) successful completion of the AICPA Professional Ethics for Certified Public Accountants Examination:
 - (A) with a score in each examination that meets the current minimum score for each examination that is required for initial licensure; and

(B) which shall count as eight hours of CPE toward the 80-hour CPE requirement.

(2) The Division may waive the requirements in Subsection R156-26-307(1)(b) if the applicant for reinstatement:

- (a) has not been practicing within Utah since the expiration of the license being reinstated;
- (b) has continuously since the expiration been licensed and practicing in another state; and
- (c) demonstrates that the applicant has met the CPE requirements that would have been applicable in Utah during the

time the license was expired in Utah.

(3) The Division may waive the requirements in Subsection R156-26a-307(1)(b) for an applicant if:

(a) the applicant failed to renew because of inadvertent failure to:

- (i) pay the renewal fees;
- (ii) sign application documents; or
- (iii) meet similar technical application requirements;

(b) the application for reinstatement is filed with the Division within 24 months after expiration date of the license; and

(c) at the time of application for reinstatement, the applicant provides evidence that the applicant:

- (i) attended acceptable CPE courses; and
- (ii) complied with the CPE requirements at all times.

(4) The number of hours required to reinstate a license may not satisfy any CPE hour that may be required for subsequent renewal of the license.

R156-26a-501. Unlawful Conduct.

Under Section 58-26a-501, the following citation fine schedule shall apply to a Division citation issued to an individual licensed under Title 58, Chapter 1, Division of Professional Licensing Act, and Title 58, Chapter 26b, Certified Public Accountant Licensing Act:

TABLE 1 Fine Schedule			
Subsection	Violation	First Offense	Second Offense
(1)	58-1-501(1)(a)	\$500 - \$1,000	\$1,000 - \$2,000
(2)	58-1-501(1)(b)	\$500 - \$1,000	\$1,000 - \$2,000
(3)	58-1-501(1)(c)	\$500 - \$1,000	\$1,000 - \$2,000
(4)	58-1-501(1)(d)	\$500 - \$1,000	\$1,000 - \$2,000
(5)	58-1-501(1)(e)	\$500 - \$1,000	\$1,000 - \$2,000
(6)	58-1-501(1)(g)	\$500 - \$1,000	\$1,000 - \$2,000
(7)	58-26a-501(1)(a)	\$500 - \$1,000	\$1,000 - \$2,000
(8)	58-26a-501(1)(b)	\$500 - \$1,000	\$1,000 - \$2,000
(9)	58-26a-501(1)(c)	\$500 - \$1,000	\$1,000 - \$2,000
(10)	58-26a-501(1)(d)(i)	\$500 - \$1,000	\$1,000 - \$2,000
(11)	58-26a-501(1)(d)(ii)(A)	\$500 - \$1,000	\$1,000 - \$2,000
(12)	58-26a-501(1)(d)(ii)(B)	\$500 - \$1,000	\$1,000 - \$2,000
(13)	Other unlawful conduct	\$500 - \$1,000	\$1,000 - \$2,000
(14)	Subsequent offense	Up to \$2,000 for each day of the continued offense	

R156-26a-502. Unprofessional Conduct.

Under Section 58-1-203 and Subsection 58-26a-102(24), "unprofessional conduct" includes:

- (1) willfully failing to comply with continuing professional education requirements;
- (2) fraudulently reporting CPE;
- (3) failing to conform to the accepted and recognized standards and ethics of the profession including those in the AICPA Code of Professional Conduct, effective December 15, 2014, updated through December 2025 which is incorporated by reference; or
- (4) a CPA firm using the name of an individual who is not a licensed certified public accountant as part of the CPA firm name, except that a CPA firm may continue to use the name of a former owner who was a CPA but who has retired or is no longer active in the CPA firm.

KEY: accountant, CPA, accounting firm, CPA firm, licensing, peer review, peer review program, continuing professional education

Date of Last Change: July 8, 2026

Notice of Continuation: July 30, 2026

Authorizing, and Implemented or Interpreted Law: 58-26a-101; 58-1-106(1)(a); 58-1-202(1)(a)