STATE OF UTAH
DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING
CERTIFIED PUBLIC ACCOUNTANT (CPA) EXAMINATION
CANDIDATE INFORMATION BULLETIN

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Please refer to our website to check for the most updated information at www.psiexams.com

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Last Revised 6/1/2019
EXAMINATIONS BY PSI

This Candidate Information Bulletin provides you with information about the examination process for Certified Public Accountant (CPA) Law and Rules Licensure in the State of Utah.

The Division has contracted with PSI licensure:certification (PSI) to conduct its examination program. PSI provides examinations through a network of computer examination centers in Utah and in many areas throughout the United States. PSI works closely with the State to be certain that examinations meet local as well as national requirements in basic principles and examination development standards.

All questions and requests for information about examinations should be directed to PSI.

PSI licensure:certification
3210 E Tropicana
Las Vegas, NV 89121
(800) 733-9267 • Fax (702) 932-2666
www.psiexams.com

EXAMINATION REGISTRATION AND SCHEDULING PROCEDURES

The Examination Registration Form is found at the end of this Candidate Information Bulletin. You must pay at the time you register. Be sure the registration form is complete, accurate, signed, and that you include the correct fee. The registration form is valid for 1 examination.

The following fee table lists the applicable fee for each examination. The fee is for each examination, whether you are taking the examination for the first time or repeating.

<table>
<thead>
<tr>
<th>EXAMINATION FEE</th>
<th>$75</th>
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<tr>
<td>NOTE: REGISTRATION FEES ARE NOT REFUNDABLE OR TRANSFERABLE.</td>
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INTERNET REGISTRATION

For the fastest and most convenient examination scheduling process, PSI recommends that you register for your examinations using the Internet. You register online by accessing PSI’s registration website at www.psiexams.com. Internet registration is available 24 hours a day.

- Log onto PSI’s website and create an account. You will be asked to put in your email address and the spelling of your name exactly as it is shown on your identification that will be presented at the examination site.
- You will be asked to select the examination. You will then enter your personal and contact information. You will then be ready to pay and schedule for the examination. Enter your zip code and a list of the examination sites closest to you will appear. Once you select the desired examination site, available dates will appear.

TELEPHONE REGISTRATION

For telephone registration, you will need a valid credit card (VISA, MasterCard, American Express or Discover). PSI registrars are available Monday through Friday between 5:30 am and 8:00 pm, and Saturday-Sunday between 7:00 am and 3:30 pm, Mountain Time.

EMAIL REGISTRATION

For email registration, you will need a valid credit card (VISA, MasterCard, American Express or Discover).

- Complete the Examination Registration Form, including your credit card number and expiration date.
- Email the completed registration form to examschedule@psionline.com. Email registrations are accepted 24 hours a day.
- Please allow 4 business days to process your registration. After 4 business days, you may call PSI to schedule the examination at (800) 733-9267.

STANDARD MAIL REGISTRATION

Complete the Examination Registration Form found in this Candidate Information Bulletin. Fees may be paid by credit card (VISA, MasterCard, American Express or Discover), company check or cashier’s check. Make check or money order payable to PSI and print your social security number on it to ensure that your fees are properly assigned. CASH and PERSONAL CHECKS ARE NOT ACCEPTED.

- Return the completed original form to PSI with the appropriate examination fee.
- Please allow 2 weeks to process your Registration before scheduling your examination.

CANCELING AN EXAMINATION APPOINTMENT

You may cancel and reschedule an examination appointment without forfeiting your fee if your cancellation notice is received 2 days before the scheduled examination date. For example, for a Monday appointment, the cancellation notice would need to be received on the previous Saturday. You may call PSI at (800) 733-9267.

Note: A voicemail or email message is not an acceptable form of cancellation. Please use the internet or call PSI and speak directly to a Customer Service Representative.

MISSED APPOINTMENT OR LATE CANCELLATION

Your registration will be invalid, you will not be able to take the examination as scheduled, and you will forfeit your examination fee, if you:

- Do not cancel your appointment 2 days before the schedule examination date;
- Do not appear for your examination appointment;
- Arrive after examination start time;
Do not present proper identification when you arrive for the examination.

**REASONABLE ACCOMMODATION**

All examination centers are equipped to provide access in accordance with the Americans with Disabilities Act (ADA) of 1990, and every reasonable accommodation will be made in meeting a candidate’s needs. Applicants with disabilities or those who would otherwise have difficulty taking the examination must fill out the form at the end of this Candidate Information Bulletin and fax to PSI (702) 932-2666. This form also includes out-of-state testing requests.

**EXAMINATION SITE CLOSING FOR AN EMERGENCY**

In the event that severe weather or another emergency forces the closure of an examination site on a scheduled examination date, your examination will be rescheduled. PSI personnel will attempt to contact you in this situation. However, you may check the status of your examination schedule by calling (800) 733-9267. Every effort will be made to reschedule your examination at a convenient time as soon as possible. You may also check our website at www.psiexams.com.

**SOCIAL SECURITY NUMBER CONFIDENTIALITY**

PSI will use your social security number only as an identification number in maintaining your records and reporting your examination scores to the state. A Federal law requires state agencies to collect and record the social security numbers of all licensees of the professions licensed by the state.

**EXAMINATION SITE LOCATION**

Note: The following directions are generated from the most current mapping services available. However, new road construction and highway modifications may result in some discrepancies.

If you are not familiar with the specific area of the testing site, please consult a reliable map prior to your test date.

**Hurricane (St. George)**
473 N. Old Highway 91, Suite 6
Hurricane, UT 84737
From I-15N, take the UT-9 exit 16 toward Hurricane/Zion Natl. Park. Merge onto UT-9/W State St toward Hurricane. Turn left onto N 6300 W/UT-212. 473 Old Hwy 91 in Hurricane approximately 1.5 miles past the Wal-Mart Distribution Center (on the right side is Crocker Ventures Park) turn left into parking lot.

**North Orem (Provo)**
581 West 1600 North, Suite C
North Orem, UT 84057
From US-89, turn right onto W Center St/UT-114. Merge onto I-15 N via the ramp on the left toward Salt Lake. Take the 1600 North exit 273. Turn east onto West 1600 North. Go one mile east

**North Salt Lake City**
25 North 400 West, Suite 7
North Salt Lake City, UT 84054

(The city of North Salt Lake not Salt Lake City proper. The PSI test site is in Davis County just north of the Flying J Refinery.)

**From Salt Lake City and the South:** merge on to I-15 N. Take exit 332, and merge onto US89 North for about 1.8 miles. Turn left onto E Center St and go west for about .6 miles. Turn right on to 400 W.

**From the North:** Merge onto I-15 S Salt Lake. Take the Center St., exit 314. Turn right onto W Center St. Turn right onto 400 W.

**From I-80 East merge to I-215 North:** Take the Redwood Rd/UT-68 exit 28 and turn right onto Center Street.

PSI is on the Northwest corner of 400West and Center Street.

**Sunset (Ogden)**
2465 N Main Street #11C
Sunset, UT 84015

**Grand Junction**
743 Horizon Court, #203
Grand Junction, CO 81506
From I-70 West turn right onto Horizon Drive Exit, #31. Go for 0.3 miles turn right onto Horizon Ct.
From I-70 East turn left onto Horizon Drive Exit, #31 and turn right onto Horizon Ct.
From US-50 turn right on 32 RD. go for approximately 5 miles.
Turn right onto I-70 Business Loop. Continue on I-70 Business Loop until it merges with US I-70. Take US I-70 West towards Greenriver. Take the Horizon Drive Exit #31. Turn right onto Horizon Dr. and right onto Horizon Ct. The site is the last building on your right. The door on the east side of the building is the entrance to use.

Additionally, PSI has examination centers in many other regions across the United States. You may take the written examination at any of these locations by submitting the Out-of-State Testing Request found at the end of this bulletin.

**REPORTING TO THE EXAMINATION SITE**

On the day of the examination, you should arrive at least 30 minutes before your appointment. This extra time is for sign-in, and identification. If you arrive late, you may not be admitted to the examination site and you will forfeit your examination registration fee.

**REQUIRED IDENTIFICATION AT EXAMINATION SITE**

You must provide 2 forms of identification. One must be a VALID form of government issued identification (driver’s license, state ID, passport, military ID), which bears your signature and has your photograph. The second ID must have your signature and preprinted legal name.

If you cannot provide the required identification, you must call (800) 733-9267 at least 3 weeks prior to your scheduled appointment to arrange a way to meet this security requirement. Failure to provide all of the required identification at the time of the examination without notifying PSI is considered a missed appointment, and you will not be able to take the examination.
SECURITY PROCEDURES

The following security procedures will apply during the examination:

- Only non-programmable calculators that are silent, battery-operated, do not have paper tape printing capabilities, and do not have a keyboard containing the alphabet will be allowed in the examination site.
- Candidates may take only approved items into the examination room.
- All personal belongings of candidates, with the exception of close-fitting jackets or sweatshirts, should be placed in the secure storage provided at each site prior to entering the examination room. Personal belongings include, but are not limited to, the following items:
  - Electronic devices of any type, including cellular / mobile phones, recording devices, electronic watches, cameras, pagers, laptop computers, tablet computers (e.g., iPads), music players (e.g., iPods), smart watches, radios, or electronic games.
  - Bulky or loose clothing or coats that could be used to conceal recording devices or notes, including coats, shawls, hooded clothing, heavy jackets, or overcoats.
  - Hats or headgear not worn for religious reasons or as religious apparel, including hats, baseball caps, or visors.
  - Other personal items, including purses, notebooks, reference or reading material, briefcases, backpacks, wallets, pens, pencils, other writing devices, food, drinks, and good luck items.
- Person(s) accompanying an examination candidate may not wait in the examination center, inside the building or on the building’s property. This applies to guests of any nature, including drivers, children, friends, family, colleagues or instructors.
- No smoking, eating, or drinking is allowed in the examination center.

- During the check in process, all candidates will be asked if they possess any prohibited items. Candidates may also be asked to empty their pockets and turn them out for the proctor to ensure they are empty. The proctor may also ask candidates to lift up the ends of their sleeves and the bottoms of their pant legs to ensure that notes or recording devices are not being hidden there.
- Proctors will also carefully inspect eyeglass frames, tie tacks, or any other apparel that could be used to harbor a recording device. Proctors will ask to inspect any such items in candidates’ pockets.
- If prohibited items are found during check-in, candidates shall put them in the provided secure storage or return these items to their vehicle. PSI will not be responsible for the security of any personal belongings or prohibited items.
- Any candidate possessing prohibited items in the examination room shall immediately have his or her test results invalidated, and PSI shall notify the examination sponsor of the occurrence.
- Any candidate seen giving or receiving assistance on an examination, found with unauthorized materials, or who violates any security regulations will be asked to surrender all examination materials and to leave the examination center. All such instances will be reported to the examination sponsor.
- Copying or communicating examination content is violation of a candidate’s contract with PSI, and federal and state law. Either may result in the disqualification of examination results and may lead to legal action.
- Once candidates have been seated and the examination begins, they may leave the examination room only to use the restroom, and only after obtaining permission from the proctor. Candidate will not receive extra time to complete the examination.

TAKING THE EXAMINATION BY COMPUTER

The examination will be administered via computer. You will be using a mouse and computer keyboard.

IDENTIFICATION SCREEN

You will be directed to a semiprivate testing station to take the examination. When you are seated at the testing station, you will be prompted to confirm your name, identification number, and the examination for which you are registered.

TUTORIAL

Before you start your examination, an introductory tutorial is provided on the computer screen. The time you spend on this tutorial, up to 15 minutes, DOES NOT count as part of your examination time. Sample questions are included following the tutorial so that you may practice answering questions, and reviewing your answers.

TEST QUESTION SCREEN

The “function bar” at the top of the test question screen provides mouse-click access to the features available while taking the examination.

One question appears on the screen at a time. During the examination, minutes remaining will be displayed at the top of the screen and updated as you record your answers.

IMPORTANT: After you have entered your responses, you will later be able to return to any question(s) and change your response, provided the examination time has not run out.
EXAMINATION REVIEW

PSI, in cooperation with the Utah Division of Occupational and Professional Licensing, will be consistently evaluating the examinations being administered to ensure that the examinations accurately measure competency in the required knowledge areas. While taking the examination, examinees will have the opportunity to provide comments on any questions, by clicking the Comments button on the Test Question Screen. These comments will be analyzed by PSI examination development staff. PSI does not respond to individuals regarding these comments, all substantive comments are reviewed. This is the only review of examination materials available to candidates.

SCORE REPORTING

In order to pass the examinations, you must receive a score of at least 75%.

You will receive your score report immediately following the completion of the examination.

DUPLICATE SCORE REPORTS

You may request a duplicate score report after your examination by emailing scorereport@psionline.com or by calling 800-733-9267.

EXPERIMENTAL ITEMS

In addition to the number of questions per examination, up to ten “experimental” questions may be administered to candidates during the examinations. These questions will not be scored and the time taken to answer them will not count against examination time. The administration of such non-scored experimental questions is an essential step in developing future licensing examinations.

TIPS FOR PREPARING FOR YOUR LICENSE EXAMINATION

The following suggestions will help you prepare for your examination.

- Planned preparation increases your likelihood of passing.
- Start with a current copy of this Candidate Information Bulletin and use the examination content outline as the basis of your study.
- Read study materials that cover all the topics in the content outline.
- Take notes on what you study. Putting information in writing helps you commit it to memory and it is also an excellent business practice. Discuss new terms or concepts as frequently as you can with colleagues. This will test your understanding and reinforce ideas.
- Your studies will be most effective if you study frequently, for periods of about 45 to 60 minutes. Concentration tends to wander when you study for longer periods of time.

EXAMINATION REFERENCE MATERIAL AND CONTENT OUTLINE

Following are content outlines describing the content areas covered on each examination and the percentage of questions in each area.

CPA LAW AND RULES COMPANY QUALIFIER EXAMINATION

<table>
<thead>
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<th># of Questions</th>
<th>Minimum Passing Score</th>
<th>Time Allowed</th>
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<tr>
<td>35</td>
<td>75%</td>
<td>1 Hour</td>
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CONTENT OUTLINE

I. CPA Licensing Act, Title 58-26 and CPA Licensing Act Rules Title R156-26a (60% of Items)
   A. Licensing, 58-26a-301 to 58-26a-307
   B. Unlawful and Unprofessional Conduct, 58-26a-501 and 58-26a-502
   C. Regulatory and Operating Standards, 58-26a-601 and 58-26a-602

II. DOPL Act, Title 58-1; General Rules of DOPL, Title R156-1 (40% of items)
   A. General Utah License Law (Expiration, Renewal, Reinstatement, Hearings), 58-1-302; 58-1-305 to 58-1-309
   B. License Denial and Disciplinary Action, 58-1-401 to 58-1-403
   C. Diversion 58-1-404 and R156-1-404 (A-E)
   D. Unprofessional and Unlawful Conduct, 58-1-501 to 58-1-503

REFERENCE LIST

The reference materials listed below were used to prepare the questions for this examination.

This examination is OPEN BOOK.

The following reference material is allowed in the examination center:

- **Certified Public Accountant Licensing Act Rules, Title R156-26a**, Utah Division of Occupational and Professional Licensing, P.O. Box 146741, Salt Lake City, UT 84114, www.dopl.utah.gov.
- **Certified Public Accountant Licensing Act Title 58, Chapter 26a**, Utah Division of Occupational and Professional Licensing, P.O. Box 146741, Salt Lake City, UT 84114-6741, www.dopl.utah.gov.
- **Division of Occupational and Professional Licensing Act, 58-1**, Utah Division of Occupational and Professional Licensing, P.O. Box 146741, Salt Lake City, UT 84114, www.dopl.utah.gov.

Reference material may be highlighted, underlined, and/or indexed. They must be otherwise unmarked (not written in)
and may not contain additional papers (loose or attached). THESE REFERENCES WILL NOT BE AVAILABLE IN THE EXAMINATION CENTER. References may be tabbedindexed with permanent tabs only. Temporary tabs, such as Post-It notes, are not allowed and must be removed from the reference before the exam will begin. If you are downloading from the Internet, you may bring this reference into the testing center with you as long as it is bound. You can have it spiral bound or you may hole-punch it and put it in a binder.
Before you begin...  
*Read the Candidate Information Bulletin before filling out this registration form. You must provide all information requested and submit the appropriate fee. PLEASE TYPE OR PRINT LEGIBLY. Registration forms that are incomplete, illegible, or not accompanied by the proper fee will be returned unprocessed. Registration fees are not refundable or transferable.*

1. **Legal Name:**
   - Last Name
   - First Name

2. **Social Security:**
   - (FOR IDENTIFICATION PURPOSES ONLY)

3. **Mailing Address:**
   - Number, Street
   - Apt/Ste
   - City
   - State
   - Zip Code

4. **Telephone:**
   - Home
   - Office

5. **Email:**
   - 

6. **Fees and Payment:** Certified Public Accountant (CPA) Law and Rules, $75
   - You may pay by credit card, money order, cashier’s check or company check only. Cash and personal checks are not accepted.
   - If paying by credit card, check one: VISA  MasterCard  American Express  Discover
   - Card No: ___________________________ Exp. Date: ____________
   - Card Verification No: __________________
   - The card verification number may be located on the back of the card (the last three digits on the signature strip) or on the front of the card (the four digits to the right and above the card account number).
   - Billing Street Address: _____________________________ Billing Zip Code: ____________
   - Cardholder Name (Print): __________________________ Signature: _______________________

7. **I am faxing the Exam Accommodations Request (at the end of this bulletin) and required documentation.**
   - Yes  No

8. **Affidavit:** I certify that the information provided on this registration form (and/or telephonically to PSI) is correct, and that I have completed at least 135 semester (200 quarter) hours of the licensure education requirement described in subsection 58-26a-302(1)(d) of the Utah Certified Public Accountant Licensing Act. I understand that any falsification of information may result in a fine and/or other disciplinary action, including denial of licensure, and that when I apply for licensure DOPL has sole authority to determine whether I have met all requirements. I have read and understand the examination information bulletin.
   - Signature: ___________________________ Date: ___________________________

Complete and forward this registration form with the applicable examination fee to:

PSI licensure:certification \* ATTN: Examination Registration UT CPA
3210 E Tropicana * Las Vegas * NV * 89121
examschedule@psionline.com * (800) 733-9267 * TTY (800) 735-2929 * www.psiexams.com
All examination centers are equipped to provide access in accordance with the Americans with Disabilities Act (ADA) of 1990. Applicants with disabilities or those who would otherwise have difficulty taking the examination may request special examination arrangements.

Candidates who wish to request reasonable accommodation because of a disability should fax this form and supporting documentation to PSI at (702) 932-2666.

**Requirements for reasonable accommodation requests:**

You are required to submit documentation from the medical authority or learning institution that rendered a diagnosis. Verification must be submitted to PSI on the letterhead stationery of the authority or specialist and include the following:

- Description of the disability and limitations related to testing
- Recommended accommodation/modification
- Name, title and telephone number of the medical authority or specialist
- Original signature of the medical authority or specialist

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<tr>
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<th>SSN: ________________________________</th>
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<td>First Name: __________________________</td>
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<td>Last Name: __________________________</td>
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<td>Address: ______________________________</td>
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<td></td>
<td>City, State, Zip Code: __________________</td>
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<tr>
<td>Telephone: (_________) _______ - _______</td>
<td>(_________) _______ - _______</td>
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<td>Home: _______________________________</td>
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<td>Work: _______________________________</td>
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Check any reasonable accommodations you require (requests must concur with documentation submitted):

- ☐ Reader (as accommodation for visual impairment or learning disability)
- ☐ Extended time (Additional time requested: ____________)
- ☐ Large-print written examination
- ☐ Other: __________________________________________
- ☐ *Out-of-State Testing Request (this request does not require additional documentation)

Site requested:
*You may email your out-of-state request to OutofStateRequest@psionline.com*

- ☑ After you have registered for the exam, complete and fax this form, along with supporting documentation, to (702) 932-2666 or email it to examaccommodations@psionline.com.
- ☑ After 4 days, PSI Exam Accommodations will email you confirmation of approval with instructions for the next step.

**DO NOT SCHEDULE YOUR EXAMINATION UNTIL THIS DOCUMENTATION HAS BEEN RECEIVED AND PROCESSED BY PSI ACCOMMODATIONS.**
PSI licensure: certification
3210 E Tropicana
Las Vegas, NV 89121