



State of Utah CERTIFIED PUBLIC ACCOUNTANT (CPA) EXAMINATION Examination Handbook

FREQUENTLY ASKED QUESTIONS

- 1. HOW DO I REGISTER TO TEST?** To register and schedule for testing, go to:
<https://www.provexam.com/register>.

You may also call us toll-free at 801-733-4455.
[Click here](#) for more information about registering.
- 2. WHERE CAN I TEST?** You may test at any one of Prov's testing centers. [Click here](#) for a current list and directions to each of our Utah testing centers.
- 3. HOW MUCH DOES IT COST?** The Certified Public Accountant (CPA) examination used by license qualifiers has a fee of **\$75** each. This fee is the same whether you are testing for the first time or are retaking the exam.
- 4. WHEN DO I GET MY TEST RESULTS?** The results from your exam will be provided to you at the exam site.
- 5. ARE THERE ANY STUDY AIDS?** Yes, in our [bookstore](#) we sell the primary reference book for this examination as well as practice examinations to help you prepare for your test.
- 6. WHAT IS ON THE TEST?** [Click here](#) for information about the available examination.

MORE QUESTIONS

Please read through this handbook completely for answers to your questions. If you still have unanswered questions, you may contact us at the following:

For Licensing Questions - UT DOPL

160 E 300 S, 4th Floor
Salt Lake City, UT 84114
Ph: (801) 530-6628
(866) 275-3675 toll-free in UT
<https://dopl.utah.gov/cpa/>
Hours: 8 a.m. to 5 p.m.

For Testing Questions - Prov

200 W Civic Center Drive,
Suite 160
Sandy, Utah 84070
Phone: 801-733-4455
www.provexam.com
Hours: 6 a.m. to 10 p.m.

GENERAL TESTING INFORMATION

The Division has contracted with Prov, Inc. to administer the following contracting examination:

• Certified Public Accountant (CPA)

The purpose of this handbook is to provide you information about taking your licensing examination for the State of Utah.

EXAMINATION FEE

The Certified Public Accountant (CPA) examination has a fee of **\$75** each time the exam is taken. The fee is the same whether testing for the first time or for a retake.

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TESTING WITH PROV

The Certified Public Accountant (CPA) examination will be administered by computer at one of Prov's testing centers. Prov's testing system is easy to use and requires no specific computer experience to take the test.

The following link will take you to a short video that demonstrates Prov's testing system:

<https://youtu.be/h3T9svnldLY>

WHERE TO TAKE YOUR EXAM IN UTAH

The **Certified Public Accountant (CPA)** examination for this program are delivered by computer and are available at **seventeen (17) testing centers** located from Logan to St. George. Or, you can choose to take the examination at home using Prov's **Examroom®** service.

HOW TO REGISTER ONLINE

1. To schedule online, go to the following URL:
<https://www.provexam.com/register>
2. Use the Dropdown menu under "Select Certifying Body", and select:

UT Professional Licenses

Under "Select a License/certificate", choose the license (and language) you are seeking:

- **Certified Public Accountant (CPA)**

Then press

NEXT

3. Enter your information **exactly** as it appears on your government issued ID.
 - Name (**First**, **Middle** and **Last**)
 - Social Security number
 - Street address
 - City, State, ZIP Code
 - Email Address
 - Telephone Number

Then select the button labeled:

SAVE CHANGES

4. Select a Date, Time, Location for each exam by selecting the link labeled:



Find suitable time and venue

5. Prov's scheduling system will search for the closest testing centers to the address you entered. Select the **SCHEDULE** hyperlink to check the calendar for a specific testing center.
6. Select a test **date** and **time** from the calendar that matches your schedule. Confirm your selected date and time and select **Add to Cart**.
7. Proceed to payment. Please enter your form of electronic payment (e.g. MasterCard, Visa, AMEX). If you have provided an email address, the invoice for your exam payment will be automatically emailed to you. This invoice will include information regarding your scheduled date/time. If you have any problems with online scheduling, you may contact us at 801-733-4455.

SCHEDULING BY PHONE

To schedule for an examination by phone, candidates should contact Prov toll free at 801-733-4455. Prov scheduling staff is available 6:00 a.m. through 10:00 p.m. MT, Monday through Friday.

Candidates should be prepared to provide the Prov scheduling staff with their name, social security number and their address. Once registered in the database, Prov staff will search for the next available testing session at the candidate's preferred testing location and will provide candidates with any alternate locations that may be in close proximity to their address. Once candidates are scheduled, Prov staff will email a confirmation.

CANCEL/RESCHEDULING POLICY

If you need to change or cancel your testing appointment, you must contact Prov at least **three (3) business days** prior to your scheduled test date. Rescheduling is free if Prov is notified by the deadline. If you fail to reschedule, cancel or show up for your testing session by the close of business three days prior to your scheduled test date, you will forfeit your exam fees.

PREPARING FOR YOUR EXAMS

The licensing examination that you will take has been designed to test minimal competency in the contracting field. The test questions and projects have been prepared and reviewed by subject matter experts

in collaboration with the Division and the exam Provider.

Prov recommends that you prepare for your exam by familiarizing yourself with the subject areas listed in each exam description along with the associated reference materials. You are encouraged to prepare your test materials by highlighting text or placing permanent tabs on important pages.

EXAM DESCRIPTION

UT CPA LAW AND RULES EXAMINATION		
Passing Score	Time Allowed (hours)	# of Questions
(75%)	1	35
CPA Licensing Act and Rules		21
DOPL Act and General Rules		14

References

The following reference material is allowed to be used during the examination:

- **Certified Public Accountant Licensing Act Rules, Title R156-26a.** Utah Division of Occupational and Professional Licensing, PO Box 146741, Salt Lake City, UT 84114. <https://adminrules.utah.gov/>
- **Certified Public Accountant Licensing Act, Title 58-26A.** Utah Division of Occupational and Professional Licensing, PO Box 146741, Salt Lake City, UT 84114. <https://le.utah.gov/>
- **Division of Occupational and Professional Licensing Act, Utah Code Title 58, Chapter 1, 58-1.** Utah DOPL, PO Box 146741, Salt Lake City, UT 84114. <https://le.utah.gov/>
- **General Rules of the Division of Occupational and Professional Licensing, Utah Administrative Code, R156-1.** Utah DOPL, PO Box 146741, Salt Lake City, UT 84114. <https://adminrules.utah.gov/>

TEST DAY RULES AND PROCEDURES

Check-in Deadline

The doors to each testing center will open at least 15 minutes before all scheduled testing appointments in order to check candidates into the testing center. You should plan to arrive early to make sure you are seated by the time the testing begins. If you arrive late, AND the testing session has already begun, YOU WILL BE TURNED AWAY, will forfeit your exam fees, and will be required to reschedule for a future testing date.

Proof of Identity

Upon arriving at the testing center, you will be required to show government-issued, photo identification. The photo ID must be current and valid. Additionally, the name on your ID **must match exactly** with the name

you provided to Prov at time of scheduling. Please make any corrections to your name prior to your scheduled testing appointment.

Forms of valid photo-bearing ID are a driver's license card, passport, military ID, or permanent resident card. A temporary Utah Driver's License (paper copy) by itself is not sufficient proof of identity. If you currently have a temporary driver's license, you will ALSO need to bring in your recently EXPIRED original driver's license. Together your new temporary driver's license and your expired original license can be used to verify your identity. If you only have the temporary copy or the expired license, you will be refused entry. You will also be required to sign a test center log and will be photographed by the test center staff. If you cannot produce a valid government-issued photo ID, refuse to participate in signing the test center log, or refuse to be photographed, you will be dismissed from the testing center and forfeit all testing fees for that testing session. If you do not have a photo ID, you may still present a valid State driver's license without a photo or a State ID card without a photo that is issued by the DMV.

You will be refused to test by the testing center staff if:

- your name on the testing roster and name on ID do not match exactly
- you do not produce a valid government-issued photo ID
- you refuse to sign the test center log
- you refuse to be photographed

If refused at the testing center, you will be dismissed and forfeit all testing fees for that testing session.

Prohibited Items

No cameras, recorders, cell phones, computers, pagers, tablet computers, music players, smart watches, radios, electronic games, or any other electronic devices are allowed in the testing room. Talking and smoking are not allowed in the testing room.

Additionally, other personal items such as purses, notebooks, references or study materials, briefcases, backpacks, wallets, pens, pencils, other writing devices, food or any other items should be placed in secure storage at the testing facility.

For exam security you may also be **asked to remove** articles of clothing that may pose a security risk such as the following:

- Bulky clothing, scarves, hoodies, shawls, vests, jackets, coats, and so forth.
- Hats or headgear not associated with religious reasons.
- Any other clothing or device that may be interpreted as having the potential to compromise the testing process.

We ask that you leave all unauthorized materials in your car or vehicle. If you are caught using unauthorized materials during testing, these materials will be confiscated, your testing will be terminated with fees forfeited, and the Division will be notified of your dismissal from the exam.

Visitor Policy

No one other than the candidate will be allowed in the testing room. Non-testing visitors are NOT permitted to wait in the lobby while candidates test.

Unethical Conduct Policy

Any individual caught giving or receiving assistance during or after the examination or caught using unauthorized materials during the examination will be reported directly to the Division. Those caught in the act of cheating will be dismissed from the examination and their testing results will be frozen. Furthermore, the candidate will forfeit the examination fees paid. Anyone caught with test questions in their possession, either during or following the examination will be prosecuted by Prov for theft of copyrighted testing materials.

If you violate any of these procedures during testing, your test will be stopped, your test be graded as failed, you will forfeit your testing fees, and you will be reported to your licensing board, which typically ends in a 12-month testing moratorium.

RESULTS REPORTING

Upon completion of the **Certified Public Accountant (CPA)** examination, it will be scored, and you will be provided with a score result while at the testing center.

The **Certified Public Accountant (CPA)** exam will be scored and graded against a cut-score of 75% which is

the passing score is required in order to qualify for licensure.

RETESTING POLICY

You may retake any failed exam as often is as necessary. There is no waiting period between testing attempts.

PROV'S NON-DISCRIMINATION STATEMENT

Prov provides equal access to its exams and testing programs for all eligible persons. Although individual jurisdictions that Prov represents are wholly responsible for determining eligibility of candidates, it is the policy of Prov to maintain an environment free of discrimination and to prohibit discrimination and harassment against any person on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, and veteran, marital or family status.

Harassment of Prov program participants, proctors, staff or candidates will not be tolerated. If candidates wish to express concerns about discrimination, they should contact Prov at 801-733-4455 or write to: Prov, Inc., 150 W Civic Center Dr, Suite 601, Sandy, Utah 84070.

SPECIAL ACCOMMODATIONS

Prov complies with the Americans with Disabilities Act (ADA) in providing special accommodations for candidates that require additional assistance during the testing process. If candidates feel that they qualify for special accommodation during testing, they should contact Prov at 801-733-4455. Prov will require written documentation from a licensed physician or psychologist documenting the disability and further require a request describing the requested remedy. Prov will then work directly with the candidates to make the accommodations they will need in order to complete their examination.

EXAM TEST SITE AVAILABILITY

You may take the Certified Public Accountant examination at any one of Prov's testing centers located from Logan to St. George. You can also take the exam at home using Prov's Examroom® service.

What is Examroom?

Examroom is a remote test monitoring service that allows you to take the test on your own computer at your home. You schedule the test the same way you would an in-person testing site; by selecting your preferred test date and time. Then, on test day, you log into the Examroom website and request to start your exam. A test proctor will greet you over your computer, verify your identity, take your picture, and observe you throughout the testing process.

How to decide whether to use Examroom? **Not every computer system is capable of taking a test on Examroom.** The following are the **MINIMUM** requirements that your computer system would need in order to qualify to take the test using the Examroom service:

- Operating system on computer needs to be recent (less than 3-4 years old)
- Works on a MAC, PC, or Chromebook
- Need either a Chrome or Firefox browser (Chrome works best)
- Need a functioning computer web-camera and microphone
- Need a good consistent Internet connection capable of **uploading** files in excess of 3 Mbps

Please use the following link to do a system check **before you schedule** the exam to make sure your computer system will support testing using the Examroom Service.

<https://examroom.ai/systemtest/>

When prompted “Permission to access camera and microphone”, you must click “Allow”.

Note, you are permitted to use only one monitor/screen during your remote exam.

If your system does not allow you to test at home, don’t worry, we have some great testing locations that are not too far away.

Remote testing is offered as a convenience to you to help you take your test without having to travel. However, by choosing to test remotely, you agree to abide by the following conditions:

1. You will need to be in a quiet, distraction-free environment.

2. You need to be sitting at a table, desk, or counter.
3. Your table or desk needs to be completely clear of anything you are not permitted to use during testing; no papers, notes, non-testing books, practice exams, water bottles, drinks, food, etc.
4. All non-testing electronic equipment needs to be removed from the room; 2nd monitors, calculators, additional cell phones, etc.
5. Your area under your table, desk, or chair needs to be clear of everything; blankets, pillows, papers, backpacks, boxes, etc.
6. Your work area needs to be obstruction free so that we can see you, your arms and hands, throughout the entire testing process.
7. You are not permitted to have anyone in the room with you, nor can you receive any aid from anyone during the test.
8. You are not permitted to access any other website during testing unless directed by the system to do so.
9. If requested to download a special extension on your computer, you will not tamper with the extension or try to disable it while testing.

If you are unable to have a testing environment that meets these conditions, we may deny you the ability to test remotely, and we will reschedule you at one of our in-person testing center.

Fixed Testing Locations

The following are the existing testing sites within Utah and days each site is available to give you your exam. Note that sites may change as needed. Please refer to the current online scheduling system to find available testing times for each location.

The sites shown below are fixed locations where you may take your **Certified Public Accountant** exam. The asterisk (*) on the chart shows which days of the week the exams are available for scheduling.

Location	Mon.	Tue.	Wed.	Thur.	Fri.	Sat.
Logan – BTC	*	*	*	*		
Logan – USUL			*			
Ogden – OWTC	*	*	*	*	*	
Ogden – WSU	*	*	*	*	*	
Salt Lake City – SLC/SC			*	*	*	
Salt Lake City – SLCC/RC				*		
Salt Lake City – SLCC/WP			*			
West Jordan – SLCC/WJC		*				
West Valley – SLCC/WVC	*					
Sandy – SLCC/MC	*	*	*	*	*	
Orem – UVU				*		
Price – USUP	*	*	*	*		
Ephraim – USUEC	*	*	*	*	*	*
Richfield – SC/R	*	*	*	*		
Blanding - USUB			*			
Cedar City – SUU	*	*	*	*	*	*
St. George – UTU	*	*	*	*	*	

FIXED TEST SITE LOCATIONS

Northern Utah

- Bridgerland Technical College - Logan**
Assessment Center
1301 N 600 W
Logan, UT 84321
- Utah State University - Logan**
Career Services Testing, University Inn 115
Logan, UT 84322
- Ogden - Weber Technology College - Ogden**
Business & Information Technology, Room 116
200 N Washington Blvd,
Ogden, UT 84404
- Weber State University - Ogden**
Testing Services
3885 West Campus Drive, SSC #262
Ogden, UT 84408
- Salt Lake City Community College - South**
South City Testing Services
1575 State St, Room 2-187

Salt Lake City, UT 84115

- Salt Lake Community College - West Jordan**
West Jordan Testing Services
3491 W. Wights Ft Rd, Health Science, Rm 054
West Jordan, UT 84088
- Salt Lake Community College - Westpointe**
Testing Services
2150 West Dauntless Avenue, Room 213
Salt Lake City, UT 84116
- Salt Lake Community College - West Valley**
Testing Services
3460 South 5600 West, Suite 120
West Valley City, UT 84120
- Salt Lake Community College - Redwood**
Testing Services
4600 South Redwood Road
Taylorsville, UT 84130
- Salt Lake Community College - Miller Campus**
Testing Services
9750 South 300 West, MFEC, Room 238
Sandy, UT 84070
- Utah Valley University - Orem**
UVU Testing Services
800 W University Pkwy, MS120
Orem, UT 84058
- Utah State University - Ephraim**
Testing Services
325 West 100 North
Ephraim, UT 84627
- Utah State University Eastern - Price**
Testing Services
451 East 400 North
Reeves Building #114
Price, UT 84501
- Snow College - Richfield**
Testing Center
200 South 800 West, Room 130 (Washburn)
Richfield, UT 84701

Southern Utah

15. Utah State University Eastern - Blanding

Testing Center
200 S. 576 W.
Blanding, UT 84511

16. Southern Utah University

Testing Services
351 W University Blvd, 2nd floor ELC
Cedar City, UT 84720

17. Utah Tech University

The Professional Testing Center
46 South 1000 East
St. George, UT 84770

TEST SITE INSTRUCTIONS

Test site instructions are attached to this document that outline testing rules and computer testing navigation information that is very important. Please thoroughly review prior to your scheduled test date.

Prov✓Candidate Instructions Handout

Please take a moment to read the following information (front and back). If you have any questions then please let your proctor know. Failure to follow these testing rules can have serious consequences.

Be advised, the testing center and testing room may be under video surveillance.

Testing Rules

- Be courteous and do not disturb others.
- After you are seated, follow all the instructions given and verify the information presented to you. This information will include your name, candidate ID, exam name, and occasionally additional testing Materials such as graphics.
- If you leave the testing room during the test, you must notify your proctor and turn in all your testing materials.
- If you take a restroom break the test time will continue to countdown and the lost time cannot be recovered.
- If your computer freezes, shuts down, or will not move to the next question notify your proctor immediately and they will be able to restart your exam without loss of available testing time.
- At the end of your test, remain seated, raise your hand and wait for the proctor to start the check-out process with you. Once all testing materials have been accounted for by your proctor, you may collect your belongings and leave the testing center.
- If permitted by your jurisdiction, you will receive your testing results today; otherwise, you'll be notified of your testing results by either Prov or your jurisdiction.



Reference Rules for Open Book Exams

- Book title must be exact. *Exceptions:* Older/new editions are always permitted. Substitutes are allowed if listed in the Exam Details.
- Photocopied versions of a reference book are ONLY permitted when stated in the Exam Details.
- Permanent tabs such as gummed tabs, self-adhesive tabs with printable inserts, or insertable tab dividers (for three ring binders only) are permitted.
- Moveable items such as repositionable tabs or Post-it notes are NOT permitted in a reference book.
- Books can have highlighting and underlining in pen only, however you cannot mark in your books during the test.
- Handwritten notes are NOT allowed in any portion of a reference book unless authorized by your licensing or certifying jurisdiction.
- Other documents (such as formula sheets or the Tom Henry and Kelly Indexes) or stickers (such as Ohm's Law) CANNOT be added, glued or taped to a reference book.

Unethical behavior

Individuals caught giving or receiving assistance during or after the examination, or caught using unauthorized materials during the examination will be reported to the Board. Those caught in the act of cheating will be dismissed from the examination and their testing results will be frozen. Furthermore, the candidate will forfeit the examination fees paid. Finally, anyone caught with test questions in their possession, either during or following the examination will be prosecuted by Prov for theft of copyrighted testing materials.

In the next few days, Prov will email you a link to our candidate experience survey, please let us know how we did!

Computer Testing Navigation

Pro Sample Exam 2013 861935122 Blake Blakeney 895362

Question 8 Time Remaining 00:27:41 Question Answered 1 Question Unanswered 9

Which of the following balls is to be played using the feet?

1. ☒ A

2. ☐ B

3. ☐ C

4. ☐ D

A B C D

enlarge image

UnFlag Comment Summary Calculator Unit converter

Back Next End Test

Total number of questions	Indicated in the upper right-hand corner of the screen.
Available time	Posted in hours and minutes. The test will end automatically when Time Remaining reaches 0:00.
Selecting your answer	Use your mouse to select a number (1 , 2 , 3 , or 4). The answer is highlighted (or checked) when selected. You may change your selected answer for any question until the test is over. If you do not know the answer to a question, it is to your advantage to guess, since there is no penalty for a wrong answer.
Tracking difficult questions	Press the Flag Button to help you keep track of questions you wish to return to at a later time. Flagging questions has no impact in scoring. Press the button again to Unflag the question. You may see which questions have been flagged by clicking Summary .
Question comments	During the assessment, you may find that you have a question or concern about a particular test question. The proctor cannot answer questions about test content at any time; however, you can send a comment to Prov's Test Development Department by clicking the Comment button. Please leave a specific description. Staff will process your comments/questions within two weeks. You can refer to your candidate information bulletin for more information on how comments are processed.
Moving to a different question	Use your mouse to select the Next or Back buttons. Press Next to move forward. Press Back to move backward. You may also use your arrow keys (← →) to move forward and backward through the test.
Reviewing your progress	Press the Summary button to see a table indicating which questions are unanswered or which you have flagged.
Ending the test early	Press End Test button when you are ready to leave the test. It is recommended that you review your exam and verify there are no unanswered questions prior to ending the test.