Department of Commerce
Division of Professional Licensing

Prov

STATE OF UTAH

Professional Licenses

CPA Law and Rules Examination

Candidate Information Bulletin

YOUR GUIDE TO EXAM DAY

This bulletin contains everything you need to register, schedule, prepare for, and take your licensing examination. Read this bulletin in full before you register.

Administered by Prov, Inc. on behalf of the Professional Licenses

UT UtahCPA CIB 2026.11.10

Document Information

Read this bulletin in full before you register. It explains how to apply, how to schedule, what to bring, what is on each examination, and what happens after your exam.

Document Title	Professional Licenses CPA Law and Rules Examination — Candidate Information Bulletin
Document Number	UT UtahCPA CIB 2026.11.10
Version	1.6
Effective Date	October 31, 2026
Last Revised	November 10, 2026
Issuing Authority	Professional Licenses
Exam Administrator	Prov, Inc.
Audience	Examination candidates
Classification	Public
Applies To	All Prov testing centers administering examinations for the Professional Licenses, and remote (Examroom.ai) administrations of those examinations

© Prov, Inc. 2026. All rights reserved. This bulletin is provided to candidates for use in preparing for the examinations administered by Prov on behalf of the Professional Licenses. Exam questions and testing materials are copyrighted; reproduction or distribution of examination content is prohibited.

Table of Contents

Section numbers below match the numbered headings throughout this bulletin.

1. Frequently Asked Questions 4

2. Contact Information 4

3. General Testing Information 5

- Testing with Prov 5
- Where to take your exam in Utah 5
- Remote Testing 5

4. Registration and Scheduling 5

- 4.1 How to register online 5
- 4.2 Scheduling your exam online 6
- 4.3 Scheduling by phone 7
- 4.4 Cancellation and rescheduling 7
- 4.5 Emergency situations 7

5. Exam Information 7

- 5.1 CPA Law and Rules Examination 7

6. Exam Day Rules and Procedures 8

- 6.1 Testing site – check-in deadline 8

6.2 What is Examroom? 8
6.3 Remote testing information 8
6.4 Exam day procedures 9
6.5 Proof of identity 9
6.6 Prohibited items 9
6.7 Visitors 10
6.8 Unethical conduct 10
6.9 Candidate civility expectations 10
7. Results, Retesting, and Exam Challenges 10
7.1 Results reporting 10
7.2 Retesting 10
8. Non-Discrimination and ADA Accommodations 10
8.1 Prov's non-discrimination statement 10
8.2 Americans with Disabilities Act accommodations 10
9. Utah Testing Site Locations 11
10. Testing Rules and System Navigation 13
10.1 Testing rules 13
10.2 Reference rules for open-book exams 13
10.3 Computer testing navigation 14
11. Revision History 15

1. Frequently Asked Questions

If your question is not answered here, read the relevant section of this bulletin, then contact the Board or Prov using the details in Section 2.

1. **What is the registration process?**
   You may register to take your exam by logging into Prov's website and pressing the Schedule an Exam button and then selecting "New Test-taker". Once you have entered your registration information, you can schedule your exam at your convenience.
2. **How do I schedule my exam?** You schedule your exam when you register at: https://provexam.com/scheduler
   You may also call/text us at (801) 733-4455. More information about exam scheduling is provided in this bulletin.
3. **Where can I take my exam?** You may take your exam at any one of Prov's 23 Computer Based Testing (CBT) testing centers in Utah. Locations are provided later in this bulletin. Exams may also be taken remotely from home.
4. **How much does it cost?** Exam fees are paid to Prov at the time of registration. Fees vary by exam and are listed with each exam below.
5. **When do I get my exam results?** Prov's scoring system grades your exam immediately upon completion and automatically forwards results to your licensing authority.
6. **What is on the exam?** Exam information is provided in this bulletin.

> **Note**
> Prov is not authorized to make the determination of which examination(s) candidates must take. If a candidate is unsure which exam is needed for the license being sought, resolve this question before scheduling. Contact the Board with questions regarding which exam(s) to take.

2. Contact Information

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

EXAM APPROVAL & LICENSING

Professional Licenses
160 E 300 S
4th Floor
Salt Lake City, UT 84114
Ph: (801) 530-6628
https://commerce.utah.gov/dopl/

TESTING QUESTIONS

Prov, Inc.
200 W Civic Center Dr, Suite 160
Sandy, Utah 84070
Call or Text: (801) 733-4455
(Messaging rates may apply)
www.provexam.com
support@provexam.com
6:00 am to 10:00 pm MT, Monday - Friday

3. General Testing Information

The Board has contracted with Prov, Inc. to administer the required written examinations for licensure. The purpose of this bulletin is to provide you with information about taking your licensing examination.

Testing with Prov

Your written exam 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 exam.

Written exams may also be taken remotely from home. More information about remote testing is provided in the section titled "Remote Testing".

The following link will take you to a short video that demonstrates Prov's testing system: https://youtu.be/h3T9svnIdLY.

Where to take your exam in Utah

Prov has **23** testing locations in Utah where you may take your written examination. Locations are provided later in this bulletin.

Remote Testing

Prov is also authorized to offer these exams remotely. This means examinations can be taken at home (or any other quiet site with adequate internet speed and free from distractions). This space must be private and is not available to anyone other than the testing candidate during testing. You will use the Examroom.ai remote proctoring tool.

More information about remote testing is provided on the following pages of this bulletin.

4. Registration and Scheduling

How to register, schedule your examination, and change or cancel a testing appointment.

4.1 How to register online

You may register to take your exam by logging into Prov's website and pressing the Schedule an Exam button and then selecting "New Test-taker". Once you have entered your registration information, you can schedule your exam at your convenience.

IMPORTANT: When you register for your examination, you MUST enter your name EXACTLY as it appears on your government issued Photo Identification (ID), including your middle initial or your middle name as it appears on your ID. If your name does not match when you sign in at the testing center, you will be dismissed from the testing center and forfeit all testing fees for that testing session.

1. To register for your exam, go to: https://provexam.com/scheduler, or call the Prov Call Center at (801) 733-4455 to complete the registration process if preferred.
2. Click **"Schedule an Exam"**.
3. Under **"New Test-Taker"**, click **"Get Started"**.
4. Use the dropdown menu under **"Select Certifying Body"** and select: **UT - Professional Licenses**.
5. Under **"Select a License/certificate"**, choose the license (and language) you are seeking, then press **NEXT**.
    - CPA Law and Rules Examination
6. Enter your information exactly as it appears on your government issued ID: Name (First, Middle and Last), Street address, City, State, and Postal Code. Additionally, please provide your Social Security number, Email Address, and Telephone Number. Then select the button labeled **SAVE CHANGES**.

7. The following information will be collected
   - **Utah Privacy Policy**
     Prov collects your information on behalf of the State of Utah. To learn how your information is used and protected, please review the following links.

     Utah Department of Commerce privacy policy (https://commerce.utah.gov/privacy/)

     Prov privacy policy

     When you are ready to continue registering for your test, press the Next button.
   - **Utah ID**
     The State of Utah requires that all candidates have a UtahID.

     - **If you do not already have a UtahID**: Please create one first at:

       https://id.utah.gov
     - For all candidates (new or existing UtahID): When you sign up for your exam, you **MUST** use the same email address associated with your UtahID. **Please enter that email address below** and then select "Submit".
8. Select a Date, Time, and Location for each exam. 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.
9. Select an exam date and time from the calendar. Confirm your selected date and time and select **Add to Cart**.
10. Proceed to payment. Please enter your form of electronic payment (MasterCard, Visa, AMEX) or coupon code if provided. The invoice for your exam payment will be automatically emailed to you and will include your scheduled date and time.

If you have any problems with online registration, you may call or text Prov at (801) 733-4455.

4.2 Scheduling your exam online

If you registered without scheduling, or need to schedule another exam or attempt, sign back in to the scheduler:

1. To schedule your exam, go to: https://provexam.com/scheduler. From our homepage, select **"Schedule an Exam"**. Next, under **"Returning User"**, click **"Get Started"**.
2. Enter your Email Address, as well as your Last Name. Then press the **NEXT** button. A verification code will be sent to your email.
3. After entering the code, you will see the Candidate Dashboard and your available exams. Click **"Schedule Now"**.
4. Underneath **"Exams Available for Scheduling"**, click **"Find a 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 an exam **date** and **time** from the calendar. Confirm your selected date and time and select **Add to Cart.**
7. Proceed to payment with your electronic payment method (MasterCard, Visa, AMEX) or coupon code if provided. The invoice for your exam payment will be automatically emailed to you.

If you have any problems with online scheduling, you may call or text Prov at (801) 733-4455.

4.3 Scheduling by phone

To schedule an examination by phone, candidates should contact Prov at (801) 733-4455. Prov scheduling staff is available 6:00 am to 10:00 pm MT, Monday - Friday.

Candidates should have the photo identification they will use for testing, as well as their payment method, ready to provide to the call center agent. Once scheduled, Prov staff will email them information regarding their testing schedule.

4.4 Cancellation and rescheduling

You can reschedule or cancel your testing appointment online for free if you do so at least **3 days** before your exam date. If you miss your appointment or fail to reschedule or cancel by this deadline, you will forfeit your exam fee.

4.5 Emergency situations

If you are unable to attend your scheduled examination due to an emergency, you must provide written documentation to Prov for review. You may call or text Prov at (801) 733-4455 or send an email to support@provexam.com. If approved, you will be notified and provided with authorization to reschedule your examination.

5. Exam Information

The following examinations are administered by Prov on behalf of the Board, grouped by the license each is required for. An examination required for several licenses is listed under each of them.

Each of the licensing programs listed below has its own rules and requirements. To access more details about a specific licensing program, press the Download CIB (PDF) button within each license.

> **Note**
> Exam fees are paid to Prov at the time of registration. Fees vary by exam and are listed with each exam below.

5.1 CPA Law and Rules Examination

UT CPA Law and Rules

60 minutes · 35 questions · 75% to pass · open book · exam fee $75.00 · offered in English

Content Area	Questions
DOPL Act, Title 58-1; General Rules of DOPL, Title R156-1	14
CPA Licensing Act, Title 58-26 and CPA Licensing Act Rules Title R156-26a	21
Total questions	**35**

Exam References and Study Materials

The references marked “Open Book” are permitted for use during the examination. All other references are recommended for exam preparation only and are not permitted during the examination.

- **Certified Public Accountant Licensing Act Rules, Title R156-26a**. Department of Commerce | Division of Professional Licensing | Utah Office of Administrative Rules, Home - Utah Office of Administrative Rules, Salt Lake City, UT 84114. https://adminrules.utah.gov/Rule/263 OPEN BOOK
- **Certified Public Accountant Licensing Act, Title 58**. Department of Commerce | Division of Professional Licensing, Home | Utah Legislature, Salt Lake City, UT 84114. https://le.utah.gov/xcode/Title58/Chapter1/58-1-P1.html OPEN BOOK

- **Utah Code | Occupations and Professions | Utah Construction Trades License Act, 58-1**. UT - Utah DOPL, 160 E 300 S, Salt Lake City, UT 84114, Salt Lake City, UT 84114. https://le.utah.gov/xcode/Title58/Chapter1/58-1.html OPEN BOOK
- **Office of Administrative Rules | General Rule of the Division on Professional Licensing, R156-1**. Utah State Legislature. https://adminrules.utah.gov/Rule/250 https://adminrules.utah.gov/Rule/250 OPEN BOOK
- **CPA Licensing Act, Title 58-26a**. Department of Commerce | Division of Professional Licensing | Utah Office of Administrative Rules, Home - Utah Office of Administrative Rules, Salt Lake City, UT 84114. https://le.utah.gov/xcode/Title58/Chapter26a/58-26a.html OPEN BOOK

6. Exam Day Rules and Procedures

What to bring, what to leave behind, and the rules every candidate must follow on exam day.

6.1 Testing site – check-in deadline

The doors to each testing center will open at least 15 minutes before all scheduled testing appointments 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 fee, and will be required to reschedule for a future testing date.

6.2 What is Examroom?

Examroom is a remote exam monitoring service that allows you to take your exam on your own computer at your home. On exam day, you log into the Examroom website and request to start your exam. An exam proctor will greet you over your computer, will verify your identity, take your picture, and observe you throughout the testing process.

Not every computer system is capable of taking an exam on Examroom. The following are the **MINIMUM** requirements:

- The 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 do a system check before scheduling: https://provexam.examroom.ai/system-check/

If you do not have access to equipment that meets the minimum requirements, Prov has laptops available for use. To request access, call (866) 720-7768.

6.3 Remote testing information

By choosing to take your exam 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 sit 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.
4. All non-testing electronic equipment needs to be removed from the room.
5. All windows in the testing room must be covered.
6. Your area under your table, desk, or chair needs to be clear of everything.
7. Your work area needs to be obstruction free so that we can see you, your arms and hands, throughout the entire testing process.

8. You are not permitted to have anyone in the room with you, nor can you receive any aid from anyone during the exam.
9. You are not permitted to access any other website during testing unless directed by the system.
10. If requested to download a special extension on your computer, you will not tamper with it or try to disable it while testing.

6.4 Exam day procedures

On the day of your exam:

1. Head to https://provexam.com
2. Click "Start My Exam" from the home page menu
3. Review the instructions on the page and click "Start My Exam" to be directed to https://provexam.examroom.ai/signin/#/auth/login
4. Enter the email address you used to register for your exam
5. Enter your candidate ID as your password
6. You will be greeted by an onboarding agent to help you check-in and start your exam

6.5 Proof of identity

You will be required to show government-issued, photo-bearing identification that includes your signature. Your first and last name on your ID MUST match the name on your admission documents. The photo-bearing ID must be current and valid. Forms of valid photo-bearing ID are a driver's license, passport, or military ID. Temporary IDs must have a photo to be accepted. Expired IDs will NOT be accepted. Please contact Prov in advance of your exam date if you have any questions regarding your photo ID. You will also be required to sign a testing center log and will be photographed by the testing center staff. If you cannot produce a valid government-issued photo ID, refuse to participate in signing as instructed or refuse to be photographed, you will be dismissed from the testing center and forfeit all testing fees for that testing session.

6.6 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.

Important

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 your exam fee forfeited, and the State will be notified of your dismissal from the exam.

6.7 Visitors

No one other than the candidate will be allowed in the testing room.

6.8 Unethical conduct

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 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 exam questions in their possession, either during or following the examination will be prosecuted by Prov for theft of copyrighted testing materials.

6.9 Candidate civility expectations

We understand that taking an exam can be stressful. Sometimes this stress may cause someone to visibly show their frustration during or after the testing event. While we understand the sources of stress, we find any action that threatens our proctors or examiners to be unacceptable. If a candidate verbally or physically threatens or assaults any of our proctors or examiners, that candidate may be banned from testing for a time. The candidate's actions will be reported to the licensing Board or agency. If any physical harm occurs, civil action may also be taken against the candidate.

7. Results, Retesting, and Exam Challenges

7.1 Results reporting

Prov's scoring system grades your exam immediately upon completion and automatically forwards results to your licensing authority.

7.2 Retesting

There is no limit to the number of testing attempts you may make. If you do not pass, you must wait 30 days before retesting. A passing result remains valid for 1 year.

Candidates cannot retake an exam once they have passed unless required by their licensing authority.

8. Non-Discrimination and ADA Accommodations

8.1 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., 200 W Civic Center Dr, Suite 160, Sandy, UT 84070.

8.2 Americans with Disabilities Act accommodations

Prov complies with the Americans with Disabilities Act (ADA) in providing special accommodations. Written documentation from a licensed physician or psychologist documenting the disability and the recommended

accommodations is required, and Prov will work directly with you to arrange the approved accommodations.

To learn more or request an accommodation, visit our ADA Accommodations page at provexam.com/ada-accommodations.

Note
Accommodations will not be provided based solely on a candidate's inability to read and comprehend English.

9. Utah Testing Site Locations

The following are the testing sites where you may schedule to take your written examination in Utah. You may also take your exam at any Prov testing center in the United States, and remote testing is available at all times.

Note that sites may change as needed. Please refer to the current online scheduling system at provexam.com to find available testing times for each location.

Prov has **23** testing centers in Utah, located in the following cities:

Cedar City, Delta, Ephraim, Herriman, Kanab, Layton, Logan, Nephi, Ogden, Orem, Price, Provo, Richfield, Salt Lake City, Sandy, St. George, Taylorsville, Tooele and West Jordan

No.	City	Testing Center	Address	Testing Center Type
1	Cedar City	Southern Utah University	351 W. University Blvd Electronic Learning Center (ELC), Rm. 211 Cedar City, UT 84720	Theory
2	Cedar City	Southwest Technical College	757 West 800 South Testing Services Cedar City, UT 84720	Theory
3	Delta	Utah State University - Delta	285 E 450 N Testing Center - Suite 110 Delta, UT 84624	Theory
4	Ephraim	Utah State University - Ephraim	325 West 100 North Testing Services Ephraim, UT 84627	Theory
5	Herriman	Salt Lake City Community College - Herriman Campus	14551 S Sentinel Ridge Boulevard Testing Center Herriman, UT 84096	Theory
6	Kanab	Utah State University - Kanab Campus	733 South Cowboy Way Testing Center Kanab, UT 84741	Theory
7	Layton	Prov Testing Center - Layton	1776 N. Hill Field Road Testing Services - Suite 1 Layton, UT 84041	Theory
8	Logan	Bridgerland Technical College - Logan Campus	1301 North 600 West Assessment Center - Room 614 Logan, UT 84321	Theory

No.	City	Testing Center	Address	Testing Center Type
9	Logan	Utah State University - Logan	650 N 875 E Professional Testing Center - University Inn Room 115 Logan, UT 84322	Theory
10	Nephi	Utah State University - Nephi	346 East 600 North, Basement Testing Center Nephi, UT 84648	Theory
11	Ogden	Ogden-Weber Technical College	200 N. Washington Blvd Testing Services - Business Technology Building, Room 116 Ogden, UT 84404	Theory
12	Ogden	Weber State University	3885 W. Campus Drive Student Services Building - RM 260 Ogden, UT 84408	Theory
13	Orem	Utah Valley University	1165 West 800 South UVU Testing Services - Wolverine Service Center, Room 104 Orem, UT 84058	Theory
14	Price	Utah State University Eastern - Price	451 East 400 North Testing Services - Reeves Building #114 Price, UT 84501	Theory
15	Provo	Prov Testing Center - Provo	2255 N. University Parkway Testing Services - Suite 11 Provo, UT 84604	Theory
16	Richfield	Snow College	800 West 200 South Testing Center - Room 130 Richfield, UT 84701-2414	Theory
17	Salt Lake City	Salt Lake City Community College - South City Campus	1575 S. State Street South City Testing Center - Room 2-153 Salt Lake City, UT 84115	Theory
18	Sandy	Prov Testing Center - Sandy	10645 S. State Street Testing Services Sandy, UT 84070	Theory
19	St. George	Prov Testing Center - St. George	2654 E. Redcliffs Drive Testing Services - Suite G St. George, UT 84790	Theory
20	St. George	Utah Tech University	46 South 1000 East Testing Center St. George, UT 84770	Theory
21	Taylorsville	Salt Lake Community College - Redwood Campus	4600 S. Redwood Road Redwood Testing Services - LIB 017 Taylorsville, UT 84123	Theory
22	Tooele	Tooele Technical College	88 S. Tooele Blvd Testing Center	Theory

No.	City	Testing Center	Address	Testing Center Type
			Tooele, UT 84074	
23	West Jordan	Salt Lake Community College - West Jordan Campus	3491 W. Wights Fort Road West Jordan Testing Services - Jordan Health Science, Room 054 West Jordan, UT 84088	Theory

Remote Testing is available via Examroom.ai — take your exam from home without traveling to a testing center. See the "Remote Testing" sections earlier in this bulletin for full requirements.

10. Testing Rules and System Navigation

Please take a moment to read the following information. If you have any questions, 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.

10.1 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 exam, you must notify your proctor and turn in all your testing materials.
- You may take up to 3 breaks during your examination. Please note that when you take a break you will not be able to change any answers to questions you have previously seen or review any prior answers to questions.
- If you take a restroom break the exam 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 exam, 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.
- Please visit provexam.com and select "Learn About My Exam" for additional information.

- **No Talking**
- **No Drinking**
- **No Cell Phones**
- **No Visitors**
- **No Taking Notes**
- **No Eating**
- **No Tobacco Use**
- **No Electronic Devices**
- **No Cheating**
- **No Marking in Books**

10.2 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.

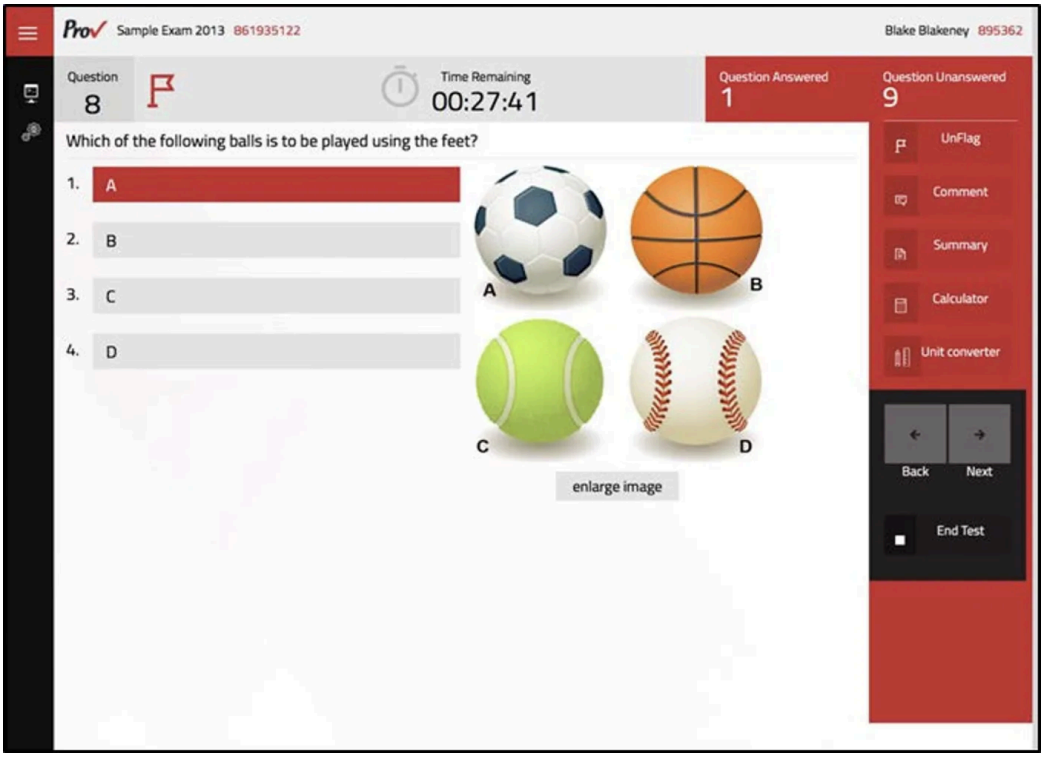
- Moveable items such as repositionable tabs or Post-it notes are NOT permitted in a reference book.
- Books can have highlighting and underlining in pen only; however, you cannot mark in your books during the exam.
- Handwritten notes and formulas are NOT allowed in any portion of a reference book.
- Other documents (such as formula sheets or the Tom Henry and Kelly Indexes) or stickers CANNOT be added, glued or taped to a reference book.

Important — 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 exam questions in their possession, either during or following the examination will be prosecuted by Prov for theft of copyrighted testing materials.

10.3 Computer testing navigation

Please review the following guide to understand how to navigate the Prov computer-based testing system.



Feature	How it works
Total number of questions	Indicated in the upper right-hand corner of the screen.
Available time	Posted in hours and minutes. The exam will end automatically when **Time Remaining** reaches 0:00.

Feature	How it works
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 exam 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 on 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, if you have a question or concern about a particular exam question, the proctor cannot answer questions about exam content; 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 within two weeks.
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 exam.
Reviewing your progress	Press the **Summary** button to see a table indicating which questions are unanswered or which you have flagged.
Ending the exam early	Press **End Test** button when you are ready to leave the exam. It is recommended that you review your exam and verify there are no unanswered questions prior to ending the exam.

11. Revision History

The table below lists every revision to this bulletin, most recent last. Each revision names what changed since the version before it, so you can see which parts of the bulletin to read again.

Version	Date	Description of Change	Prepared By
1.0	October 31, 2026	Initial release of this bulletin in its current format.	Prov, Inc.
1.1	November 3, 2026	Testing site updated: UT - Ogden - OWTC, Ogden.	Prov, Inc.
1.2	November 4, 2026	Testing site updated: UT - Ogden - WSU, Ogden.	Prov, Inc.
1.3	November 7, 2026	References updated: UT CPA Law and Rules.	Prov, Inc.
1.4	November 9, 2026	Bulletin layout and standard wording updated.	Prov, Inc.
1.5	November 9, 2026	References updated: UT CPA Law and Rules.	Prov, Inc.
1.6	November 10, 2026	References updated: UT CPA Law and Rules.	Prov, Inc.

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