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THE ASSET

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Where Connection Creates Momentum

By Jim O'Hallaron, CAE

When we talk about the future of the profession, technology and regulation are often front and center—and rightly so. As Chair Brett Lewis shares in his column, our recent board visioning session explored those big-picture issues shaping what's next. We also spent meaningful time discussing the people side of the profession. While Brett focuses on the technical and regulatory landscape, I'd like to expand on the equally important role of connection and community. At its core, MOCPA is a network of professionals who learn from one another, challenge one another, and show up for one another.

You'll see that spirit reflected throughout this issue. On page 24, chapter leader Kathryn Friedman shares insights from the AICPA Leadership Academy. One of her takeaways that resonated with me was, "Conscious leaders empower others, foster collaboration, acknowledge that growth requires failure, and embrace vulnerability as a strength." That kind of leadership isn't developed in isolation. It grows in community.

And connection doesn't only happen in formal sessions. The most meaningful moments often occur in hallway conversations, service projects, and post-event networking. On page 30, you'll see our members volunteering in their communities. St. Louis Chapter members were even interviewed on the local news, highlighting the impact CPAs make beyond the office. After busy season, I encourage you to visit your local chapter's activities at mocpa.org/chapters and plug in. Whether volunteering, attending a social outing, or sharing ideas, your involvement shapes the experience for others.

Having just completed its 16th installment, Professional Development for Busy Women: The CliffsNotes (page 26) is another example of connection in action. Presented by fellow members, these sessions bring CPAs together both in person and online for practical and engaging discussions. But what's equally powerful is what happens afterward: conversations that continue long after the formal program ends. Mark your calendar for our next session on Sept. 25.

Member engagement is also driving our legislative efforts. In January, members gathered at the State Capitol for CPA Day, advocating for legislation that would provide

an additional pathway to CPA licensure. Their presence made a difference, and the related bills are progressing (see page 16). At the Educational and CPA Leadership Forum (page 12), educators and employers worked through important questions about curriculum requirements and potential skills gaps tied to the new pathway. These discussions directly influence how we help prepare future leaders for the profession.

And finally, thank you to everyone who has supported our Legacy Endowment Scholarship Campaign (page 14). Because of your generosity and the power of our collective commitment, we are awarding more scholarships than ever before—and building momentum for what comes next (see page 15).

As we head into spring, I encourage you to lean in, participate, volunteer, and mentor. Because when members engage, MOCPA and the profession move forward—together.

Jim O'Hallaron is a certified association executive (CAE) and is the president and CEO of the Missouri Society of Certified Public Accountants. He leads the staff and operations for the 9,000-member society.

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Keeping Pace with a Profession in Motion

By Brett Lewis, CPA, NACD.DC

In the words of hockey great Wayne Gretzky, "I skate to where the puck is going to be, not where it has been." This

quote is so appropriate for our profession today. With all of the transformational changes occurring—the forthcoming alternative pathways to licensure, use of artificial intelligence (AI) in all facets of society including accounting, a demographic cliff (declining population), and the increase in private equity investment in accounting firms, to name a few—it is imperative for MOCPA to do its best to "skate to where the puck is going to be."

Consequently, in conjunction with our January MOCPA Board meeting in Columbia, Jamie Jabouri, MOCPA treasurer and a business transformation principal at Anders, led us through a visioning session. The board periodically goes through this process to brainstorm where we believe the profession is going considering technological advancements, emerging business trends, regulations, competitive factors, and more, to assess how MOCPA's strategic initiatives align with the potential future state, and course correct as necessary. Given the current pace of change, the board will likely need to increase the frequency of these sessions going forward.

Past MOCPA Board Chair Jeff Parkison kicked off the meeting by relaying some of the themes he has heard in his role as an AICPA facilitator for their global initiative, *Accounting & Finance 2040: Rise to the Future Together (Rise2040)*. Given rapid technological change and shifting regulations, Rise 2040 has had numerous listening sessions with the profession, educators and other stakeholders to co-create a unifying vision for 2040. We are in the process of analyzing the results of the board visioning session, so more specifics to come. In the meantime,

here are some of my own musings about the future of the profession.

A person cannot have a discussion today without AI coming up. We have all heard the "it's going to put accountants out of business" theory. I just don't buy it. I do, however, acknowledge that we must adapt how accountants will perform in the future, as well as the training/education of the underlying core competencies necessary to stay relevant and add value. For example, when I came out of Mizzou in 1984, a group of around 15 or so started with me in the audit department of Coopers & Lybrand in St. Louis. Although we did get to do some real audit procedures by today's standards, we spent an inordinate number of hours using a 10-key calculator (you might need to go to the Smithsonian to find one....) proving the mathematical accuracy (i.e., footing) of computer-generated schedules such as inventory, accounts receivable, fixed assets, accounts payable, and so on. Forty years ago, basic procedures required armies of accountants to complete, but for the last couple of decades such procedures have been completed by one person in a matter of seconds using any number of automated tools, yet the profession has been able to deploy these newfound hours on higher level tasks.

I see this occurring again, with the CPA's role shifting from doing the work to ensuring the work is performed correctly, ethically, and in the public interest. The value moves upstream—toward judgment, interpretation, and strategic insight. Sure, the profession and higher education will need to further ramp up their training related to AI applications, data analysis, critical thinking and communication skills, but it can be done. Along the way, the profession should endeavor to own the key aspects of AI and data governance, being at the forefront in corporate America and in public accounting providing related advisory and assurance services. As a bonus, efficiencies gained with AI can also help the CPA profession deal with the demographic cliff.

Another issue I've been pondering for a while is whether our current financial reporting model, although the greatest and most sophisticated the world has ever known, needs some enhancements. Year-end financial statements and related audits could always be the anchor, but in a world embroiled in rapid change, more real-time information and continuous auditing could be beneficial to stakeholders. After all, a couple of the positive benefits of AI is the speed of data collection and processing, so it would be good to take advantage of that speed. In the realm of real-time information, why not generate/update key performance indicators (KPIs) each month that can be independently corroborated by a CPA given continuous auditing techniques? Of course, there would need to be some additional reporting and attest frameworks developed. KPIs such as revenue growth, customer retention rate, operating profit, and free cash flow, would need to be developed by industry, but could be reported monthly, and tracked on a year over year, or on a sequential basis, to identify trends. These trends can help better identify the trajectory of the business and, thus, better assist investors with investment decisions.

At any rate, it will be an interesting ride, and I know the profession can once again "skate to where the puck is going to be!" 

Brett Lewis is a retired managing partner from Grant Thornton. He is chair of MOCPA's Board of Directors for 2025-2026.

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"The secret of change is to focus all of your energy not on fighting the old, but on building the new."—Socrates

Unsure If You've Been the Target of AI-enabled Fraud?

As AI-enabled fraud grows more sophisticated, the Institute of Internal Auditors polled professionals to see whether their organizations have been targeted.

- **34%** said they weren't really sure, while **18%** were aware of at least one instance.
- **2%** felt very prepared to respond in the event of AI-enabled fraud, **34%** felt moderately prepared, **46%** think they are only minimally prepared, and **16%** say they are not prepared at all.

The main risks auditors are looking for specifically are AI-powered:

- **88%** phishing attempts;
- **65%** fabricated invoices or financial documents;
- **58%** automated social engineering;
- **45%** deepfake audio or video impersonations; and
- **41%** using AI to develop or insert harmful code.

This is also an example of an awareness gap. For instance, while only **27%** of respondents cited synthetic identity fraud as a major risk factor, it's the fastest-growing financial crime in the United States, claiming an estimated **\$5 billion** a year.

Respondents said they would like to be more prepared, but many pointed to barriers such as:

- **57%** lack of the right technology or tools;
- **55%** insufficient staff with relevant skills;
- **46%** budgeting constraints;
- **43%** competing priorities; and
- **43%** lack of time to dedicated AI-specific risk management efforts.

—AccountingToday.com

Leadership, With Grace

Korn Ferry CEO Gary Burnison argues that decency is an essential leadership trait.

Whether we're immersed in warmth and love or burdened by heartache and loss, each day starts the same. With every sunrise, we have a choice.

Recently, we ushered in a New Year with anticipation for what the next 12 months might bring. A turn of the page with promises of hope, perhaps more empathy and much more understanding. Yet, differences continue to overshadow our commonalities, with a stronger need for compassion, conversation and dialogue.

So, what is leadership asking of us now? It's both a rhetorical question and a statement. And it invites reflection and exploration of a world that's not about us, but about others.

Leadership is inspiring others to believe—and enabling that belief to become reality. But at its best, it strives for more....

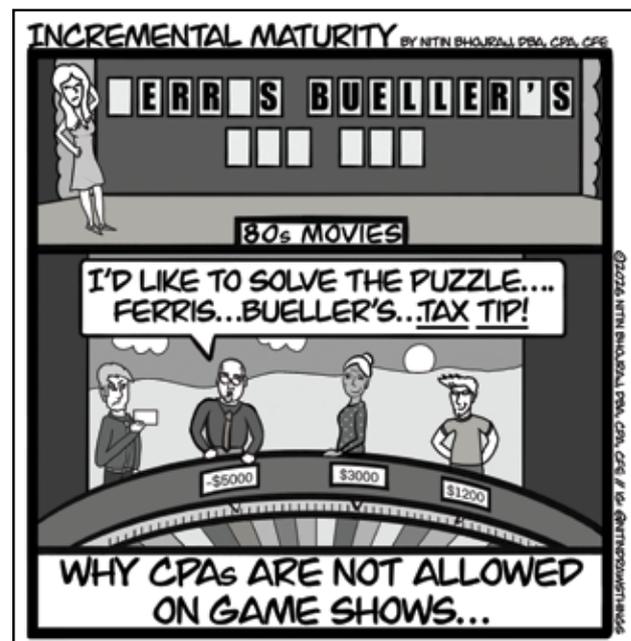
- Leadership transforms self-interest into shared interest.
- It is elevating and constructing.
- Leadership is uniting.
- It offers a voice to the voiceless.
- Leadership listens to those who feel unheard.
- It is knowing that it is not about us—but it starts with us.
- And above all, leadership is grounded in *grace*.

For grace is what makes us inherently human—the better self that shines a light for others. A light that can illuminate even the darkest moments.

Consider the words of 19th-century minister Edward Everett Hale: "I am only one; but still I am one. I cannot do everything; but still I can do something; and because I cannot do everything, I will not refuse to do the something that I can do."

Let us all remember our shared humanity.

—Gary Burnison, KornFerry.com



—@Nitindrawsthings



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National Public Practice Trends Playing Out in Missouri

By Andrew Grow, CAE

As we look back on the past year in the accounting profession, it's worth asking a simple question: how do we measure progress? What exactly are we measuring, and what are we comparing it to?

In accounting, measurement usually revolves around numbers and business cycles. Tax season, audits, month-end close, financial reporting deadlines, and even legislative sessions shape how we track performance. We measure what matters to our work—financial results over time—and we rely on established rules, technical expertise, and specialization to do it correctly.

At its core, the profession is built on producing reliable financial information. That work helps keep businesses stable and markets functioning. In many ways, CPAs serve as a steadying force in the economy by creating a consistent, dependable “single source of truth” for financial data.

But not everything in the business ecosystem can be measured numerically. When it comes to the future of the profession—licensure changes, workforce challenges, technology like AI, public perception, and education pipelines—we're operating in a more complex environment. These issues involve people, politics, business trends, and shifting expectations. They require us to look beyond the numbers and consider qualitative factors such as human behavior, values, and long-term strategy.

In other words, while CPAs are experts at measuring financial performance, leading the profession forward requires

blending quantitative data with qualitative judgment.

This article looks at how quickly the profession has moved over the past year on some of its biggest issues—and what these changes could mean for all of us.

Artificial Intelligence (AI) in the Accounting Profession

Nothing new here, but in almost every MOCPA (and national) meeting, roundtable, program, firm visit, university engagement, and internal discussion there seems to be at least mention if not focus on AI. On a positive note, general AI awareness levels are reported up from 2024 mostly due to heavy coverage throughout the profession. Profession advocacy organizations have served as town criers, bringing together groups and experts to share real-time updates for application and use within the profession. Of course, off the shelf technology platforms such as those from Microsoft, tax/audit practitioner software, and client management systems, have begun integrating AI tools as well. You've undoubtedly noticed Copilot integration if using Microsoft programs. Additionally, while the largest firms and companies have been investing heavily in and leveraging AI technology to help better power their business and clients, proprietary in-house tools, systems, processes, and solutions are only just now leaking out to the broader ecosystem. These truisms beg the question: have any traditional financial systems yet seen a broad-based, fundamental change in how the profession performs those services?

Starting with the largest CPA firms in the world and trickling down, AI integration with audit practice tools has seen the most broad-based and sustained advancement thus far, with a few other client engagement service integrations following behind. AI audit integration raises both serious opportunities and questions about audits of the future, including:

- **Client service efficiency tools.** Ability to broaden quantity of potential clients and especially for audit teams (doing more with similar or fewer resources).
- **Auditor acumen futures.** Big discussions here about audit principles taught in college, then applied as junior audit staff. With AI audit tools integration, what skill sets may be lost?
- **Data guardrails.** Mapping and understanding where and how data is accessed within any AI system is critical. AI systems auditing discussions are in process and potential framework for audit professionals in the future (think SOC 2 audits).
- **Professional skepticism and individual practitioner use.** CPA firms rolled out an array of policies for who is able or encouraged to leverage AI tools. Policies ranged from almost open access exploration to governance-level utilization.

Whether a CPA has ever worked in the audit space or not, some of the gravitas and power of being a CPA stems from your legal privilege to perform attest-related functions. If you're curious why there is a focus on AI in the auditing space, it speaks to tinkering with or reshaping the privilege

to practice in this space for all CPAs. It could be said that the growth rate of AI implementation and use in the profession is on the heavy side but yielding modest broad-based profession impact in 2025. While it appears we have moved past the wild west of AI implementation and use, we will see continuous innovation and improvement with AI integration in the financial systems where CPAs thrive.

CPA Firm Alternative Practice Structures

Over the past few years, many CPA firm owners and leaders have rolled up their sleeves to explore how their firm is structured—both from an organizational standpoint and business entity. While CPA firms routinely reorganize leadership and staff, a CPA firm's practice structure has come under scrutiny. Over the past few decades, it is no secret that CPA firm M&A activities have narrowed the quantity of mid-size CPA firms from levels of early 2000s. Human capital challenges for over a decade, profession population demographics, and broadening demand for CPA engagements from all areas of the economy were the main ingredients for this stew. The relative newcomer to tightening of M&A market compounding this equation has been the acceleration of private equity (PE) interest in CPA firm shareholder and ownership stakes. As a reminder, traditional CPA firm entity structures fall into a few buckets:

- Simple majority CPA ownership (50.01 percent)—LLC, partnership and LLP, or trust;
- 100 percent CPA ownership—PC or S corp, or sole proprietorship.

While there are a few different “flavors” of CPA firm practice structures, the most common models include ESOPs and PE-backed “firm within a company” organization. There is certainly no shortage of strong opinions about the rise of PE-backed CPA firms, but the sharp rise in popularity is undeniable. Questions are being raised about what, if any, guardrails should be in place for better defining relationships within alternate practice structure models and especially

for independence and attest-related considerations.

We can hold a healthy debate on the merits of PE investment for CPA firms, but there's one benefit that doesn't often crop up in national conversations. Chiefly, there's a prediction that PE-investment trajectory will hasten a long-needed infusion of entrepreneurial CPAs, with fresh proliferation of small-firm activity. In general terms, starting around the late 1990s the profession saw a redistribution of large firm talent along with small firms being spun up. Fast forward a quarter century and many of those firms exist today with the same M&A activities that have fueled this PE discussion today. Should this prediction pan out, it could help meet the needs of the most underserved markets today—those of the individual, small- and medium-sized client base.

As a litmus test, the quantity of Missouri CPA firms actively enrolled in peer review today is about half of what it was in 2019—*half*. State CPA societies gather on a regular basis and have been quietly fielding a sharp rise of inbound queries from the general public since a wave of pandemic-related retirements. The most common queries reported have been for nonprofit and governmental audit help requests. For a much deeper dive here see *The ASSET* article on Municipal Audit Scarcity from December 2024, but suffice it to say nothing changed in 2025. In short, there is no dearth of opportunity for entrepreneurial CPAs, and replenishing the breadth of small CPA firms nationally could greatly benefit the broader economy, clients, and those entrepreneurial CPAs.

Regulatory Environment Futures

This is a big, broad bucket with countless permutations. It encompasses monitoring, advancing, and sometimes playing defense at the federal, state, and local levels across three layers of regulation: *statute*, *rule*, and *interpretation*. A few high-profile reminders about what 2025 brought us with direct ties to Missourians: the profession continued to advocate for issues such as accounting as a STEM

field, fiscal state of the nation, FEMA disaster relief tax filing reform, no tax on services, federal reconciliation bill reform (OBBS) considerations, PTE specific tax considerations at the federal level and more. In Missouri there were major changes to capital gains tax, bills aimed at natural disaster relief, MOCPA's introduction of alternate pathway to CPA licensure bill (perhaps most visible), and a host of other bills not quite as high profile as these. We saw FASB and GASB standards in different phases; IASB exposure drafts; a new statement on standards for CPE; new reporting guidelines; an A&A professional standards update and more. That's just a list of some of the topics MOCPA engaged with members on in some way, shape or form!

The AICPA *MAP Survey* and the *Rosenburg Survey* both rate top profession issues each year, and it's no surprise that keeping up with regulatory environments is a mainstay in top five rankings. While never the #1 issue, it's always in that range because of the omnipresent nature of the challenges practitioners face. That said, while regulatory change is constant, the sheer quantity and magnitude of regulatory change in 2025 was higher than average. This is typical for years seeing large federal tax policy changes.

In 2026, firms should pay attention to activity by NASBA's *Uniform Accountancy Act* (UAA) committee that had been relatively dormant for many years. Issues on the horizon will include: use of CPA license; PE and alternate practice structures for CPA firms; updated definition of attest; and revisiting operating principles for state boards of accountancy. Be on the lookout for some big conversations in the profession regulatory space.

Human Capital and Talent Pipeline

This one is a bit more measurable statistically. Simply put, there are reportedly more accounting students entering the profession than in years past, coupled with slower pace of hiring from the largest CPA firms and on down. Last year brought about a balancing of



supply/demand for human capital that the profession hasn't seen since around 2011. Few would argue that this phenomenon is a byproduct of regulatory activity aimed at producing more CPAs like alternate pathways to licensure. The impact of those new pathways won't be seen for another year or two and beyond. Rather, it is more likely that CPA firms and companies have adapted to multi-year challenges of human capital shortages. Combine that with market forces and post-pandemic hiring trends, and we find ourselves having achieved some form of equilibrium.

Of course, nuanced discussions are highly dependent on size and complexity of CPA firms hiring directly out of college. Quantitative measures generally appear in the form of quantity of internships being offered college students, quantity of new hires, and quantity of professional churn. This activity all occurs at much higher rates at the largest firms (that traditionally hire the most college students). That said, somewhat surprisingly, we hear similar feedback from medium and small CPA firms with similar ratios. The evolution here brings to mind a quote from *Jurassic Park*, "Life finds a way," amid chaos theory. It also begs the question if in 2026 we are all trying to solve for an equation that has largely worked itself out of the highest impact issues.

Fair question, but the broad-based easing of human capital challenges should help smooth out where talent coming out of college winds up thriving. Specifically for college graduates and CPA candidates, this can mean more opportunities with and for medium- and small-sized firms and companies than in years past. This is not to say that the profession is easing off the gas pedal for profession awareness, advocacy, and CPA candidate support. Market forces and hiring trends are cyclical in nature (we've been in a long slowdown cycle for more than a decade). What stands out in 2025 is not just the data itself, but the shift in momentum. Compared to recent years, the intensity of the talent shortage discussion has moderated, suggesting a profession that is adjusting and recalibrating rather than reacting.

Conclusion

This review of some of the biggest issues in public practice is an aggregate discussion from all of the meaningful work that MOCPA members, leaders, and team engage in on a continual basis. Profession advocacy organizations gather an array of perspectives: national meetings, peer-to-peer state CPA society discussions, MOCPA Board of Directors, Public Practice Advisory Council leaders, and hundreds of individual discussions over the year with readers like you. In short, MOCPA

wants to hear your thoughts and ideas. It is only through constant monitoring and good faith engagement with members that we can turn around and support the profession. For ways to lean into MOCPA conversations, community, and leadership, visit mocpa.org, and don't hesitate to reach out. 



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Redefining Readiness in a Changing CPA Landscape

By Kimberly Church, Ph.D.; David Hartley, CPA; Darsheika Williams, Ph.D.

The Missouri Society of CPAs (MOCPA) Educational Foundation hosted its annual Educator and CPA Leadership Forum on Jan. 8 in Columbia, bringing together accounting educators and firm and company leaders from across the state. The group examined potential skills gaps for new hires amid national discussions to roll back educational requirements for CPA licensure alongside the growing impact of emerging technologies such as artificial intelligence.

Missouri's legislative session began Jan. 7, with companion bills filed in both the House (HB 1797) and Senate (SB 1233) that align with the Uniform Accountancy Act (UAA) recommendations (see page 16) for adding licensure pathways. While MOCPA remains optimistic about the bills' prospects, final outcomes will depend on the legislative process. Concurrently, Missouri has entered the rule-writing phase to clarify how revised licensure pathways would operate in practice. MOCPA has established a task force to help in this effort that includes representation from two accounting firms and two universities, ensuring both employer and academic perspectives inform the process. The Missouri State Board of Accountancy (MOSBA) also has appointed a working group that is collaborating with MOCPA's task force. Forum participants were encouraged to provide feedback to the joint MOCPA-MOSBA working group as it develops regulatory recommendations.

Employer Perspective on Profession-Ready Skills Gaps and Technology

Accounting firm leaders discussed the proposed return to a bachelor's degree CPA licensure pathway from an employer and workforce-readiness perspective, emphasizing that while eligibility rules

may change, firm expectations for professionalism, CPA exam completion, and long-term capability remain largely unchanged. The panel featured:

- Rachel Dwiggin, CPA, *Forvis Mazars*;
- David Hartley, CPA, *Anders*—Moderator;
- Quinn Martin, CPA, *Wipfli*;
- Dominic Pisoni, CPA, *RubinBrown*; and
- Jen Vacha, CPA, *Armanino*.

Across firms, panelists agreed that the move back to a bachelor's degree pathway has not resulted in earlier start dates for new hires. Firms generally maintain previously agreed-upon start timelines and encourage students to use any additional time between graduation and employment to focus on CPA exam preparation. Employers expressed concern that accelerating start dates without adequate exam progress could hinder early-career development.

Recruiting strategies, however, are shifting earlier in the pipeline. Firms are increasingly engaging students in their freshman and sophomore years through campus events, discovery programs, and internships. This earlier engagement is intended to educate students about the profession, clarify career paths, and build interest, not to lower hiring standards. Internship programs continue to serve as the primary feeder into full-time roles, with offers now being extended one to two years in advance of graduation in many cases.

Panelists consistently emphasized that CPA licensure remains essential for advancement, especially beyond senior-level roles. While some service lines allow alternative credentials, licensure is still required or strongly preferred for promotion to manager and above in audit, tax, and increasingly in advisory and client accounting services. Firms reported investing heavily in exam

support through financial incentives, structured study programs, coaching, and exam-prep resources, while still expecting individual accountability and motivation from candidates.

A major theme throughout the discussion was concern that the bachelor's degree pathway may intensify existing skills gaps. Employers identified self-management, critical thinking, professional communication, time management, and interpersonal skills as the most significant areas of deficiency among new hires. Quinn Martin noted, "the biggest challenge I see is interpersonal communication. Can you talk to people, build relationships, and go beyond the transaction? That personal touch is becoming a lost art, and it really matters in public accounting." Dominic Pisoni added "how you organize yourself in college matters, because you're going to bring that with you. We can give you tools, but you have to own how you manage your work." These competencies were viewed as difficult to teach quickly and often developed through time, experience, and smaller, discussion-based learning environments, experiences employers associate more closely with graduate education.

Technology and AI were described as important but insufficient substitutes for foundational knowledge and judgment. Employers stressed that while automation, offshoring, and AI tools are changing staffing models, firms still need professionals who can challenge outputs, think critically, and communicate insights effectively to clients. Jen Vacha emphasized, "we can teach software, but what we can't teach is critical thinking, how to challenge an answer, think ahead, and understand what comes next." As a result, some firms are hiring fewer entry-level staff but placing higher expectations on



adaptability, analytical reasoning, and technological curiosity.

Panelists also noted that economic conditions, automation, and offshoring are influencing hiring volumes more than licensure changes alone. While demand for accounting talent remains strong, firms are becoming more selective and are prioritizing candidates who demonstrate long-term growth potential rather than minimum eligibility credentials. Rachel Dwiggins stated, “you can’t really teach maturity. Some students move through faster, but that doesn’t always mean they’re ready from a business perspective.”

Overall, employers conveyed a unified message to educators. The return to a bachelor’s degree CPA pathway may expand access to the profession, but it does not reduce expectations for readiness, licensure completion, or professional maturity. Firms view the pathway change as a timing adjustment, not a lowering of standards, and emphasized the importance of continued collaboration with educators to ensure that earlier eligibility does not come at the expense of workforce preparedness.

Educator Perspective on Profession-Ready Skills Gaps and Technology

The Forum included a thought-leader panel from Missouri’s accounting education community to discuss the implications of a proposed return to a bachelor’s degree pathway for CPA licensure. While panelists acknowledged the pipeline benefits of expanding access to the CPA exam, they consistently emphasized the academic, professional, and structural challenges this shift presents for students, programs, and the profession. Panelists agreed that the move to allow a bachelor’s degree does not simply remove a year of coursework, it compresses critical learning experiences traditionally housed in graduate programs and removes a critical year of maturity. The panel featured:

- Markus Ahrens, CPA, Ph.D., *American Accounting Association*—Moderator;
- Kimberly Church, Ph.D., *Missouri State University*;

- Matt Glendening, Ph.D., *University of Missouri-Columbia*; and
- Michele Meckfessel, CPA, Ph.D., *University of Missouri-St. Louis*.

A central concern expressed best by Dr. Glendening was “the loss of advanced technical coursework, including advanced financial accounting, corporate and entity taxation, auditing, governmental accounting, and analytics that are vital for CPA exam performance.” When the CPA exam changed in 2024, it reflected students’ required pursuit of 150 credit hours, most often a Master of Accountancy degree. “When we conceptualized the CPA discipline exams during CPA Evolution, we recognized students were pursuing content that would take multiple courses to fully cover,” stated Dr. Church, the BAR exam taskforce chair. Dr. Meckfessel also noted reducing education requirements means programs are making uncomfortable decisions about what content to remove from the curriculum, pitting technical content against profession-demanded competencies and necessary time for development of critical thinking. Technology and AI surfaced repeatedly in the discussion, not as substitutes for accounting knowledge, but as tools that require deep technical understanding to be used responsibly.

Educators also highlighted the role graduate programs play in developing maturity, professional judgment, and interpersonal skills that are difficult to replicate in accelerated undergraduate curricula. Dr. Glendening emphasized “The fifth year isn’t just about passing the CPA exam, it’s about professional growth, leadership development, and learning how to communicate complex issues to clients and teams.” Several panelists warned that while exam eligibility may increase under the bachelor’s degree model, pass rates could decline due to reduced preparation time and fewer opportunities to integrate technical knowledge with applied experience.

As many students enter college with up to 30 college credits from dual credit and advanced placement (AP) courses, maturity will become a major recruiting variable for client-ready new hires. Dr. Church also indicated an

academic compression where programs are struggling with how to fit advanced accounting content, CPA readiness, analytics, AI, and basic reading, writing, and arithmetic remediation into the decreased number of contact hours. She noted, “It’s not that we won’t do it, we will, but it’s going to be painful.”

Panelists also raised institutional concerns, noting that reductions in graduate enrollment threaten program resources, faculty lines, experiential learning environments, and long-term sustainability. Despite these challenges, panelists agreed that licensure reform must move forward through collaboration between educators, firms, regulators, and accreditors. Dr. Meckfessel concluded that as educators “we’re playing in three worlds at once—accreditation, licensure, and workforce readiness—and the only way this works is if we design the pathways together.”



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With Sincere Appreciation...

Thanks to the generosity of MOCPA members, more accounting students in Missouri than ever before will be receiving a MOCPA Scholarship to help realize their aspirations of working in this rewarding profession. In March, **\$50,000** will be awarded to deserving students as a result of MOCPA members establishing a \$1 million Legacy Endowment Scholarship fund that is still growing. In addition, **\$52,000** will be awarded in named scholarships and special gifts—bringing the total awarded this year to **\$102,000**. Your ongoing contributions are truly appreciated and deeply impactful! (*Donations listed are from Jan. 1, 2025 – Feb. 16, 2026.*)

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Or mail a check payable to MOCPA Educational Foundation to: 530 Maryville Centre Dr., Ste. 210 St. Louis, MO 63141

Questions?

Contact Dena Hull at dhull@mocpa.org or (800) 264-7966, ext. 105.



THE IMPACT OF YOUR GENEROSITY

Your support not only lightens the financial burden of my education, but it also provides a sense of relief and hope for my family who have supported me every step of the way. As a first-generation college student navigating higher education alone, I can tell you firsthand it is not easy and can feel isolating at times. However, my dedication to being the most educated woman in my bloodline stems from my mother who dreamed of having access to opportunities in education like this one. Your belief in me is just more fuel to keep working hard, so thank you. Thank you for investing in my future. Thank you for your generosity. Most importantly, thank you for making my mother's smile stretch from ear to ear after I shared the great news!

With gratitude,

Valerie Negrete
Student, University of Missouri-Kansas City



Advocating Through the Snow: CPAs at the Capitol



In January, MOCPA members braved snow and blustery weather to gather at the State Capitol—proof that when it comes to protecting and advancing the profession, showing up matters!

The day began with a hearing on MOCPA's alternative licensure pathways bill before the House Committee on Professional Registration and Licensing. The bill sponsor, Mike McGill, who is the only CPA serving in the Missouri Legislature, presented the measure. His leadership underscores the importance of having a CPA voice at the table.

Testifying in support of the bill on behalf of MOCPA was Jeff Parkison, chair of MOCPA's Blue Ribbon Committee and Regulatory Task Force, along with Brandon Alexander, chief of staff for the Missouri State Auditor's Office. Alexander shared a stark reality: in 2015, the Auditor's Office employed 41 CPAs. Today, that number has dropped to 19—and 13 of those are either retired and working part-time or are eligible to retire within the next 10 years. Without strengthening the CPA pipeline,

the office could soon have as few as six CPAs on a staff of more than 100.

Alexander said the shortage has real consequences. State law requires CPAs in the Auditor's Office to produce reports under government auditing standards. He emphasized, Missouri needs more CPAs—and the profession needs a licensure pathway that removes unnecessary barriers to entry while maintaining rigor and public protection.

MOCPA members were formally introduced in the House by Rep. McGill and in the Senate by Sen. Curtis Trent, who is sponsoring the Senate companion bill. The group also met with David Wasinger, a fellow CPA, reinforcing the strong relationships MOCPA maintains at the Capitol.

Throughout the day, members met with legislators from their home districts and long-time contacts, leaving behind materials outlining the importance of modernizing licensure. The bills also address practice privileges by letting CPAs in good standing practice across

state lines under a single license; and allow sole practitioners or single member LLCs that use CPA but that don't perform services subject to peer review to request exemption from firm permit requirements.

Conversations with lawmakers also addressed the governor's proposal to eliminate the state income tax and the potential impact of offsetting revenue through a tax on professional services—an issue that could significantly affect CPAs and their clients.

Advancing licensure reform has required compromise, amendments, and collaboration. As the quote often attributed to Mark Twain suggests, "People who love sausage and respect the law should never watch either one being made." The legislative process can be messy, but it typically works.

MOCPA leaders remain confident that the outcome will be a nationally aligned, modernized pathway—one that protects the public, strengthens the CPA pipeline, and ensures Missouri remains competitive.

More than half of U.S. states have already passed similar licensure modernization bills, and most of the remaining states are actively pursuing legislation this year. Three states that operate on biennial legislative sessions intend to take action in 2027.

For updated information, please read MOCPA's *Government Advocacy Update*, which is emailed to members every Monday during the legislative session. If you have any questions, please contact Dena Hull at (800) 264-7966, ext. 105 or dhull@mocpa.org. MOCPA's Tax and Legislative Policy Task Force meets regularly during the session to monitor issues that could impact the profession and respond accordingly.

Snow or sunshine, MOCPA members will continue showing up, and the profession and Missouri are better for it. 



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Building Transformational Teams

By Amanda Wilkie, PMP

Transformation isn't a software project, a process map or something a single motivated leader can carry out on their own. Real transformation happens when the right people work together with clear roles, shared accountability and enough structure to turn good intentions into sustained change. That is where transformational teams come in.

Start with the Transformation Triangle

At the center of successful transformation is the Transformation Triangle: People, Process and Technology. These three elements are deeply interconnected. When they move together, organizations gain momentum. When they are misaligned, even well-funded initiatives stall.

You've likely seen this play out. An organization invests in new technology without redesigning the underlying processes, and adoption lags. Or they redesign processes without addressing the people side of change, and teams quietly revert to old habits. In some cases, companies focus heavily on people and culture but lack the operational discipline to execute consistently.

Transformation requires balance. Ignoring any side of the triangle creates friction that shows up as missed deadlines, frustrated staff or underwhelming ROI. The goal is intentional alignment across all three.

Transformational Teams

Many organizations still approach transformation as an add-on to someone's day job. A manager owns a system rollout. A partner sponsors a process change. An IT leader handles configuration. Each role is essential, but none is sufficient on its own.

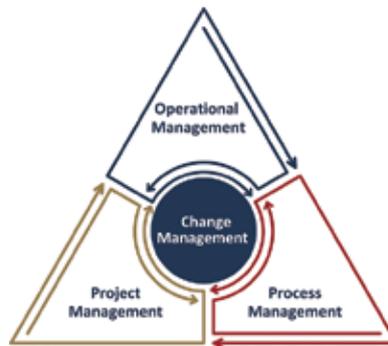
Transformational teams formalize the work of change. They recognize transformation is a discipline, not a side project. Organizations that take this approach are more likely to sustain improvements over time because they share responsibility and roles are clear.

More firms are starting to dedicate people to this work, particularly in process improvement and project management. The change management role is newer,

but it's quickly becoming the difference between adoption and abandonment.

Three Roles of Transformational Teams

To support the Transformation Triangle, you need three distinct but tightly connected roles.



- **Process improvement lead.** This role focuses on how work gets done. They document current workflows, identify friction points and help redesign processes to be more efficient, scalable and consistent. They ask practical questions like, "Why do we do it this way?" and "What would break if we changed it?" Most importantly, they understand that good process design starts with listening to the people doing the work.
- **Project management lead.** Transformation creates complexity. The project management lead brings structure and discipline to that complexity. They define scope, timelines, dependencies and ownership. They keep initiatives moving forward and prevent "important but not urgent" work from stalling. Without this role, transformation efforts tend to lose focus or stretch indefinitely.
- **Change management lead.** This is the role many firms are just beginning to formalize. The change management lead focuses on the people side of transformation. They consider communication, readiness, training and reinforcement. They help teams understand what is changing, why it matters and how it affects their day-to-day work. When this role is missing, adoption becomes accidental instead of intentional.

The Role of the TOPS team

These three roles do not operate in isolation. They are supported by a TOPS team: a Team-Oriented Problem-Solving group that provides sponsorship, leadership, facilitation and cross-functional expertise.

A strong TOPS team typically includes:

- A sponsor who provides air cover and strategic alignment;
- A team leader who ensures accountability;
- A facilitator or change practitioner who guides the work; and
- Cross-functional subject matter experts who represent how work actually happens across the organization.

This cross-functional representation is critical. Transformation doesn't belong to IT, operations or leadership alone. Admins, managers, partners and technologists all see different parts of the system. Bringing them together creates a change coalition that builds trust and accelerates adoption.

No one knows the work better than the people doing it. That should shape how you build your teams and how decisions get made.

The Next Step for Organization Leaders

Building transformational teams requires intentionality. It may mean redefining roles, reallocating capacity or investing in skills your company has not historically prioritized. That can feel uncomfortable, especially in busy seasons.

But if transformation is truly a priority, it needs dedicated ownership. Groups that commit to these roles and structures are better positioned to adapt, scale and sustain change over time. 



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2026 MOCPA Annual Members Convention

June 4-5 | Lake of the Ozarks

Come mix, mingle, connect and learn with CPAs from across the state, representing all career stages and business segments! This annual event includes two dynamic days filled with profession updates; networking and fellowship among friends and colleagues, including a family-friendly members' dinner; and 10 hours of comprehensive professional development opportunities. This is the year to launch your participation in a community-building event that will make you want to keep coming back!



CPA Technology Conference

June 30 | Virtual

The CPA profession is undergoing significant transformation, driven largely by rapid advances in technology. To remain productive, profitable and innovative, it is essential to stay informed about current and emerging tools. This conference is designed to help you leverage technologies such as artificial intelligence, data analytics, and digital communication to enhance service delivery, strengthen your skills, and stay competitive in a rapidly evolving environment.



Silent Compliance

By Sarah Johnson Dobek



What do clients need to understand about tax evaluation, and why are firms not explaining it?

- Tax evaluation is a core professional function that should be clearly named and consistently explained.
- When evaluation is invisible, clients misunderstand value and misinterpret fees.
- Firms that communicate how they think strengthen trust and reinforce their advisory position.

Clients often believe tax work is straightforward because the outcome appears simple. A completed return, filed accurately and on time, can mask the level of judgment required to reach that result. What clients rarely see is the evaluation that occurs before preparation begins. That is where risk is assessed, tradeoffs are weighed, and professional experience is applied.

When firms fail to explain this work, they allow the most valuable part of their service to remain invisible. Over time, that silence reshapes how clients perceive both the work and the firm delivering it.

What Is Tax Evaluation and How Is It Different From Tax Preparation?

Tax evaluation is the analytical and

judgment-based work that determines how a client's tax situation should be handled before anything is prepared or filed. Tax preparation is the execution of those decisions.

Evaluation involves interpreting facts, assessing risk, and determining the most appropriate approach based on experience and professional standards. Preparation translates those decisions into filings and documentation. Both are

essential, but they serve different roles, and clients often recognize only the final output.

Why Do Clients Struggle to See the Value of Tax Evaluation?

Clients struggle to see the value of tax evaluation because firms often treat it as implied rather than explicit. When work is not named, it is assumed to be minimal.

Most clients believe their tax situation is relatively obvious and that the correct outcome is clear. Without explanation, the evaluation feels incidental rather than intentional. Over time, this misunderstanding leads clients to associate value with speed rather than judgment, and results rather than reasoning.

The Cost of Leaving Evaluation Unspoken

When evaluation is not articulated, firms unintentionally position their services as transactional. This weakens advisory relationships, even when firms are providing thoughtful guidance behind the scenes.

The breakdown typically occurs at three points:

- At engagement, when the scope is described broadly;

- During the process, when analysis happens quietly; and
- At delivery, when outcomes are shared without context.

Each missed explanation reinforces the belief that the work required little professional judgment.

Why Firms Hesitate to Explain Evaluation

Firms rarely avoid explaining evaluation intentionally. More often, it is the result of habit, time pressure, or a desire to keep conversations efficient.

Over time, silence becomes embedded in delivery models. Teams focus on completing work rather than framing it. The issue is not a lack of capability, but rather inconsistency. Without a shared language for evaluation, even experienced professionals struggle to explain it clearly.

How Should Firms Explain Tax Evaluation to Clients?

Firms should explain tax evaluations by anchoring their communication around decisions rather than technical details. Clients do not need to understand the mechanics of the process. They need to understand what was assessed and why it mattered.

Clear explanations typically:

- Name evaluation as a distinct phase of work;
- Describe what was considered and ruled out;
- Connect judgment to risk management and outcomes; and
- Use consistent language across the firm.

When explanation becomes part of delivery, it no longer feels like justification.

Making Evaluation Part of the Client Experience

Firms that communicate evaluations well do not rely on a single conversation. They reinforce it throughout the client experience, making it part of how the firm is perceived.

This reinforcement shows up in engagement language, progress conversations, and delivery discussions. When evaluation is framed as a disciplined process rather than an invisible step, clients gain clarity and confidence. That clarity strengthens trust and reinforces the firm's advisory role.

From Clear Communication to Strategic Advantage

Explaining tax evaluation is not about saying more; it's about saying it clearly. It is about telling the right things consistently. Firms that articulate how they think and decide create differentiation in a profession where outcomes often look similar. Consulting teams can work with accounting firms to strengthen how their value is communicated through positioning, content, and delivery. When marketing aligns with how work is actually

performed, firms build credibility, enhance client understanding, and foster long-term growth. Questions that arise frequently include:

- **Is tax evaluation only relevant for complex clients?** No. Every tax return requires judgment. Complexity affects scope, not the need for evaluation.
- **Will explaining evaluation lead to more client pushback?** Clear explanations tend to reduce pushback by setting expectations early and reinforcing value.
- **Does this require a change in pricing models?** Not necessarily. Many firms improve their perception without altering pricing by clearly stating what is included.
- **How often should evaluation be explained?** Evaluation should be introduced early and reinforced whenever decisions or outcomes are discussed. 



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The CFO's Role in Technology: Turning Spend into Scalable Value

By Daniel Kochka, CPA, CFE

Technology is no longer a back-office utility. It has become the operating system of the business, embedded in how companies quote, price, sell, deliver, bill, collect, report and stay compliant. That shift expands the CFO's responsibility beyond budget approval. The modern CFO is expected to convert technology spend into measurable economic performance, insist on decision-useful data and put governance in place so the organization can scale without creating new risks.

Technology is a finance issue because it reshapes the economic engine. System choices do not sit on the side of the financial model. They write parts of it. An Enterprise Resource Planning (ERP), billing or revenue platform can change how revenue is recognized, how invoices are issued and how cash is applied. A Customer Relationship Management (CRM) and analytics stack can materially influence pipeline quality, conversion rates and retention. Automation can shift the cost structure by changing throughput and reducing manual handoffs. Cyber incidents can disrupt operations, force unplanned cash needs and create reporting and compliance exposure.

When technology changes how work gets done, it changes unit economics, working capital behavior and margin profile. That is why the CFO needs to be involved before tools are selected and contracts are signed, to make sure the solution fits how the company earns money and to avoid buying capability that never becomes operating reality.

Define Value Before You Evaluate Tools

The CFO's highest leverage contribution is forcing clarity on outcomes. A technology roadmap should start with a small set of business objectives and measurable definitions of success, for example:

- Shorten the close cycle and improve accuracy of reporting.
- Improve cash conversion by accelerating billing and collections.

- Increase margin transparency by product line, customer segment or job.
- Reduce exceptions, rework and control failures.
- Support growth without proportional headcount increases.

From there, require every initiative to tie to a baseline and a target. The discussion shifts from feature comparison to performance improvement. Technology business cases often overstate benefits and understate costs. Treat them like any other capital allocation decision by evaluating the full economic picture.

Quantifiable returns include hours removed from the process, reduced error rates, fewer write-offs and improved collection velocity. Operational returns include faster decisions, more reliable forecasting, fewer downstream disruptions and better customer experience.

Full cost includes licenses, implementation services, integrations, data migration, internal time, training, ongoing administration, enhancements and vendor management.

Just as important is measurement discipline after going live. Define what will be tracked, who owns each metric, when results will be reviewed and what action will be taken if targets are missed. A technology investment without post-implementation reporting is a forecast with no close.

Modernize Finance Operations Through Standardization and Automation

Finance is often one of the highest-return places to invest in because processes are repeatable, controls matter and small defects create outsized downstream cost. High-impact areas typically include the following:

- AP automation with controlled workflows, approvals and auditability;
- A standardized close cadence with task ownership and reconciliation automation;

- Integrated billing, revenue and cash application workflows to reduce leakage and cycle time; and
- Governed, self-service reporting so leaders can access performance without uncontrolled spreadsheet proliferation.

The objective is not only speed. It is repeatability, control and the ability to redeploy finance capacity toward analysis, planning and decision support.

Dashboards cannot compensate for inconsistent definitions and unmanaged data. Governance is an operating discipline, and finance is structurally suited to lead it because finance already runs on definitions, controls and accountability.

Core governance should include:

- Named owners for critical metrics such as revenue, margin, backlog, utilization and churn;
- Standard definitions and a clearly designated source of record;
- Controls over master data including the chart of accounts, customer hierarchy, and product or service structure; and
- Role-based access and audit trails that make changes explainable and reviewable.

If the organization cannot agree on what a metric means or where it comes from, reporting becomes noise, no matter how modern the tooling looks.

Treat Cyber and Vendor Exposure as Financial Risk

Cybersecurity is an enterprise risk with cash flow and financial reporting implications. Business email compromise, ransomware and vendor breaches can interrupt operations, drive urgent spending and trigger contractual or regulatory consequences.

CFO involvement should include the following:

- Vendor due diligence aligned to risk, including controls and incident readiness;

- Payment and treasury controls including approval thresholds, segregation of duties and bank access governance;
- Business continuity planning and tested incident response routines; and
- Clear accountability for control design, monitoring and remediation.

Risk mitigation has an economic profile. Finance should evaluate it with the same rigor as any other investment.

Insist on Adoption, Not Just Implementation

Many technological initiatives fail quietly. The system is launched but the operating model does not change. The result is more overhead, not more performance.

Reduce that risk by requiring change management to be built into the plan. Include the following in the project:

- A single process owner accountable for outcomes, not just delivery;

- Training mapped to real workflows and role responsibilities;
- Adoption of metrics such as usage, exception rates, cycle time and rework volume; and
- A short stabilization period with logged issues, prioritized fixes and documented process updates.

If the organization does not change how it works, technology becomes a recurring expense with minimal return.

The CFO's job is not to approve the tool. It is to make sure technology spend produces scalable economic value. That requires outcome-based planning, investment-grade ROI discipline, governance that makes data usable for decisions and controls that protect the enterprise as it grows. When CFOs engage at this level, technology stops being a cost line and becomes a managed asset that is measured, governed and deployed

to improve the business's economic performance. 



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NEW MEMBERS



Welcome!

The MOCPA network continues to grow!

The following Fellow members joined the society in December and January. Please take time to welcome them and invite them to participate in events and programs with you.

Enoc Arciniegas, CPA
Forvis Mazars, LLP

Abigail Baumgarth, CPA
Forvis Mazars, LLP

Emily Biesterfeld, CPA
Anders

Chad Brown, CPA
RubinBrown LLP

Jake Burkhardt, CPA
Neumayer Equipment Company, Inc.

Kevin Danaher, CPA
Forvis Mazars, LLP

Daniel Eberle, CPA
RubinBrown LLP

Bailey Ewert, CPA
Forvis Mazars, LLP

Kylie Gillen, CPA
KPM CPAs, PC

Andrew Hutson, CPA
RubinBrown LLP

David Knuth, CPA
RubinBrown LLP

Savanna Koetting, CPA
Bohl, House & Samek CPAs

Tricia Kozlowski, CPA
Hotel Engine

Alexis Krueger, CPA
Bethesda Health Group, Inc.

Nathan MacLaughlin, CPA
Entrust CPAs and Advisors

Darlis Malindi, CPA
K Force

Erika Martinez, CPA
CLA

Elizabeth McGee, CPA
Caleres, Inc.

Nathan Palcher, CPA
Forvis Mazars, LLP

Shelby Petrus, CPA
CLA

Brandon Pfaff, CPA
Pfaff CPA LLC

Richard Radil, CPA
SFW Partners LLC

Justin Sanchez, CPA
CLA

Aaron See, CPA
RGA

Xiaokang Shan, CPA
PwC LLP

Marshall Shine, CPA
Mariner Wealth Advisors

Kayla Stauder, CPA
Anders

Rebecca Stewart, CPA
PwC LLP

Rachel Stief, CPA
RubinBrown LLP

Tyson Stoecklin, CPA
Forvis Mazars, LLP

Sara VanAmburgh, CPA
Wipffi LLP

Isabella Williams, CPA
Forvis Mazars, LLP



AICPA LEADERSHIP ACADEMY: Leading Early, Authentically, and With Empathy

By Kathryn Friedman, CPA

AICPA President and CEO Mark Koziel, CPA, and AICPA Chair Lexy Kessler, CPA, honor Kathryn Friedman, CPA, upon her successful completion of the AICPA Leadership Academy.

The accounting profession is evolving faster than ever. New technologies, growing stakeholder expectations, and shifting workforce dynamics are reshaping what it means to be a successful CPA. In this environment, leadership is no longer a skill to be developed “later” in one’s career—it’s a mindset that should begin the moment we enter the profession.

For many young CPAs, the first few years can feel like a period of learning, observing, and “waiting your turn.” I once viewed it that way myself. But the truth is that the profession needs emerging leaders who are ready to engage early—individuals who contribute fresh perspectives, embrace change, and help strengthen the pipeline for those who follow. When we invest in leadership development at the very start of our careers, we not only accelerate our own growth, but also enhance the vitality and resilience of the profession as a whole.

More than two years ago, a mentor of mine, Tim O’Neill—who was recently recognized as an AICPA Emerging Leader Award recipient—shared his rewarding experience at the AICPA Leadership Academy. He spoke highly about the program and strongly encouraged me to apply in the future. At that time, I did not yet meet the minimum requirement of three years of professional experience; however, his recommendation remained in the back of my mind.

When my Outlook calendar reminder appeared in April 2025, noting that applications were open and due by June 30, my initial reaction was to dismiss the opportunity. I assumed that, among so many outstanding applicants nationwide, I would not be selected. After encouragement from colleagues and family to pursue the opportunity

regardless, I submitted my application at 9:30 p.m. on June 29.

What ultimately pushed me to finally apply traces back to my experience at MOCPA’s Awards Celebration in 2021, when I was recognized as a CPA exam passer. At the time, I was only two months into my first full-time role as a staff accountant. That evening left a lasting impression on me. The speakers and attendees, already a part of the profession, radiated genuine passion, and optimism in the future of the accounting profession and those entering it. I felt a deep sense of gratitude, not only for the opportunities ahead, but for the supportive and welcoming professional community I had joined.

Today, as someone who attends MOCPA’s Awards Celebration to recognize new exam passers and individuals entering the profession, I feel a responsibility to help ensure others have a similarly meaningful experience that sets the tone for their career. I believe the key to achieving that is becoming a great leader.

In mid-August, I was honored to learn that I had been selected as one of 36 CPAs nationwide to participate in the 2025 AICPA Leadership Academy. Shortly after receiving the news, the congratulatory messages from past Academy graduates—whom I’ve never met—echoed the same sense of encouragement and enthusiasm I had felt at MOCPA’s Awards Celebration in 2021. At that moment, I recognized that this program would be a pivotal and transformative experience in my professional development.

Prior to the formal four-day program in December, participants were asked to complete a series of reflective assignments. These included identifying

our core values, reflecting on what motivates us, and developing a personal vision statement. Each participant then met individually with an executive coach to discuss these reflections and receive guidance tailored to their leadership goals. This preparatory work alone was both challenging and impactful. And it occurred before we even arrived in Durham!

During the four-day program, we explored a broad range of leadership topics presented by AICPA leaders as well as Sarah Elliott, CPA, PCC, co-founder of Intend2Lead. Her passion for the accounting profession, combined with her thoughtful and engaging approach, left a lasting impression. Two particularly impactful sessions were *Unleashing Your Peak Performance* and *The Conscious Leader Mindset*.

Unleashing Your Peak Performance focused on recognizing signs of burnout and shifting toward a focus on energy management as opposed to time management. This framework emphasizes the importance of intentional downtime, purpose-driven performance, and consistent personal rituals. By understanding what depletes and restores our personal battery, we can better manage stress and burnout, ultimately allowing us to lead more effectively and sustainably.

The Conscious Leader Mindset introduced leadership as a combination of specific mindset, skill set, and habits. Conscious leaders empower others, foster collaboration, acknowledge that growth requires failure, and embrace vulnerability as a strength. This approach stands in contrast to a scarcity mindset, rooted in competition and comparison, which is incompatible with true conscious leadership.

With busy season approaching, the timing of these lessons was particularly relevant. The program encouraged meaningful self-reflection and challenged our preconceived notions of leadership. As a group, we demonstrated vulnerability and openness among 35 individuals who had been strangers only days before. Camaraderie developed naturally as we united around our shared goals: personal growth, the advancement of our organizations, and the continued strength of the accounting profession.

Once again, I was reminded of the feeling I experienced more than four years earlier at MOCPA's Awards Celebration: a belief that the possibilities within this profession are truly limitless. There is a genuine willingness among professionals to share their time, insight, and encouragement, because there is room at the table for all who aspire to lead. It was through this experience that I realized many of the individuals at the awards dinner that night were exemplifying conscious leadership all along—I simply did not yet have the language to describe it.

To the next generation of CPAs stepping into the profession: don't wait for permission to lead. Don't assume your perspective is too new or your experiences too limited. Begin now. Invest in yourself, seek out mentors who challenge and encourage you, and be that source of support for someone else. Leadership is not a destination reserved for later—it's a mindset built day by day, decision by decision. If we each choose to lead early, lead authentically, and lead with empathy, we will leave the profession stronger than we found it. And that, more than any title or credential, is the true measure of a CPA's impact. 



Kathryn Friedman is a manager with Wipfli Advisory LLC in St. Louis. She chairs MOCPA's St. Louis Chapter Professional Outreach

Task Force and serves on MOCPA's Young Professionals Committee.

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PROFESSIONAL DEVELOPMENT FOR BUSY WOMEN:

THE CLIFFSNOTES CELEBRATED ITS SWEET 16



Introduction by Amanda Koehler, CPA

Since 2018, we've hosted 16 sessions of MOCPA's Professional Development for Busy Women: The CliffsNotes. Members come together in person and virtually to listen to their peers present the key takeaways from popular non-fiction books with a focus on the actionable advice you can implement right away. Over those 16 events, we've covered 65 books that represent approximately 16,250 pages, 390 hours of reading and countless takeaways. If you haven't joined us yet, I highly encourage you to attend our next session on Friday, Sept. 25, from 9-11 a.m. (Register at mocpa.org/cpe.)

At each CliffsNotes event, I address the often-asked question "Do we really still need to have 'women's events' in 2026?" In response, I like to share the data from the annual Women in the Workplace study by *LeanIn.org* in conjunction with McKinsey & Company. The 2025 data looks very similar to each preceding year. To summarize, men and women enter the corporate pipeline at approximately the same rate (50 percent to 50 percent). At the first promotion into management roles, men begin to outpace women dramatically with 57 percent of those positions filled by men and only 41 percent filled by women. That trend continues at each level throughout the pipeline, men increasingly outpacing women such that at the C-Suite level only 30 percent of those positions are filled by women.

Yet the research shows that companies with more equal representation at senior levels are more profitable, more sustainable and have higher rates of employee satisfaction. That disproportion at the C-Suite level is what drives me to keep planning "women's events" and to keep investing in women.

At our most recent CliffsNotes session, I shared my favorite non-fiction read, *It Doesn't Have to be Crazy at Work* by Jason Fried and David Heinemeier Hansson. This is a good book to revisit as you dive into a busy season. The authors, who are self-proclaimed Silicon Valley "tech bros," write that there isn't more work to be done now than in the past, and we have better technology than ever so we shouldn't be feeling so crazed by work. They argue that the real issue is that we have less uninterrupted, dedicated time to getting things done than ever before. The answer, they say, isn't more hours, it's less "B.S."

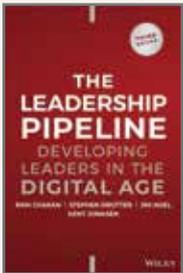
One tactical strategy they share is to implement office hours. Rather than being available on Teams, text, email, phone, Slack and whatever other apps you have open all day, you log out of those instant asynchronous communication tools and instead hold daily office hours where your team knows you will be available to respond. You may set aside 2-3 p.m. daily for these types of conversations but batching them into a one-hour block instead of being interrupted hundreds of times a day will have huge productivity benefits. I haven't implemented this yet, but I really like the idea!

One of my favorite chapters is titled "Comfy is Cool!" In this chapter, they argue that you don't have to push yourself beyond your comfort zone all the time. We have the gift of intuition and if our bodies are reacting and getting uncomfortable, they are probably trying to tell us something. Not to say you should never push yourself to try new or hard things, but do a gut check and give yourself permission to make the comfortable choice sometimes.

Here are a few other takeaways from the book that resonated with me.

- Forget the idea of low-hanging fruit. Nothing good comes without effort. You aren't going to increase revenue 10 percent by going after the low-hanging fruit. It's going to take time and energy, so acknowledge that and prioritize other tasks accordingly.
- You can manage the heck out of your time, but time management isn't the skill we should be focusing on. To move the needle, we all need to improve our skills in obligation elimination.
- Workaholism is a hard habit to break, but it's highly contagious. Don't be the one to bring it to the office.
- Remember that normal comes on quickly. Behavior unchecked is behavior sanctioned.
- If it's easier for work to claim a Sunday, then for life to claim a Thursday, there is no balance.





**The Leadership Pipeline:
Developing Leaders in the Digital Age**
By Ram Charan, Stephen Drotter, Jim Noel, Kent Jonasen

Summary by Katie Halloran, CPA

The *Leadership Pipeline* model, developed by Ram Charan, Stephan Drotter, and other renowned leadership experts, provides a framework for understanding the critical passages leaders must navigate as they advance in their careers. Each transition requires fundamental shifts in skills, time allocation, and work values.

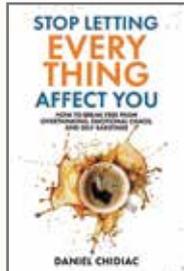
While there are six different passages and seven different levels in the book, I focused on the first two major transitions because those seemed most relevant for where many of my MOCPA peers and I are in our careers. The first major passage—moving from individual contributor to leading others—presents distinct challenges. New leaders must let go of hands-on work, learn to delegate effectively, and shift their satisfaction from personal accomplishments to team success. Many struggle with losing the independence and frequent recognition they enjoyed as individual contributors. Success at this level requires developing coaching abilities, building team cohesion, and mastering people management fundamentals.

The transition from leading others to leading leaders introduces even greater complexity. Leaders must accept less direct control, communicate through their leadership teams, and manage broader stakeholder relationships. Those who succeed learn to focus on strategy over daily firefighting, empower their teams to execute independently, and become visible across the organization rather than just to direct reports.

Research from the Leadership Pipeline Institute reveals that 75 percent of performance gaps trace back to manager-related issues rather than individual shortcomings. Organizations can drive better performance, engagement, and retention by focusing development efforts on managers first, supporting leaders through structured onboarding

processes, ensuring leaders demonstrate appropriate values shifts, and addressing performance issues promptly.

The *Leadership Pipeline* framework ultimately reminds us that each career passage demands more than new skills—it requires a fundamental reimagining of how leaders create value through others.



Stop Letting Everything Affect You: How to Break Free from Overthinking, Emotional Chaos, and Self-Sabotage
By Daniel Chidiac

Summary by Mallory Westerman, CPA

Do you ever feel overwhelmed by small things? A single notification, added task, or minor inconvenience can derail your entire day. *Stop Letting Everything Affect You* is a motivational self-help book focused on managing emotional

reactions and mental habits. Daniel Chidiac's main message is that while we can't control everything that happens, we can control how we respond. He explains that much of our stress comes from overthinking, negative self-talk, and giving too much power to external situations or others' opinions.

The book emphasizes personal responsibility and self-awareness, encouraging readers to recognize how much energy they waste on things they cannot change. Chidiac promotes letting go of unrealistic expectations, comparison, and the need for approval, and instead shifting focus inward toward growth, gratitude, and intentional thinking.

Mindset plays a central role throughout the book. Chidiac encourages readers to question their thoughts, reframe setbacks, and view challenges as opportunities to learn rather than failures. He also highlights the importance of discipline, consistency, and self-belief in creating lasting change.

Overall, *Stop Letting Everything Affect You* reminds readers that emotional control and happiness are largely internal choices. Through practical →





advice and reflection, Chidiac encourages focusing on what truly matters and moving forward with greater clarity and confidence.



**The PLAN:
Manage Your
Time Like a Lazy
Genius**

By Kendra Adachi
Summary by
Mia Johnson

In *The PLAN*, Kendra Adachi reframes time management in a way that finally feels human—especially for someone like me juggling career growth, parenthood, social life, and self-care without burning out. Instead of chasing maximum productivity or unrealistic standards, Adachi encourages readers to plan with intentionality, kindness, and awareness of our real lives. She begins by challenging the myth that traditional productivity systems work for everyone, noting they're often designed around male-centric norms and don't take into

account things like hormonal rhythms, emotional bandwidth, or life seasons that many women experience.

At its core is the PLAN framework—Prepare, Live, Adjust, Notice. Preparing means grounding your plans in what truly matters this week or this season, not what you *think* you should achieve. Living is about showing up in the moment and aligning daily actions with your priorities. Adjusting reminds you that flexibility isn't failure—it's smart, and noticing helps you observe what works (or doesn't) without judgment.

Adachi ends the book with a series of short pep talks that are exactly what I need during an overwhelming week. These reflections address common struggles like burnout, comparison, decision fatigue, and the quiet guilt of feeling behind. Instead of adding more systems, Adachi offers reassurance, reminding readers that productivity is not tied to self-worth. The pep talks read like gentle check-ins—perfect to revisit between meetings or after a long day—reinforcing that it's okay to slow down, change course, and plan for the life you actually have. 



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Update Your MOCPA Profile for 2026

As you plan your professional goals for this year, please take a minute to log into your MOCPA member profile page at mocpa.org/profile. Update your contact information, as well as your preferences and areas of interest, to ensure you're receiving the resources most applicable to you.

Volunteer for Destination CPA Presentations



MOCPA's Destination CPA campaign creates awareness among Missouri's high school students of the vast opportunities the accounting profession offers. In the past few years, MOCPA members have visited 10,186 students in 300+ classrooms. Join the movement of MOCPA members telling students about the rewards of the profession by sharing your story!

Is there a school in your community—your child's school or your high school alma mater—that you would like to visit? Feel free to reach out to them, and MOCPA staff will help coordinate and provide you with all the materials you need for an impactful presentation. Likewise, you can sign up to be contacted if a school in your area reaches out seeking a speaker. Share your career journey and spark an interest in tomorrow's CPAs! To volunteer, please visit mocpa.org/destination-cpa or contact Patti Woods at pwoods@mocpa.org, (800) 264-7966, ext. 124.



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Virtual: March 27

Educator Roundtable

Virtual: April 1

Small Firms Leadership Roundtable

St. Louis: April 30

Firm Administrator Roundtable

Virtual: May 14

CFO/Controller Roundtable

St. Louis: June 19 | 6-hour Strategic Thinktank

REGISTER TODAY at mocpa.org/roundtables/



SNAPSHOTS

Happy Bottoms

Oct. 28 | Kansas City

Kansas City Chapter members made an impact by volunteering at Happy Bottoms, which provides diapers to more than 5,000 children monthly. During their two-hour shift, the group helped open diaper boxes, count and wrap packages, and fulfill orders for distribution.



Salvation Army Angel Tree Toy Town

Dec. 10 | St. Louis

St. Louis Chapter members helped spread holiday cheer at the Salvation Army Angel Tree Toy Town. Volunteers sorted and organized gifts for distribution to local children in need, and were even interviewed on the local news!



MOCPA Visioning

Jan. 22 | Columbia

MOCPA Treasurer and Anders partner Jamie Jabouri facilitated a brainstorming session with MOCPA leaders to help develop the association's 2026–2027 strategic plan. She gathered input and ideas related to how MOCPA can best achieve its purpose and drive member value and engagement.





TAX CREDITS

Tax Credits Supporting Local Food

Columbia Center for Urban Agriculture has 50% state NAP tax credits for development of Columbia's Agriculture Park. Donations will equip the park's new Welcome Center to support Food As Medicine programs, a commercial kitchen supporting local farmers, youth gardening education, hunger relief, and beginning farmer training. Donations of stock and IRA distributions accepted to maximize tax benefits. Contact Billy Polansky at (573) 514-4174 or BillyP@ColumbiaUrbanAg.org.

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Current Listings:

- SE MO Gross \$1.5M
- Overland Park, KS Gross \$172k
- Arkansas Audit and Tax, AR Gross \$860k (Sale Pending)
- Virtual EA Firm, Gross \$500k (NEW)

Recently Sold Listings:

- Rural NW Missouri Audit & Tax Firm Gross \$560k
- St. Charles Gross \$1.4M
- St. Louis Gross \$932k
- St. Charles Gross \$470k
- South St. Louis Suburb Gross \$272k

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 - SOLD—St. Louis (CPA) \$185k

- SOLD—Suburb of St. Louis (Tax) \$800k
- SOLD—North of the River KC Metro (CPA) \$210k
- SOLD—Southeast MO (Tax) \$350k
- SOLD—Southeast MO (Tax) \$295k
- SOLD—Creve Coeur (CPA) \$280k
- SOLD—Springfield Area (CPA) \$247k
- SOLD—Southwest MO (EA) \$200k
- SOLD—South Springfield Metro (EA Owned) \$1.7MM
- SOLD—Leawood KS (CPA) \$400k
- SOLD—Western St. Louis (CPA) \$320k
- SOLD—East Jackson County (CPA) \$330k

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All sessions run from 8:30 a.m. to 4 p.m. You can attend in-person in MOCPA's St. Louis Learning Center or virtually. Individual course topics will be available throughout the year as two-hour webinars. Visit mocpa.org/cpe for those dates and times.

Tuesday, April 21

The Strategic CFO: Big Picture Skills

Two-hour discussions include:

- CFO's Role in Strategy Development
- CFO's Role in Strategic Cash Management
- CFO's Role in Strategic Risk Management
- CFO's Role in Strategic Financial Communications

Tuesday, September 15

AI in the Digital World

Two-hour discussions include:

- Living in the World of AI: How AI Has Changed Ethics
- Accounting in the Age of AI: What Every Leader Must Know About Using AI
- AI Is Not the Enemy: Practical Tools to Harness Technology
- Beyond Likes and Shares: Can Social Media Really Work at Work?

Tuesday, September 22

Decision-Making in An Irrational World

Two-hour discussions include:

- Acute Uncertainty Will Never Go Away: Can We Prevent Our Plans from Failing?
- Decision Making in a Non-linear World: What They Didn't Teach in Management Accounting
- Advanced Financial Analysis: Choosing the Right Tools in a World Full of Randomness
- Diversification: A Risky or Risk Averse Strategy?

Tuesday, October 20

Driving Efficiency

Two-hour discussions include:

- Audit Survival Toolkit: Tactics to Reduce Stress and Get Through Audits with Confidence
- Internal Controls That Matter: Protection with Simple, Smart, and Scalable Practices
- Cash Flow Clarity: Effectively Communicate Cash Flows to Drive Better Decisions
- Amazingly Crazy Fraud Cases—Fraud So Wild It Shouldn't Be Real

Tuesday, November 17

Indispensable Skills

Two-hour discussions include:

- Raising Capital: How to Execute the Leaders' Most Crucial Responsibility
- Accounting for People: Workforce Trends and Talent to Add Value
- Rethinking Your Customers to Maximize Profitability: Identifying the Right Clients
- Activate and Execute Your Strategy: Turn Planning into Results

Thursday, December 10

Essential Cost Containment

Two-hour discussions include:

- Improving Profitability the Right Way: How to Cut the Right Costs
- Building High Performing Teams: Cohesive Teams Get Results
- Do Creative Accountants Belong in Prison? True or False?
- Storytelling Your Financials for Impact: Narrative Beats Numbers

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