

May—June 2026

THE ASSET

Official Publication of the Missouri Society of Certified Public Accountants



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Pathway Bill Passes 8**

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June 4-5 | Camden on the Lake Resort, Lake Ozark

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- Hear from AICPA Chair-elect Jan Lewis, CPA, on opportunities across the global profession.
- Help shape MOCPA's future by participating in the Annual Meeting of the Members.
- Unwind lakeside at the family friendly Members' Dinner and sunset CAMICO Cruise.
- Earn your annual ethics credit with a former FBI agent CPA.
- Get a can't-miss economic update from crowd-favorite Chris Kuehl, Ph.D.
- And enjoy plenty of moments in between that make the experience worthwhile.

What Attendees Say

"Loved the relaxed atmosphere—great for learning and connecting. I'll be back."

"Interesting topics and meaningful discussion."

"Chris Kuehl was outstanding. I'd come just for his session."

"A great way to meet members outside of my firm—and earn CPE hours."

"Beautiful location and a chance to build real relationships."

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Questions?

Please contact Liz Schaezel at (800) 264-7966 or lschaezel@mocpa.org.

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A New Path Forward for CPA Licensure

By Jim O'Hallaron, CAE

After nearly two years of research, gathering stakeholder input, and weighing

unintended consequences, Missouri will join more than 40 other jurisdictions thus far in offering an additional CPA licensure pathway (page 8). Generally speaking, this pathway requires a baccalaureate degree including required accounting coursework, two years of experience and passage of the CPA exam, alongside the current paths requiring 150 hours or a master's degree, one year of experience and passage of the CPA exam. While innovation often requires leadership, this was an area where a measured approach mattered. We wanted to ensure stakeholder voices were heard and that members had time to adapt. I'm proud of the thoughtful path we took and the opportunity it creates for aspiring CPAs.

Thank you to the members who served on our Blue Ribbon research committee and to everyone who shared feedback throughout this process. We also appreciate Representative Mike McGirl, CPA, for sponsoring the bill in the House and helping guide it through the process. This was a

collective effort among CPAs, educators, and the Missouri State Board of Accountancy. We carefully considered a wide range of perspectives and didn't move forward simply because other states were, while also weighing national licensing reciprocity issues. We wanted to ensure it would ultimately benefit Missouri employers and potential future CPAs.

But, we aren't done yet. The legislation still requires Governor Kehoe's signature, which he must do by July 14 or veto the bill. We also need revised rules to help clarify key elements in the legislation, including required accounting and business hours and allowable internship hours. MOCOPA is working jointly with the Missouri State Board of Accountancy on this. We'll share updates as they become available and welcome your comments as rulemaking moves forward. On page 16, Peter Olinto from UWorld gives us a timely reminder that we all play a role in supporting candidates' success.

Beyond licensure progress, this month also offers several opportunities to celebrate and promote the profession. Did you know that May 19 is National Accounting Day? This is a perfect opportunity to tout the crucial role CPAs play in our communities and demonstrate our impact. The AICPA is rolling out a national branding campaign called *CPA: Trust in Action*, and they are looking for all of us to help make a splash.

See full details on page 15. Also, MOCOPA is having two Member Appreciation Days, which include a half day of free CPE (page 25).

As we look forward to the coming year, I'd like to thank our 2025-2026 chair, Brett Lewis, for his leadership. It has been a privilege to work with and learn from him. His global perspective and focus on culture and leadership development have made a meaningful impact on both our members and staff.

One of the best opportunities to visit with Brett, connect with our current and incoming leaders, and engage with fellow members from across the state is at the Annual Members Convention on June 4-5 at the Lake of the Ozarks (see inside front cover). The event offers a valuable chance to build relationships and collaborate with other CPAs throughout the year. I hope you can join us!

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 the Momentum Going

By Brett Lewis, CPA, NACD.DC

Studies have shown that a person's perception of time speeds up as they age. For me, that has sure been the

case for MOCPA's 2025-2026 membership year! I remember like it was yesterday when our prior board chair, Jennifer Reynolds-Moehrle, passed me the gavel at the MOCPA Annual Convention last June.

I will always look back on my year as the MOCPA chair with great fondness. Yes, it has been a period of great change—the successful passage of Missouri's alternative pathway to CPA licensure, the first tax season under OBBBA, continued development of mainstream accounting use cases of AI to enhance efficiencies and effectiveness, to name a few things. I have marveled at the manner MOCPA's leadership, staff and volunteer members have navigated all that has transpired! As a group, it is well known that CPAs are typically organized, hard-working, intelligent, and accountable. I got to see this demonstrated time and time again during the year whether it be working with MOCPA leadership and staff, the board, or one of our committees or task forces, and I am so appreciative of everyone who plays a part in making MOCPA the profession leader that it is!

Additionally, serving as MOCPA chair has afforded me the opportunity to strengthen existing relationships and forge new ones with some of the brightest people you would ever want to meet. This opportunity is available to all members. All you have to do is get involved! Why not start by attending the 2026 Annual Members Convention at Camden on the Lake Resort at Lake of the Ozarks on June 4-5? In addition to obtaining 11 hours of excellent continuing professional education, there are numerous opportunities to collaborate and build relationships, including the option to take a cruise on the beautiful lake.

If your schedule does not allow you to join us at Lake of the Ozarks, MOCPA is currently working on numerous other opportunities for member engagement, including the formation of an exciting new community structure and operating model that will encompass the Public Practice Advisory Council and Corporate Accounting and Finance Advisory Council. The councils will each consist of a small group of member leaders, facilitating specialty area communities under the bigger umbrella. Stay tuned for more details on this. You can also get engaged locally at our chapter new year launch parties. If you're in one of these areas, please plan to join us: July 9 in St. Louis, July 16 in Kansas City, and July 30 at the Springfield Cardinals game. Details of these events and more are on our website at mocpa.org/chapters.

As we turn the page on yet another membership year, we look forward with great anticipation for what is in store for MOCPA and the profession in the coming year. A couple of things we know for sure, we will be in the highly competent hands of MOCPA leadership and staff, with the stellar oversight of the MOCPA Board of Directors and incoming chair Jen Vacha, a partner and not-for-profit tax specialist with Armanino in St. Louis. Jen brings a wealth of experience from her "day job," as well as a working knowledge of MOCPA that is rivaled by few, having served as treasurer for three years and on several committees. She brings the necessary blend of strategic thinking and tactical execution to lead our board with excellence in this time of great transformation. I look forward to collaborating with her in my duties as immediate past chair.

Given this transformative period for our profession, we must remain vigilant and agile. In the context of athletics, I recall several coaches saying that you never stay the same—you are either making yourself better, or you are regressing. I say we work hard at making the profession better! We can embrace emerging

technologies—especially AI—not as threats but as accelerators that free capacity for higher-order judgment, ethics, and strategic insight. Continuous learning must remain non-negotiable with both firms and corporations striving to build cultures where experimentation, upskilling, and cross-disciplinary knowledge are routine. As automation expands, CPAs must lead in data governance, cybersecurity oversight, and assurance over AI-generated information. This positions the profession as a stabilizing force in an increasingly complex environment.

We must also be willing to continuously challenge service models. Organizations that integrate advisory, analytics, and industry specialization will outpace those clinging to compliance-only or debit/credit work. Finally, the profession must strengthen its public voice—advocating for responsible technology, modernized regulation, and the enduring value of trusted human expertise. In a period of great transformation, I contend that CPAs remain indispensable by being exactly what the moment demands: adaptive, ethical, technologically fluent stewards of financial integrity.

I would once again like to give a heartfelt thank you for the incredible support I have received over the last year from MOCPA leadership and staff, fellow board members, the amazing volunteer members on the numerous committees, task forces and chapters, and all of the members I met along the way. It has been truly rewarding and enjoyable, and it makes me so proud of MOCPA and our CPA profession! 📧

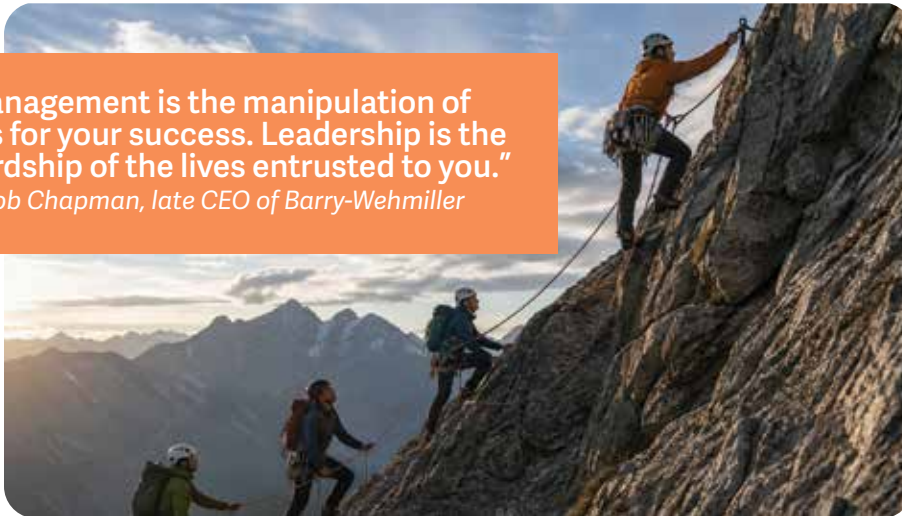
Brett Lewis is a retired managing partner from Grant Thornton. He is chair of MOCPA's Board of Directors for 2025-2026.

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“Management is the manipulation of others for your success. Leadership is the stewardship of the lives entrusted to you.”

—Bob Chapman, late CEO of Barry-Wehmiller



BY THE NUMBERS: FILING SEASON STATISTICS

Cumulative statistics comparing April 18, 2025, and April 19, 2026

Return/Refund category	2025	2026	% Change
Total returns received	140,633,000	140,222,000	-0.3
Total returns processed	138,057,000	138,567,000	0.4
Total e-filing returns received (may not equal subtotals due to rounding)	136,231,000	137,618,000	1.0
E-filing returns received from tax professionals	72,504,000	72,821,000	0.4
E-filing returns received from self-prepared	63,726,000	64,796,000	1.7
Web usage, IRS.gov visits	322,948,000	511,395,000	NA [2]
Total number of refunds	86,021,000	90,411,000 [1]	5.1
Total amount refunded	\$253.116 billion	\$296.067 billion	17.0
Average refund amount	\$2,942	\$3,275	11.3
Total number of direct deposit refunds	81,032,000	90,781,000 [1]	12.0
Total amount refunded with direct deposit	\$244.952 billion	\$296.723 billion	21.1
Average direct deposit refund amount	\$3,023	\$3,269	8.1

[1] Total refunds issued represents refunds for returns received and processed in 2026 – current year returns only. The number of direct deposit refunds represents refunds for current and prior year returns processed in 2026.

[2] Changes in methodology were made in August 2025, so an accurate year-over-year comparison is not available.

—IRS.gov



How to Fight Impostor Syndrome

Researchers define the “imposter” sentiment as a worker feeling that their success is undeserved or that they will eventually be “found out” despite their qualifications or performance. Americans across the workforce are struggling with this, but experts say there are ways to beat it.

- **43%** of U.S. workers experience impostor syndrome at work.
- **58%** of workers say impostor syndrome has negatively affected their career growth.
- **66%** say they feel pressure to appear more confident and knowledgeable than they really are.
- **65%** of workers say leaders at their company rarely or never talk openly about their own doubts or mistakes.
- **74%** cite pressure or comparison, including high expectations, peer comparisons or personal perfectionism, as a driver of self-doubt.
- **24%** point to a lack of feedback or recognition as reason for “feeling like a fraud at work.”

Tips to knock down impostor syndrome

Instead of focusing on questions like, “What if I’m not good enough?” Ask yourself, “Who can I consult to help me solve this problem?”

- Surround yourself with mentors, advisers and coaches. Forming a personal board of trusted advisers can help you overcome impostor feeling and accelerate personal growth in a new role.
- Read biographies of highly successful people. Many of them share ways that they second-guessed themselves.
- Don’t compare yourself to others. Comparison can kill personal joy and your ability to be true to your own leadership identity.

—bizjournals.com



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CPA Licensure Pathway Bill Passes, Awaits Signature

SB 1233 has cleared the General Assembly and is now just one signature away from becoming law. Governor Kehoe has until July 14 to sign or veto the legislation.

This legislation marks an important step in strengthening the accounting talent pipeline in Missouri. In 2024, MOCPA's Board of Directors convened a Blue Ribbon research committee, chaired by Jeff Parkison, to evaluate how alternative pathways to licensure could impact employers and the next generation of CPAs in Missouri. After extensive discussion, member input, and careful consideration of the broader implications, the committee recommended aligning Missouri with proposed updates to the Uniform Accountancy Act.

"I'm excited to see the Missouri Legislature adopt these changes—expanding pathways to CPA licensure while preserving firm mobility," Parkison said. "This marks an important step forward for our profession, increasing flexibility without compromising the rigor that defines the CPA designation."

Once signed by the governor, the additional licensure pathway of a baccalaureate degree including required accounting coursework, two years of experience and passage of the CPA exam will be effective beginning Aug. 28, 2026. Changes to ensure continued practice mobility for out-of-state CPAs will also take effect Aug. 28, 2026. Stay tuned for

details related to implementation in future communications.

This new pathway will be offered in addition to the current licensure pathways, which require a master's degree or 150 hours of coursework, one year of experience and passage of the CPA exam. Missouri joins more than 40 other jurisdictions that have passed similar legislation thus far.

Thank you to everyone who provided input throughout this process, as well as all of the members who contacted their legislators to express their support! We will keep you informed as we await the final step—Governor Kehoe's signature. <#>

ELIMINATION OF STATE INCOME TAX GOES TO VOTERS



HJR 173, the resolution to eliminate the state income tax, was passed by the Missouri Legislature. It will now be on an upcoming ballot for voters to decide whether lawmakers should be authorized to replace income tax revenue by increasing and expanding sales taxes.

There are still many questions and details that need to be worked out on how the lost revenue would be raised. One option would be to apply a tax on professional services, including accounting. MOCPA will be monitoring and reporting on each stage and is committed to working to protect the interests of the profession.



MOCPA Member Appointed to MOSBA

Congratulations to Elise Bartley, CPA, who was appointed to the Missouri State Board of Accountancy. She serves as an associate teaching professor at the University of Missouri-Columbia. In addition, Phil Slinkard, CPA, CFO at H.E. Williams in Neosho, has been reappointed for a second term on the board.

Patty Faenger, executive director of the Missouri State Board of Accountancy, Elise Bartley, Phil Slinkard, and Jim O'Hallaron, MOCPA president and CEO, attended the Senate confirmation hearing in Jefferson City for state board appointees.



AICPA to Release Annual Practice Questionnaire for Peer Review

In June, the AICPA will release the Annual Practice Questionnaire for Peer Review. It will be a short, simple questionnaire designed for you to tell the AICPA the emerging areas you currently or may perform, including the engagement types, and the industries.

The information you provide will help the AICPA to improve quality and to deliver tailored resources to help your firm thrive. The questionnaire is required for all enrolled A&A firms, and it must be completed within 90 days of receipt. The questionnaire will take no longer than 10 minutes to complete. Please look out for further communication regarding the questionnaire in your inbox. You can access the FAQs at aicpa-cima.com/ann.questionnaire.



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Now Is the Time for AI Governance

By Thomas G. Stephens Jr., CPA, CITP, CGMA

Artificial intelligence (AI) is everywhere—that much is clear. Given the advancements over the past four years, it is hard to imagine any business professional who is not aware of what AI can do. But how many are equally aware of the risks? And how many organizations still have not taken meaningful action on AI governance? Ignoring AI governance can lead to consequences ranging from embarrassing mistakes to the compromise of private information—and, in extreme cases, serious bodily injury or loss of life. Read on for practical actions you and your organization can take to address the growing need for AI governance.

It Starts With AI Governance Policies

Although most organizations have policies on data security, privacy, and even dress codes, many have not yet addressed AI governance. With the rapid growth in business use of AI, that gap can yield unfortunate results. For example, suppose a team member in a public accounting firm uploads a client's tax return to a popular AI platform to look for errors or inconsistencies. Does that create a risk? The answer is maybe. If the platform does not use uploaded data to train its language model, the action may be harmless. If it does, however, the firm may have created a data privacy issue that must be addressed immediately.

This example shows why AI governance policies should be a primary concern for business professionals today. In most cases, policies should clearly prohibit team members from including private or sensitive data in AI prompts or uploads. Just as important, employees should be trained on what counts as sensitive data, why these restrictions exist, and the potential consequences of violations—including disciplinary action up to and including dismissal.

A strong AI governance policy typically begins with scope and definitions. It should clarify what the organization means by "AI" (for example, generative AI, machine learning models used for

scoring, and automated decision tools). It should also spell out what "use" includes—prompting, uploading files, connecting an AI tool to internal systems, or using AI-generated output in client deliverables. Defining these basics reduces the chance that someone violates the policy simply because they assumed it applied only to one type of tool or one department.

AI Platform Policies Are Also Necessary

In addition to governance policies, organizations should give team members clear guidance on which AI platforms are approved for organizational business. For example, an employee might prefer a specific AI tool for personal use—but that tool may not meet the employer's requirements for confidentiality, security, or administrative controls. Without realizing it, the team member could jeopardize sensitive information by using a platform that lacks adequate data protection features. Accordingly, employers should publish an approved list of platforms (and account types) and make it clear that unapproved tools are not to be used for company work.

Creating an approved list is only half the work; the other half is performing basic due diligence on the tools that make the cut. At a minimum, the organization should understand how the vendor handles uploaded content, whether content is used for model training by default, and what settings exist to opt out. It should also assess where data is stored, how it is encrypted, and what the vendor's retention and deletion practices are. Many teams also evaluate whether the platform supports administrative controls, single sign-on, role-based access, and audit logs—features that make it easier to manage AI use at scale.

Require Accuracy and Intellectual Property Policies

No less important than the two policy types outlined above, organizations that allow AI use should also address accuracy and intellectual property issues. For

example, suppose a team member uses AI to help solve a problem for a client. Now suppose the AI-generated solution is incorrect (yes, that happens), and no one catches the error. At best, the situation will be embarrassing. At worst, it could lead to the loss of a key client or more. For these reasons, firms should require AI-generated content to be verified for accuracy before it is used to inform decisions or client deliverables.

Verification should be defined in practical terms. For numerical work, this might mean recalculating results independently, tying amounts back to source documents, or running reasonableness checks. For research and writing, it can include checking primary sources, confirming quotes, and ensuring that any citations actually exist. (AI tools sometimes generate "hallucinated" references.) For code, it can include peer review, unit testing, and security scanning. The key point is that AI output should be treated as a draft or a suggestion—not as an authority—unless and until it has been validated.

This is also a professional judgment issue. Whether you work in accounting, consulting, healthcare, manufacturing, or government, the organization—not the algorithm—remains responsible for outcomes. Policies should therefore make it explicit that employees may not delegate accountability to an AI tool. In many cases, it is wise to document material uses of AI in workpapers or project files, including what tool was used, what inputs were provided at a high level, what output was received, and what steps were taken to validate the result. This documentation becomes invaluable if questions arise later.

Additionally, consider work products created with the assistance of AI platforms. A common question is: "Who owns the intellectual property (IP) created in part with help from a firm-paid AI subscription?" Does the IP belong to the employee(s) who developed the deliverable, or to the firm? Don't take the chance. Create a policy that addresses ownership explicitly and states that the


firm owns AI-assisted deliverables created by employees in the course of their work.

Summary

Let's be clear—AI is here to stay, and it offers opportunities unlike anything we have seen before. But AI also injects real risk into business environments. Organizations that establish policies to manage these risks will be better positioned to keep them at a prudently acceptable level; those that do not may regret the oversight.

- Publish an interim AI use policy that prohibits sharing sensitive data and requires human verification of AI output.
- Identify and approve a short list of AI platforms and approved account types for business use.
- Train team members using realistic, role-specific examples (including what to do when they are unsure).
- Assign ownership for governance, periodic reviews, and an exception/

approval process for higher-risk use cases.


Then, as usage grows, refine the policies to address higher-risk scenarios, including client-facing deliverables, automated decision support, and system-to-system integrations. Which choices will you make? 



Tommy Stephens

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management and marketing functions.

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Learn More!

Join Tommy Stephens at the 2026 Annual Members Convention where he will lead two sessions:

- K2's Tech Update; and
- AI Tools, Risk and Best Practices for Busy Professionals.

Staying up to date with advances in today's technology has never been more vital. Tommy will equip you with the knowledge to help you stay ahead of the rapid pace of innovation!

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FROM DEADLINES TO DINNER PLANS: HOW MEMBERS USE AI AT HOME

Busy season doesn't just take a toll at the office; it shows up at home, too. The same AI tools that likely helped you power through deadlines can also simplify your everyday life. With that in mind, MOCPA members shared how they're using AI to make life a little easier outside of work.



**ANDY
KARCHER,
CPA**
Manager, Internal
Audit; Spire

I most frequently use Copilot because that's what my company supports. Recently I used it to plan a road trip across several stops. All I had to do was plug in the stop addresses, the duration of each stop, and start and stop times for the trip each day. I also asked for an output in an Excel spreadsheet detailing start and stop times for each leg of the journey, addresses of each stop, and a link to a Google map. I even had Copilot determine the most efficient route. While some of the travel durations required minor adjustments based on personal experience, the itinerary that Copilot produced proved to be largely reliable and close to the actual travel times required. What would have taken me an hour or more of plugging in addresses, optimizing a route, and copying down links to maps, only took me 20 minutes with Copilot's help.



**ELLEN
ZIMMER, CPA**
CFO; Tarlton

I use ChatGPT for my everyday personal use. I like to keep it separate from my professional/business use, which I use Claude for, so it can get to know me more outside of work. Most recently, I used AI during our family trip in Italy. In Rome, I would take pictures of interesting churches or sculptures and ask ChatGPT to tell me the background, historical significance, and other details of what I was looking at. It was like having a tour guide in my pocket. It didn't always get it right, so I did have to double check it a couple of times, but overall, it was pretty cool. And now I have a record of where we went and what we saw during certain parts of our trip. To do this, I created a "project" in ChatGPT and gave it these instructions: "I'm in Rome on a trip with my family. I want you to act as my tour guide. I will take pictures of places we are, and I want you to give me bullet points of the historical significance, year it was built, and any

other fun facts." Then each time I uploaded a picture in the chat under that project, it automatically knew what I wanted.

I also use ChatGPT personally by talking with it via the chat feature. On my commute to work, I'll discuss any issue that may have come up that I want to talk through, ask it to give me headlines for the day, or even the weather. You can program your iPhone to open any application (like ChatGPT) by tapping the back of the phone. That way you can do it in the car without looking, or whenever you think of it, and you don't have to open the app manually.

I meal plan with ChatGPT. Our kids get tired of eating the same thing, so I will say what meat we have and pantry staples and ask it to come up with a couple of meals with what I have on hand.

The key for me is always thinking, "Can AI help with this?" One time I looked at a pile of socks that I had to match up and thought, can AI help me with this? It seems ridiculous, but I asked ChatGPT. It gave me so many ideas, and it actually did help me do it more efficiently.



**JEFF WARD,
CPA**
Partner, Risk
Advisory and
Assurance Services;
Aprio, LLP

I am mostly using Copilot and ChatGPT, with a bit of Claude mixed in. A couple of ways I've recently used it at home include getting suggestions on how to improve our shrubbery and plants in the front of our house. We've also used it to compare and contrast models of appliances. It has also helped me find old friends when Facebook and LinkedIn came up empty.



**DAVE BLATT,
CPA**
Partner and
Technology Practice
Leader; Anders

I use AI extensively both professionally and personally. I really like to talk with my AI tool. Often in the car, I'll use MS 365 Copilot's mobile app, which has secure access to my work content and knows my conversation style. I'll use drive time to help me prepare for my day, provide background information for my next meeting, or just random facts, like how long to reheat a frozen lasagna from Viviano's. My daughter, who recently graduated college, thinks I'm brilliant, as I prepared a monthly budget for her in just a few minutes. AI has also helped clarify some tax questions I had for my mom's tax return.

Professionally, I prefer MS Copilot to capture meeting notes and quickly turn around requirements documents. I use the personal agent feature to automate many tasks. The security it provides, being within the MS suite of tools, gives it a leg up on other AI generalist tools.



**KIM
CHURCH,
PH.D.**
Director, School
of Accountancy;
Missouri State
University

I have a long list of weekly and monthly tasks that I use AI for at home at work. I have used ChatGPT to:

- Write fun stories from my preferred historical fiction or children's literature genre.
- Prompt engineering personal tax advice to jumpstart conversations with my CPA.
- Create Excel formulas.
- Evaluate reports and financial statement analysis in my personal investment portfolio.
- Compile data analytics for monthly spending to visualize for family decisions.
- Upload and customize manuals for everything from Lego sets to boat repair.
- Plan trips, whether a few free hours on a work trip or a family holiday. It can take into account mobility and dietary constraints, travel itinerary, and more.
- Develop an exercise and diet program based on specific starting parameters.
- Make recipes from what's in the fridge or a type of food that sounds good for the night. I can modify for calorie intake or dietary constraints.
- Write songs from memorable melodies to remember important tasks or concepts like studying for an exam.
- Organize game night with the family or on a road trip.
- Learn anything from gardening to web design, or can use Gemini turned into Notebook LM and *ai.invideo.io* for easier consumption.

Using other AI tools, I can:

- Leave a chore list for my family and make a presentation when I have lost my voice, via the AI voice generator on *aidocmaker.com*.
- Translate language with video to speak with my ESL friends and clients, using HeyGen.
- Illustrate stories for my kids and work presentations through AI Art Generator and Dall-E.
- Make Excel spreadsheets out of data, such as household budgets or vacation logistics through *aidocmaker.com*.
- "Vibe code" everything with Claude.

Many of these can be combined for a multi-layer approach, like creating basic content in ChatGPT and then turning it into a video for easier consumption. I try to avoid Copilot for personal use.



**ADAM
WARD, CPA**
Senior Director;
KPMG

My wife and I used GenAI to create an initial at-home foreign language curriculum for our kids. We tested out ideas considering different age levels as well as different languages for each. It was useful for creating an initial action plan to break down activities on a day-to-day basis.

I've also used AI image generation and pictures to simulate and visualize home improvement and landscaping ideas. This enabled me to see what ideas in my head would look like in real life to make more informed decisions.

GenAI is a good collaborator and sparring partner to test out complex and nuanced situations. By sharing raw situational context, perceptions of parties involved, and communicating the intended outcomes, GenAI can help one think through a situation and explore ideas on how to most effectively communicate with others and meet them where they are. →



**JONATHAN
AHRENS, CPA**
Partner, Consulting
Services; RubinBrown

I get a weekly debrief showing updates

from all U.S. gaming regulators. It pulls announcements, meeting minutes, and other relevant information to help keep me in tune with what is going on. I started doing this with ChatGPT but switched to Gemini recently, as ChatGPT kept changing the deliverable every week.



**KATELYN
FITZLER, CPA**
Senior Manager; Wipfli

As a working mom of three young kids, I've come to love

using AI in both my professional and personal life. At the office, it saves time by summarizing emails and messages for evaluations, organizing notes and to-do lists from client calls, and helping me kick off research. I've also found creative uses at home for tasks such as planning family vacations, organizing teacher appreciation weeks, refreshing my mudroom design, and even generating the image for my husband's 40th birthday invitation.

One thing I've learned is that the more detail you provide, the better the results. For example, when planning a trip, I'll include the distance we're willing to travel, the types of activities we enjoy, our food preferences, the ages in our group, and ask for recommendations and an itinerary tailored to that list. If the first result isn't quite right, I adjust my inputs and try again. Copilot is my go-to in a professional setting, while ChatGPT and Gemini tend to be my favorites for personal projects.



**AUDREY
KATCHER,
CPA**
Partner, Consulting
Services; RubinBrown

On a personal level,

AI has become my creative planning assistant—and my creative research partner, too. I especially enjoy using it with my oldest grandson, who's fascinated by both the art and science of coffee brewing. Together, we have a lot of fun exploring the insights AI brings to light, all without endless Googling, as we dive into our coffee experiments and research.

Of course, we also love to cook, and that's where AI sometimes keeps us humble. We joke that we've been "AI'd" when a recipe turns out not quite right—like when it somehow forgets to mention that the eggs need to be cooked at some point!

AMANDA KOEHLER, CPA
CFO; MOCPA



I used ChatGPT to create a carpool schedule. It saved me and the other parents a ton of time. Previously we would list all of the

dates in a Google Sheet and "sign up" to drive. That took a lot of time and never seemed to come out fairly. We carpool with two other families with five kids total in three different age groups that all practice at the same fields at roughly the same times. I prompted ChatGPT: Figure out an equitable carpool schedule for this situation. I listed the kids and available drivers and gave the details. Kids A and B only practice on Tuesdays. Kids C, D, E practice Tuesday and Thursday. Mrs. A and Mr. C prefer to drive only one way per night while Mr. B and Mrs. D prefer to drive there and back (taking two shifts) on their assigned nights. Here are known conflicts..." And that was all the time I

spent on that! As a busy working mom in this profession, I try to be as efficient as possible so that I can spend my time on the most meaningful personal things at home and the most strategic, profitable issues at work. Getting these admin tasks out of my brain is priceless.



LEARN MORE!

While AI is transforming both our workplaces and daily lives, the rapid growth of data centers needed to power these technologies is creating important conversations around energy demand, infrastructure, and tax implications.

At the 2026 Annual Members Convention, MOCPA's Business Transformation Committee will be sharing essential details you need to know about AI usage.

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NATIONAL ACCOUNTING DAY:

What Trust Looks Like in Action



National Accounting Day, celebrated on May 19, offers an opportunity to recognize the essential role CPAs play in strengthening businesses, communities, and the public trust. This year, the celebration goes beyond recognition—it becomes a collective moment to show the impact of the profession in a powerful, visible way. At the heart of this year's National Accounting Day is a new, interactive digital mosaic, launched under the banner "CPA: Trust in Action." The mosaic invites CPAs across the country to share photos that represent their pride in the profession and the trust they build every day. As individual photos come together, they form a larger picture—one that tells the story of CPA impact through real people and real moments.

A Simple Call to Action with National Impact

Beginning May 12, CPAs and CPA supporters are invited to upload a photo to the digital mosaic as National Accounting Day approaches. Participation is simple and personal. You might choose:

- A photo that highlights your Missouri pride via a local landmark;
- A group photo with colleagues, alum groups or others;
- A milestone moment: graduation day, your first day on the job, the day you

became a CPA, or one of your proudest CPA moments;

- An image that reflects what Trust in Action means to you; or
- Selfies with clients and/or employers who put their trust in you.

Every submission adds a new tile to the mosaic—and every tile helps illustrate the depth, diversity, and value of the profession nationwide.

Why the Mosaic Matters

The digital mosaic is more than a celebration; it is the lead-up to a broader national advertising and promotional campaign sponsored by the AICPA in collaboration with state CPA societies and other key stakeholders designed to increase market understanding of CPAs.

Advertising to reach business leaders and other influential audiences begins after the June 9 launch. The goal is clear: to reinforce that CPA is where trust meets expertise, and that CPAs are essential partners in navigating complexity and achieving long-term success.

Built on Trust—Together

Trust has always been the profession's foundation. At a time when organizations and communities face rapid change, that trust matters more than ever. The National Accounting Day mosaic and the broader

CPA promotional campaign are reminders that trust isn't abstract—it's built every day, by people, through actions.

By participating in the mosaic and social media activities supporting the CPA campaign this summer and fall, you are not only celebrating the profession; you are helping tell a story that resonates far beyond May 19. It's a story of expertise, integrity, and public service—told through thousands of individual voices coming together as one.

The mosaic will remain open for several weeks, offering multiple opportunities to participate and share the story of Trust in Action. Together, these contributions will help shape the next phase of a campaign designed to elevate understanding, confidence, and appreciation for the CPA profession nationwide.

Share your photo to the mosaic May 12-19 at aicpa-cima.com/celebratingcpas page. Help show others what Trust in Action looks like!

From “A to CPA”:

How Missouri Employers Can Fuel the Next Generation

By Peter Olinto, JD, CFA, CPA (inactive)



If you’ve seen me present my “A to CPA” sessions recently, you know I don’t do “participation trophies.” The CPA exam is a beast. But it’s a beatable beast.

As we hit 2026, the game is changing. With Missouri soon to be implementing an alternative pathway—balancing the 120-hour rule with new experience-based options—the role of the employer has shifted. You aren’t just a boss anymore. You are a coach.

When I talk to candidates, they don’t just ask about Financial Accounting and Reporting (FAR). They ask: “How do I tell my boss I can’t work late because I have to study?” Here is how you, as a Missouri leader, can answer that question and ensure your team actually gets those three letters after their name.

STOP TREATING “STUDY TIME” AS “PERSONAL TIME”

The biggest hurdle to passing isn’t a lack of brains; it’s a lack of time. Candidates often feel a “loyalty tax”—the idea that if they aren’t billable, they aren’t valuable.

In my sessions, I tell students to treat their study time like a client meeting. You need to do the same. If a staff member has their headphones on and is grinding through a UWorld QBank, that is *productive firm time*. They are increasing the value of your firm’s primary asset: their expertise.

THE 30-HOUR CLASSROOM

The 120-hour plus two-year experience pathway means your candidates might be coming to you earlier in their journey. This is your chance to turn your firm into a classroom.

If a candidate is studying for Auditing and Attestation (AUD), don’t just give them data entry. Put them in the room for a risk assessment. When a student sees a task-based simulation at 9 p.m. that mirrors the work they did at 2 p.m., the information sticks. Real-world experience is the best “cheat code” for the exam.

DON’T GIVE THEM A “BUDGET” EDUCATION

You wouldn’t give your staff a laptop from 2012 and expect them to be efficient. Why give them “budget” study materials?

The “A to CPA” journey requires high-octane tools. They need map-based learning, predictive technology, and instructors who keep them awake. Providing a premier review course upfront—rather than offering a “reimbursement if you pass” model—removes the financial stress and shows the candidate you are betting on them.

CREATE A STUDY-POSITIVE CULTURE

Missouri has a tight-knit accounting community. Let’s use it.

- **Blackout study dates**—No overtime in the 72 hours leading up to an exam date. Period.
- **The “study room”**—Even in a hybrid world, dedicated quiet hours signal to the team that a candidate is “off-limits.”
- **The mentor match**—Pair candidates with someone who passed in the last two years. They know the current software, the new “Discipline” section quirks, and the specific pressure of the 2026 exam windows.

CELEBRATE THE SPRINTS

The CPA exam is a marathon of four distinct sprints. When a staff member passes a section, don’t wait for the final license to celebrate. Shout it out in the company-wide newsletter. Give a small milestone bonus.

I’ve had students tell me, “The hardest part was the guilt of not working. Once my manager started celebrating my passed sections, that guilt vanished, and I flew through the rest.”

Here’s a “sugar-free” tip: I tell my scholars, the CPA exam is a test of discipline, not intelligence. As a mentor, you can’t study for them, but you can protect their discipline. Don’t break their momentum with ‘quick favors’ during their study blocks. Let them grind.

BE THE ACCOUNTABILITY PARTNER

This exam is an endurance test. Candidates get tired. They get discouraged by a 68 on a practice test.

Check in on them. Not to ask, “When will you be done?” but to ask, “How is the progress going?” When a candidate knows their leadership is genuinely invested in their growth, they don’t just study harder—they stay with the firm longer.

THE BOTTOM LINE: INVESTMENT VS. EXPENSE

It is easy to see CPA support as an expense item on a P&L. But in a market where talent is the only currency that matters, supporting your candidates is the highest-yield investment you can make.



Peter Olinto congratulating recent exam passers at MOCPA's Awards Celebration

The "A to CPA" journey is faster when the employer is pulling in the same direction as the candidate. In this new era of alternate pathways, the firms that win the talent war won't be the ones that pay the most—they'll be the ones that invest the most in their people's letters.

Let's get them licensed. No excuses! 📧



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Meet Peter Olinto in Person

Peter will be helping emcee MOCPA's 2026 Awards Celebrations.

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Reduce Post Busy Season Turnover Through Thoughtful Leadership

You can't demand peak performance without designing for recovery.

By Donny Shimamoto, CPA.CITP, CGMA

Busy season is often treated as a productivity proving ground. In accounting, it marks a series of peak stress cycles—tax season, compressed deadlines, and sustained cognitive load. The assumption is familiar: we just need to push through these few rough months, and we'll be okay afterward.

But the reality is different. Burnout will occur (and recur) if people aren't allowed to recover properly, and just "pushing through" doesn't have to be the only option.

Burnout is a Structural Issue

The Center for Accounting Transformation's Staffing Strategies research paints a clear picture:

- Only 47 percent of respondents believe their teams have reasonable workloads;
- 68 percent report some level of burnout within their accounting staff; and
- More than half report ongoing turnover, even in teams with high work satisfaction and belonging.

This matters because it challenges a common narrative.

Burnout is often blamed on individuals—poor boundaries, weak coping skills, lack of grit. But when burnout is widespread across organizations, roles, and regions, it stops being a personal issue and becomes a leadership and work design issue.

Why Burnout Peaks During "Productive" Seasons

Our research highlights a revealing paradox. Even as burnout and turnover persist, 51 percent of respondents report high employee satisfaction, and 65 percent report a strong sense of belonging within their teams.

In other words, people don't leave because they dislike the work or the profession. Many leave because the work (and recurring burnout) becomes unsustainable.

Peak seasons concentrate:

- Prolonged high workloads;
- Little opportunity for recovery;
- Pressure to maintain precision under fatigue; and
- A culture that rewards endurance over sustainability.

The result isn't just exhaustion—it's a slow erosion of focus, judgment, and long-term commitment—resulting in turnover.

Good Work Design is a Leadership Skill, Not a Personal Failing

Task management is often treated as an individual responsibility: manage your time better, prioritize your tasks, push distractions aside. But research shows that three out of four organizations do not believe their staffing strategies are successful. When teams are understaffed or stretched thin, team performance breaks down by design—not by choice.

Leaders can shape better work design through:

- Staffing decisions;
- Workflow design;
- Expectations around availability; and
- Willingness to say no to low-value work.

When work is designed to prevent stretching staff too thin and enable teamwork to overcome peak periods, it can help prevent burnout and increase staff retention.

Good Work Design Enables Self-Care and Recovery

There is also a self-management aspect to preventing burnout, and it's about recognizing what individual staff needs are for self-care. Self-care is often misunderstood in accounting. It's not about indulgence or disengagement. It's about *capacity management and being able to perform at your best.*

Our staffing research found that organizations reporting greater success tend to emphasize (in order of importance):

- Technology and process optimization;
- Intentional culture-building;
- Better workload distribution; and
- Structured people development.

These are not wellness perks. They are operational choices.

Organizations can enable better self-care by:

- Designing work processes that minimize the impact of peak periods;
- Creating space for recovery after peak periods;

- Reducing unimpactful work through demand management; and
- Allowing leaders to model practical boundaries and have compassion for individual needs and boundaries.

Without recovery cycles built into work design, efficiency simply enables more work to be piled onto already stretched teams. The profession has invested heavily in efficiency—automation, standardization, and optimization. But efficiency alone doesn't reduce burnout if demand continues to rise. Our research highlights that less than a quarter of respondents believe their staffing strategies are successful, even as firms push efficiency harder.

The Business Case for Focusing on Retention


Burnout has consequences. Research cited in the staffing study notes that replacing an employee can cost up to three times their salary, making retention far more cost-effective than constant rehiring.

Companies that fail to address burnout risk:

- Losing experienced professionals;
- Undermining client service quality;
- Creating leadership gaps; and
- Damaging the profession's long-term appeal.


Leading Through Peak Stress

"Busy season" doesn't have to be a stress test that teams barely survive. It can be a leadership moment—one where focus is protected, recovery is planned, and sustainability is built into the system.

Recurring burnout isn't a sign that people can't handle the work. It's a sign that leadership needs to redesign how the work gets managed. 



Donny Shimamoto is the founder and inspiration architect for the Center for Accounting Transformation.

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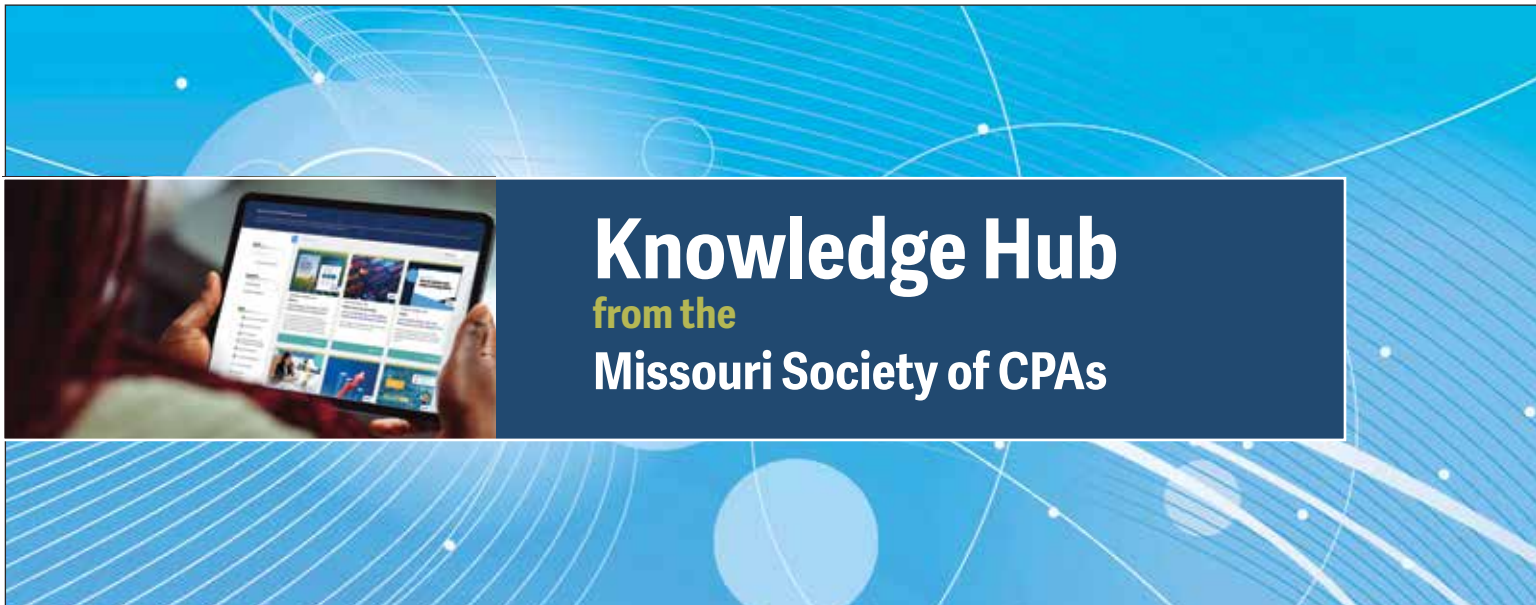
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You Haven't Transformed Your Audit Practice; You Just Digitized It

By Jim Boomer

If your firm recently adopted a new audit platform, automated a few workflows and introduced AI-assisted documentation, has anything really changed?

For many firms, the honest answer is, "not as much as it should have." The technology changed, but the underlying business model didn't.

That's the difference between digitizing your practice and transforming it. Right now, the accounting profession is at a moment of re-architecture. It needs more than a software upgrade.

This is Bigger than Tool Adoption

New core technology platforms and AI-enabled methodologies provide an opportunity to rethink how assurance work gets done, not just speed up the old way of doing it. It's a crucial distinction.

For decades, the audit model has been built on a set of stable assumptions. Work gets billed by the hour, staff learn by doing and partners review what the team produces. Then the profession layered technology on top of that model.

Today, technology challenges the model itself.

When AI can produce the first draft of a workpaper, flag anomalies in a data set and surface risk indicators in real time, what does that mean for how we structure, price and lead firms?

Technology is Only the First Domino

Technology change triggers operating model change, which triggers economic model change. You have to address each wave intentionally, or you're left with a faster version of the old way of doing things.

Here are a few areas where firms tend to get stuck:

Pricing—If AI compresses the time it takes to complete audit procedures, what happens to your fees? If your pricing

model is based on hours, and hours shrink, revenue shrinks along with it.

Forward-thinking firms have moved toward value pricing. They capture the value they deliver to clients rather than the time they spend. That shift requires a different conversation with your market, and it starts long before a proposal goes out the door.

Performance management—If AI handles drafting workpapers, what does your staff do, and how do you evaluate their contribution? The traditional model rewards hours worked. The new model needs to reward judgment, identifying risks, and resolving exceptions. That's a different performance framework, and many firms haven't built it yet.

The leverage model—The traditional CPA firm pyramid includes a few partners supported by layers of staff producing volume work. It was designed around manual labor.

If AI absorbs a large chunk of that volume, the pyramid changes shape. Firms need fewer entry-level staff to produce the same output. That has implications for hiring, training pipelines and career development.

Firms that don't think this through will find themselves understaffed where it matters and overstaffed where it doesn't.

The partner role—As AI takes on more of the technical execution, partners have a decision to make. Are they primarily reviewers who check what the machines produce? Or are they strategic advisors who use audit insights to have deeper conversations with clients about risk, controls and business performance?

These aren't mutually exclusive, but the balance is shifting. Partners who lean into the advisory role will create more value. Those who stay in the reviewer lane will find the lane gets narrower.

Transformation is Leadership

The hardest part of audit transformation is leading people through the disruption that follows.



Your team is watching how you respond to this moment. They're asking themselves questions like, "Does my firm have a plan?", "Does leadership understand what this means for my career?" and "Am I going to be trained for what comes next, or just expected to figure it out?"


How you lead through this will determine whether your firm captures the opportunity in front of it or spends the next several years managing the fallout from decisions made without intentionality.

Right now, effective audit leaders do a few things consistently:

- Communicate a clear vision for what the practice is becoming (not just what tools are being adopted);
- Ask hard questions about pricing, staffing, and partner roles before those questions become crises;
- Build internal capability through training, career pathing and expectation-setting to operate in a new model; and
- Create space for their teams to learn, experiment and adapt without the pressure to pretend the transition is already complete.


None of this happens automatically when you install a new platform.

What's Your Next Move?

Five years from now, the most successful firms won't necessarily be the ones with the most advanced technology. They're the ones whose leaders asked hard questions early and built the organizational capacity to act on the answers. 



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The Mindset Behind Performance: Why It Matters More Than You Think

By Nicole Ursch, MBA, O.D.



Most of us believe that doing well at work comes down to skill, experience, or how hard we try. And those things do matter. But they are not the whole story. There is another factor that plays a big role in how we handle challenges, feedback, and growth. That factor is mindset.

Psychologist Carol Dweck introduced the idea of two types of mindset: fixed and growth. A fixed mindset is the belief that your abilities are set—you are either good at something or you are not. A growth mindset is the belief that you can get better over time through effort, learning, and practice. It sounds simple, but it shows up in powerful ways in everyday work.

It is important to know that people are not just one or the other. We all have both mindsets, and they can show up at different times. The difference often comes down to how we respond in key moments—like when we face something new, receive feedback, or make a mistake.

For example, if you are asked to do something unfamiliar, a fixed mindset might say, “I’m not good at this. I might mess it up.” A growth mindset might say, “I don’t know this yet, but I can learn.” The situation is the same, but the response is different. And that difference can change what happens next.

You can see this play out in the workplace all the time. Someone might avoid new responsibilities unless they feel sure they will succeed. Feedback might be taken personally or ignored. Teams might stick with what they know instead of trying something new. Sometimes high performers stop growing, not because they lack ability, but because they stop pushing themselves. These behaviors are often not labeled as “mindset,” but that is usually what is driving them.

So why is it hard to stay in a growth mindset? Because our brains are wired to protect us. When we feel uncertain or think we might fail, it can feel uncomfortable or even threatening. Our natural reaction is to avoid the situation or defend ourselves. That is when fixed mindset thinking tends to show up the most. It is not because people are lazy or inherently defensive—it is because they are trying to protect themselves.

The problem is that what feels safe in the moment can hold us back over time. When we avoid challenges, we also avoid learning and improvement. That is where small shifts can make a big difference.

Mindset is not permanent. It is a pattern, and patterns can change. Often, it starts with simply noticing your thoughts. When you catch yourself thinking, “I can’t do this,” or “This isn’t my strength,” you can pause and ask a different question. What can I learn from this? What would progress look like, even if it is not perfect? What is one small step I can take?

These are small changes, but they add up. Over time, they change how you approach your work and how you grow.

For individuals, this shift can lead to more confidence, more opportunities, and a stronger sense of ownership over development. For teams, it can transform how people handle feedback, solve problems, and adapt to change. And for organizations, it can shape a culture where

people are more willing to try, learn, and improve.

The next time you face something difficult, pay attention to your first reaction. Not just what you do, but what you think. That moment can tell you a lot about your mindset. And once you notice it, you have a choice.

You do not have to be perfect. You do not have to eliminate fixed mindset thinking completely. But you can recognize it and, when possible, shift your response. Because over time, those small shifts do more than change how you think. They change how you grow. [□](#)



Nicole Ursch is the owner of Actionable Insights, LLC in St. Louis.

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LEARN MORE!

As a seasoned Certified Emotional Intelligence and Motivational Maps Practitioner, Nicole Ursch guides individuals in leveraging emotional intelligence for professional success. Don’t miss your opportunity to learn and grow with her!

Fixed vs. Growth Mindset: Resisting or Embracing Change

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AI for Small Businesses: How to Get Started



AI won't solve all your problems or run your business for you, but it can make operations more manageable, giving you more free time and reducing errors. Many small businesses already use AI tools without realizing it — from email spam filters and scheduling assistants to inventory management systems and customer service chatbots.

Working with a partner like Paychex, that integrates AI directly into their solutions, helps businesses reap the benefits of automation without having to comb through the vast amount of AI solutions on the market.



8 Practical Ways Small Businesses Can Start Using AI Today

Here are eight concrete ways businesses can get started with AI.

1. Automating Customer Service with AI Chatbots

AI chatbots can manage common customer inquiries, freeing up time for you and your staff to handle more complex needs.

2. Streamlining Marketing with AI Content Tools

AI can assist with content creation, social media management, and email marketing, helping your small team tackle more projects that might lead to greater brand exposure and sales.

3. Improving Scheduling and Time Management

AI-powered scheduling tools can automatically coordinate appointments, send reminders, and handle rescheduling — eliminating the back-and-forth emails that waste time.

4. Simplifying Payroll and Tax Compliance With AI

Running payroll accurately and on time is critical. AI can help automate calculations, support compliance, and reduce errors while saving hours of work each pay period.

5. Enhancing Financial Management & Bookkeeping

Losing track of expenses, forgetting invoices, or missing documentation can impact your cash flow and financial health. Incorporating AI automation into your bookkeeping can make all the difference.

6. Optimizing Hiring and HR Processes

AI recruiting tools can identify top candidates faster than manual processes, freeing up your valuable time and increasing your chances of finding the right person the first time.

7. Data Analysis and Business Intelligence

AI-powered business intelligence tools transform raw data into clear insights that guide smarter decisions.

8. Automating Routine Administrative Tasks

AI can automate time-consuming administrative tasks like email management, document processing, and data entry that drain hours from your day.

View and share the full article on AI for Small Businesses with your clients at go.paychex.com/mocpa-apr26.



Update Your Profile for the New Year

As we gear up for the 2026-2027 year, starting on July 1, 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 390+ 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 in the fall? 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.



Explore MOCPA's Career Center

Whether you're an employer looking for the right candidate or a job seeker in search of the best opportunity, MOCPA's Career Center provides the tools you need to find a solid match!

- **Employers** can choose from expanded job packages; add boosts to increase job posting exposure; and view résumés for free!
- **Job seekers** have access to career resources, including complimentary résumé review; interview tips; techniques for communicating online; and email alerts to new job postings.

Get started today at mocpa.org/careers!



Professional Development for Busy Women: The CliffsNotes!

There is a plethora of literature out there, but with work and personal commitments, who has time to read it all? No worries! Your fellow MOCPA members have done the hard work for you!

Please join us for the 17th edition of Professional Development for Busy Women: The CliffsNotes! Speakers will deliver high-level summaries of the key points from a professional development book that they personally found to be helpful, inspiring and educational. Now is a good time to invest in improving your skills in leadership, communication, innovation, time management, productivity, and mindset!

September 25, 9-11 a.m.

Virtual and in-person (St. Louis)

REGISTER TODAY at mocpa.org/chapters!



Welcome!

The MOCPA network continues to grow!

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

Joseph Beardsley, CPA
RubinBrown LLP

David Carman, CPA
RubinBrown LLP

Gulianna Cerame, CPA
PwC

Christopher Cherry, CPA
Forvis Mazars, LLP

Hanley Cherry III, CPA
Saint Louis University

Patrick Fink, CPA
EY

Jade Frey, CPA
Anders

Matthew Heischmidt, CPA
Edward Jones

Joseph Henson, CPA

Noah Hindi, CPA
Armanino

Frank Holladay, CPA
EY

Spencer Joe, CPA
Spencer M. Joe, CPA

Ruomei Liang, CPA
UHY

Michael Merlenbach Jr., CPA
Forvis Mazars, LLP

Linsey Nicholas, CPA
Armanino

Abigail Norbury, CPA
Anders

Maci Reynolds, CPA
UHY

Tucker Schwartz, CPA
EY

Max Sengl, CPA
Anders

Han Wang, CPA
RubinBrown LLP

Sarah Wingbermuehle, CPA
RubinBrown LLP

MOCPA'S SPRING MEMBER APPRECIATION DAY

Up to 4 FREE CPE Hours—Because You've Earned It

We appreciate you, and we're showing it in the best way we know how... complimentary CPE.

Choose your experience:

Join us for **Spring Member Appreciation Days**, featuring two tailored virtual experiences designed with you in mind. Whether you're in **public practice** or **corporate accounting and finance** (CAF), we've built an agenda that meets you where you are—and helps you move forward.

Expect four fast-paced, 50-minute sessions packed with timely insights, practical takeaways, and ideas you can put to work right away. All from the convenience of your screen.

CAF EDITION
May 14 | 8:30 a.m. - 12 p.m.
REGISTER TODAY at mocpa.org/CAF-Day

PUBLIC PRACTICE EDITION
June 11 | 8:30 a.m. - 12 p.m.
REGISTER TODAY at mocpa.org/PP-Day

CPE: Up to 4 Hours
Cost: Complimentary for MOCPA members

Don't miss your chance to learn, earn, and be appreciated.





KICK OFF YOUR 2026 LEARNING AT MOCPA'S SPRING CONFERENCES

Register today at mocpa.org/conferences/



Governmental Accounting Conference

May 19-20 | Virtual

Come discover why this has been the most highly attended event for Missouri CPAs and financial professionals working in governmental accounting and auditing for more than 50 years! This event will cover a variety of session topics—totaling 12 CPE hours plus two hours of optional ethics—that best meet your learning needs!



Employee Benefit Plans Conference

May 26 | Virtual

As an auditor, you need the most up-to-date information and tools to navigate your clients' plan issues. At this specialized conference, hear the latest from the U.S. Department of Labor and other experts on current rules and regulations, and gain ideas for increasing the effectiveness and efficiency of your audits.



Personal and Professional Development Conference

May 28 | St. Louis and Virtual

Unlock your potential at this transformative Personal and Professional Development Conference, an inspiring day designed to help you grow, connect, and elevate your goals. You'll gain fresh insights and practical tools to thrive in both your career and personal life. Join a community of motivated individuals and take the next step toward the best version of yourself.



School Audit Conference

June 4 | Virtual

Whether you serve a school district from the inside or as the external auditor, staying up to date on the latest knowledge is crucial. This conference offers strategies to improve audit quality with practical tools and resources from state and local experts.



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 11 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.

STAFF TRAINING AND LEADERSHIP DEVELOPMENT

Investing in your team's development is key to long-term success. MOCPA's staff and leadership training, powered by the AHI curriculum, is designed to build essential skills at every career stage! This includes foundational competencies for emerging professionals to advanced leadership capabilities for those ready to take the next step.

LEVEL II: SEMI-SENIOR STAFF TRAINING

May 11-14

LEVEL III: BEGINNING IN-CHARGE STAFF TRAINING

May 18-21

LEVEL IV: MANAGEMENT AND LEADERSHIP ESSENTIALS TRAINING

June 1-4

AI FOR ACCOUNTANTS: PRACTICAL APPLICATIONS

June 30

ACCOUNTING DATA ANALYTICS

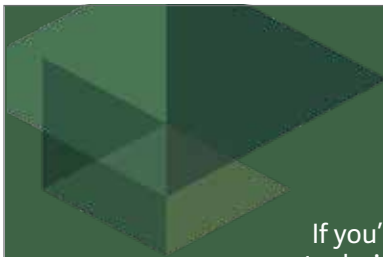
June 30

THE MINDFUL CPA

June 17



REGISTER TODAY at mocpa.org/ahi



MOCPA CFO SERIES

Convenient, High-Level Learning for Corporate CPAs



If you're a CFO or aspire to be, this series provides you with the strategic and technical topics you need to excel as a finance executive. Each session of this series is comprised of multiple topics, addressed in four two-hour increments presented by various speakers throughout the year.

Register for two or more programs in person or virtual and save up to \$200!
Use promo code: CFO26 at checkout to receive the discount.

Tuesday, September 15

AI in the Digital World

Tuesday, September 22
Decision-Making in An Irrational World

Tuesday, October 20

Driving Efficiency

Tuesday, November 17
Indispensable Skills

Thursday, December 10

Essential Cost Containment



REGISTER TODAY at mocpa.org/cfo-series or (800) 264-7966!



Blowing Off Steam

Firms help their staff alleviate tax season stress in a variety of ways.

Abacus!

To help energize and encourage their team, Abacus! paused for "Grow Your Gratitude" Day, focused on fostering a mindset of appreciation and resilience. Everyone received a small plant and gratitude journal, serving as meaningful reminders to nurture both growth and positivity. They also enjoyed a Mid-Season Tax Party with their families at Incredible Food & Fun.



Hillin & Company

The crew at Hillin & Company stayed well fed with group meals and de-stressed with a friendly ping pong tournament.



Honkamp

The team at Honkamp made Valentine cards to show their appreciation for each other, and celebrated the season with spring cheer, which included a bit of green, plenty of smiles and donuts to share.



Abeles and Hoffman

It was a "Color War," at Abeles and Hoffman! The office divided into two teams and "faced off" with a Nerf gun battle. Everyone decorated their office and showed lots of team spirit with their color!



KPM CPAs & Advisors

There was no fleeing the fun at KPM's January Intern Welcome Day at 417 Escape Artist! And, it was sweet treats and good vibes for all on Valentine's Day.



Schmersahl Treloar

After a homemade breakfast courtesy of the firm's partners, the team at Schmersahl Treloar battled it out at the Game Show Room, and enjoyed fresh air and sunshine at 4 Hands Brewery.



Lopata, Flegel & Company LLP

Say "L" for "Lopata!" during the team's weekly stretch breaks. They also showed off their Cardinal pride with an Opening Day party.



SFW Partners LLC

The folks at SFW traded forms for squares during a lively round of "Busy Season Bingo!"



Smith Patrick CPAs

It was all about a BBQ and baseball break for the gang at Smith Patrick on Opening Day.



Prosper CPAs

The Prosper team got hoppin' in search of Easter eggs hidden around the office! The eggs contained numbers correlated to fun prizes.





Revenue Cycle Discipline in the Modern CPA Firm

By Emily DiLaura

CPA firms devote significant attention to internal controls for their clients. Segregation of duties, audit trails, reconciliation integrity, and documentation standards are non-negotiable. Yet in many small and mid-sized firms, the revenue cycle evolves without the same level of design.

Billing may live in one system while payments are processed in another. Fees are deducted per transaction, deposits arrive net of expense, and reconciliation requires manual adjustment. And when it comes time to report, firms often rely on supplementary spreadsheets to explain what the financial statements don't immediately show.

The books ultimately balance, but the process depends on interpretation and carries more friction and risk than most firms would accept in a client engagement.

For firms focused on margin preservation, scalability, succession planning, or long-term enterprise value, the revenue cycle is structural and it deserves intentional design.

Reconciliation is a control function

When payment data doesn't integrate cleanly into your accounting system, reconciliation becomes a workaround. Staff match invoices to deposits manually, account for net-of-fee discrepancies, and reconcile processor reports separately from bank activity. Exceptions require investigation, and each additional touchpoint increases the risk of error.

In smaller firms, those responsibilities often sit with senior personnel, and the real cost is opportunity. Time spent correcting preventable mismatches is time spent away from advising clients, developing staff, or strengthening service lines.

Accounting-specific payment platforms such as 8am™ CPACHarge are built to align payment reporting with accounting workflows. By integrating with systems like QuickBooks and consolidating reporting structures to reduce reconciliation ambiguity, CPA Charge strengthens integrity and control at the firm level.

Fee structure design and reporting clarity

Most firms negotiate processing fees the way they negotiate any vendor contract: They focus on the rate. But the more consequential decision isn't percentage-based.

When fees are deducted per transaction, deposits arrive net of expense, and revenue

no longer lands in its full form. Someone inside the firm has to mentally reconstruct what actually happened—separating gross revenue from processing costs, reconciling differences between invoice totals and bank activity, and explaining variances during partner review.

Firms regularly advise clients to report revenue and expenses separately so margins remain transparent. Yet when payment fees are deducted before funds hit the bank, many firms allow their own revenue to arrive net of expense and accept the additional interpretation that follows.

A consolidated monthly fee structure preserves the integrity of revenue reporting. Deposits reflect revenue earned, processing expense is recognized separately and predictably, and the financial statements tell a clearer story.

PCI compliance and risk alignment

Payment security is often treated as a technical requirement managed by IT or a vendor in the background. But in a profession built on control environments and documented safeguards, payment processing is part of the firm's risk profile.

CPA firms routinely advise clients on protecting financial data, documenting controls, and minimizing exposure. When cardholder information is stored or transmitted without appropriate safeguards, the firm assumes risk that may not become visible until it's tested.

Working with a PCI Level 1 compliant provider shifts much of the compliance burden away from the firm and reinforces a consistent control posture. Secure storage, tokenization, and encrypted processing are risk mitigation decisions that should be prioritized.

Internal infrastructure should reflect the same governance standards firms expect externally.

Scalability, transferability, and firm value

What feels manageable at one stage of growth often becomes fragile at the next. A payment process that works adequately at 400 invoices per month may falter at 1,200.

Firms that scale efficiently build systems that absorb growth without requiring proportional increases in oversight. In these firms, recurring billing runs automatically, payment data integrates directly into accounting systems, invoice-to-payment mapping is clear, and exceptions are rare

rather than expected.

That structural discipline becomes even more visible during succession planning or merger discussions.

Buyers and successors look beyond realization rates and client rosters to examine documentation quality, system integration, internal controls, and administrative design. They want evidence that the firm operates on defined processes, not accumulated workarounds.


Enterprise value is shaped not only by what the firm earns, but by how predictable and transferable its internal systems are. The revenue cycle is part of that transferability.

Designing the system intentionally

Payment infrastructure at many accounting firms evolved over time. A processor was selected years ago, a spreadsheet was added to solve a short-term gap, and a manual check was layered on for comfort. Over time, a process formed. The question is whether that process reflects the level of discipline the firm now expects of itself.


Leadership should be able to answer:

- Does our payment data integrate seamlessly into our accounting system?
- Are we preserving gross revenue visibility without manual reconstruction?
- Is reconciliation functioning as a control or as a workaround?
- Is PCI exposure minimized and documented?
- Can our current structure support growth without increasing administrative oversight?

Accounting-specific platforms like 8am™ CPACHarge are built around the operational realities of CPA firms. Built to integrate with accounting systems, CPA Charge supports recurring billing and next-day funding, operates at a PCI Level 1 compliance, and helps to structure fees in ways that reduces reconciliation friction. 



Emily DiLaura is director of content strategy at 8am, specializing in narrative strategy for accounting, legal, and professional service organizations.

 cpacharge.com/mocpa



TAX CREDITS

Tax Credits Supporting Local Food

Columbia Center for Urban Agriculture has 50 percent 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.

MERGER/ACQUISITION

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Let's Talk!

Sell with confidence. Exit with ease. With over 34 years of combined experience, we know how to assist you in selling your firm with confidence. Our processes are proven, personalized and confidential, helping you find the "win-win" deal you are seeking.

As Certified Business Intermediaries, we're dedicated to providing a seamless experience, combining professional wisdom with a personal touch. Our brokers are the only Certified Business Intermediaries (CBI) specializing in the sale of CPA firms in the country. When you are ready to sell, we have the buyers, financing contacts and the experience to assist you with the successful sale of your firm! Contact us TODAY to take the first step!

Current listings:

- Springfield Area Gross \$975k (NEW)
- SE MO Gross \$1.5M
- Overland Park, KS Gross \$172k
- Virtual EA Firm, Gross \$500k

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

Kathy Brents, CPA, CBI

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www.AccountingBizBrokers.com

Selling or Buying a Practice? Close This Year!

Accounting Practice Sales is the largest marketer of CPA firms in the United States with more than \$2 billion in practice sales. The reason? Proven success! Contact us to receive a FREE valuation of your practice or for a confidential, no obligation discussion of your situation at (888) 847-1040 x2 or Wade@APS.net. Featured listings for sale (gross revenues shown):

- South Kansas City (CPA) \$334k

Recent sales:

- SOLD—St. Charles County (Accounting) \$215k
- SOLD—Franklin County (CPA) \$1,000,000
- SOLD—West Wichita (EA) \$350k
- SOLD—Wichita Area (CPA) \$587k
- SOLD—St. Louis VIRTUAL (CPA) \$214k
- SOLD—Boone County (CPA) \$792k
- 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) \$1,700,000
- SOLD—Leawood KS (CPA) \$400k
- SOLD—Western St. Louis (CPA) \$320k
- SOLD—East Jackson County (CPA) \$330k

For more information on available listings or to be notified when we have new opportunities for sale, please email Holmes@APS.net or visit www.APS.net.




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WHERE CPAs FIND THEIR COMMUNITY

More ways to connect. More ways to grow. More ways to belong.

This year, MOCPA is bringing members together in new ways—through communities designed around your role, your challenges, and your future. Through roundtables, specialized programs, and leadership opportunities, you can build meaningful connections without a significant time commitment. You'll gain practical insights and relationships that support you at every stage of your career.

WHAT YOU'LL GAIN FROM YOUR COMMUNITY

- Peer-driven discussions and roundtables tailored to your role;
- Insights from professionals facing similar challenges;
- Expanded networking and career development; and
- Guidance from MOCPA relationship managers.

YOUR COMMUNITY IN ACTION

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Professionals connected through
CPE, roundtables, and events

280+

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impact the profession

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Awarded to aspiring CPAs through
MOCPA's Legacy Endowment
Scholarship Fund

Find your community at mocpa.org!