

July—August 2025

THE ASSET

Official Publication of the Missouri Society of Certified Public Accountants

A man with short brown hair, smiling, stands in the center of the frame. He is wearing a bright yellow short-sleeved polo shirt with a white Nike swoosh and a Missouri Tigers logo on the left chest, and white athletic pants. He is standing on a green grassy field. In the background, there is a black metal fence, and behind that, a large stadium with "MIZZOU" written in yellow on its facade. The sky is clear and blue.

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Your license renewal process is changing with the launch of the new MOPRO online system. CPAs and firms must first register in MOPRO to manage, renew, or apply for licenses through the streamlined platform.



PRESIDENT'S MESSAGE



Maximize Your Membership in MOCPA's New Year

By Jim O'Hallaron, CAE

Welcome to MOCPA's new year! I thoroughly enjoyed wrapping up 2024-2025 with

so many of you at our Open House and at our Annual Members Convention. You can catch a recap of the fun on pages 28-29.

The relationship building and camaraderie at these two events were a perfect reminder of what belonging to a professional organization is all about. I enjoyed reconnecting with long-time members and meeting first timers. I hope you'll take time this year to maximize your membership and engage in ways that are meaningful to you. For ideas on getting involved, check out page 20—and consider attending one of our Chapter Launch Parties. These gatherings provide a great way for you to connect with members in your area. (Visit mocpa.org/chapters for details.)

Thank you to everyone who voted on the bylaws amendment. Your voice matters, and your input on our governance structure is an important part of your membership. The proposed updates passed, and the current bylaws are posted at mocpa.org/bylaws.


At their June meeting, our Board of Directors approved the Blue Ribbon Committee's recommendation to draft legislation for an alternative CPA licensure pathway in Missouri, while preserving practice mobility. As we previously reported, this comes after gathering extensive stakeholder input and aligns with model language in the Uniform Accountancy Act from the AICPA and NASBA. We are assembling a working group to collaborate with the Missouri State Board of Accountancy, and we plan to pre-file a bill in December for the 2026 legislative session that includes:

- A third licensure path of earning a bachelor's degree, completing two years of professional experience, and passing the CPA exam; and
- An "individual-based" mobility model allowing CPAs to practice in other states with just one license.


We will keep you updated on the bill's progress and will be asking for members to contact their legislators to encourage their support of the bill. While we're focused on the upcoming session, 2025 was also a busy advocacy year—see pages 14 and 16 for recaps.


Please mark your calendar now for one of MOCPA's signature events—the annual

Awards Celebrations. These memorable festivities will take place on Nov. 6 in Kansas City and Nov. 13 in St. Louis, and they include the presentation of our MOCPA Impact Awards. Please consider nominating a deserving colleague (page 27). Also at these events, we pay tribute to new CPA exam passers, MOCPA scholarship winners, 100% Membership organizations, and special member milestones.

We begin this new membership year under the leadership of a dynamic and strategic board chaired by Brett Lewis (page 6). Brett brings global insight, a passion for mentoring future CPAs, and a deep commitment to advancing the profession—all of which will help guide our path forward. As always, we are grateful for your membership and look forward to another year of collaboration and advancement! 

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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2025-2026 OFFICERS

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Vice Chair	Jeff Ward, CPA
Treasurer	Jamie Jabouri, CPA
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Missouri Society of CPAs

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As Heard at MOCPA's Annual Members Convention

- *Remember: You can sell your services daily, but your reputation only once.*
- *Treating everyone equally is not the same as treating everyone equitably.*
- *Call to action: What are you going to do as a leader to find common ground and honor differences among your team members?*



Ways to Improve Your Focus at Work

At AICPA & CIMA ENGAGE 25, productivity expert Marcey Rader said every time you get a notification ping on a device, you get a dopamine response. People's brains like it and want more of it, but those rings and dings also short-circuit productivity at an alarming rate. Rader advises:

- **Nix notifications.** Think about what notifications you can turn off on your phone, watch or laptop. People ignore most of their notifications, but the act of doing so requires a micro-decision that adds up to brain drain.
- **Power up with scheduled texts.** Avoid mid-day distractions by writing personal texts when you think of them, then scheduling them to send later—like after work. This helps prevent back-and-forth exchanges during your focus time. You can also program your phone to only receive notifications from a select group of family members during the day.
- **Hang up a virtual “do not disturb” sign that really works.** Often, these notifications in Teams or Slack are ignored. Instead, send a status message like “concentrating until 2:30 p.m.” Just that alone can make people pause and say, “OK, I’ll contact her later.”
- **Work offline.** If you can’t seem to catch up on email, the “work offline” button allows you to read and respond to emails you’ve already received, but it prevents new emails from hitting your inbox until after you click off the feature.

—Journal of Accountancy

STATISTICALLY SPEAKING... Bold Demands of New Grads

College graduates about to enter the workforce may prioritize flexibility and new approaches to their workdays compared to those who graduated before them, but their most important job consideration is a familiar one: pay.

According to the 2025 *State of the Graduate Report* by career site *Monster.com*:

- **62%** of the Class of 2025 say the most important aspect of a job is a good salary.
- **37%** said they expect their starting salary at a new job to be higher as a result of the current economy, even as **80%** of them said they’re worried about job security in the current market.
- **64%** also say they are worried it will be more difficult to find a new job because of artificial-intelligence technology filling roles previously held by humans.
- **44%** said they would pull out of the interview process unless they were told salary expectations.
- **67%** think working 9 a.m. to 5 p.m. is a thing of the past—a big increase from the **55%** of 2024 graduates who felt the same way.
- **64%** think five-day workweeks are outdated, also a substantial bump from the **54%** of new grads who felt that way in 2024.
- **59%** said they think working full time in an office is outdated, compared to **54%** of 2024 graduates who thought the same.

—The Business Journal



Meet Your 2025-2026 MOCPA Board Chair: Brett Lewis, CPA

Family: Mary Ann and I have been married for 45 years! Our daughter Natalie Merrick, her husband, Ryan, and their children Lewis and Hawkins, live in Columbia. Our son, Andrew, his wife, Catherine, and their children Vivienne, Christian and Isaac live in Kansas City. Our daughter Hannah Chancey and her husband, Cam, live in Dallas. Mary Ann, Natalie and Hannah work in our family business, Fern Design Co LLC, an interior design and home staging company. I run the business side of things and the warehouse. Andrew advises us on business matters in his spare time. By day, he is a manager with RSM's Accounting Advisory Group. We have two dogs that rule the roost in our house—Benny, a goldendoodle, and Bobby, a 125-pound bernedoodle.

Education: University of Missouri-Columbia with a bachelor's degree in accounting.

Why did you become a CPA? I come from a family of healthcare professionals and I am too much of a germophobe, so I had to look for something else! My dad was a hospital administrator, and he was always talking up the accounting firm they used—Coopers & Lybrand. He introduced me to the audit and tax partners multiple times while I was in high school, and I got to meet the team. They were super sharp, and it seemed like there was a lot of camaraderie. I took the only accounting course Kirksville High School offered, and it clicked—I was going to become a CPA.

For fun: Our family is all about Mizzou—all Mizzou graduates. We have season tickets for football and really enjoy tailgating. My wife and I love to travel to beach destinations, spending time at our place at the Lake of the Ozarks, and most of all getting together with our children and grandchildren every chance we get!

Favorite travel spot: Watercolor along the Emerald Coast of the Florida Panhandle.

First job ever: Other than some random lawn mowing, I was a stocker and sacker at one of the local grocery stores. That's when I learned that I didn't like working the 12 a.m. to 8 a.m. shift!

First job as a CPA: I started in the summer of 1984 as a staff auditor at Coopers & Lybrand in St. Louis.

Describe your career path. After the first part of my career with Coopers & Lybrand, I transitioned to Grant Thornton in Colorado Springs. All the time working in the audit group, I then worked my way up the ranks in the firm in various locations from Kansas City, Dallas, Denver and back to Kansas City. Each move added to my skill set whether it be industry credentials, technical matters, or other management skills. I was the professional standards partner in Colorado for five years before becoming the managing partner of the Denver office, and then the managing partner of the Kansas City office for the last 17 years of my 40-year public accounting career. During my tenure as managing partner of the Kansas City office, I was also responsible for managing the Great Plains market territory, which consisted of all firm services provided in Missouri, Kansas, Nebraska, Iowa, Minnesota and the Dakotas.

Additionally, I was a member and eventually chair of Grant Thornton's inaugural Professional Excellence Committee, a group tasked with overseeing the resolution of all serious matters of potential partner misconduct relating to personnel, professional standards, and firm policy matters, among other things.

I always maintained my role as audit partner as well, serving public and large

private client companies in a wide variety of industries including construction, distribution, manufacturing, restaurants, retail, software, and transportation/rail.

Finally, I'd be remiss not to mention that in between a couple of Grant Thornton stops, I spent three great years in St. Louis with what is now the Anders firm.

If you weren't a CPA, what would you be?

Probably an architect. I have built a couple of elaborate playhouses for the kids over the years!

Best advice you've ever received?

Communicate early and often with clients (and all relationships for that matter). When someone contacts you, get back with them the first chance you have. Using a default 24-hour time-period to get back to someone is not good enough in today's environment.

What do you read regularly? Given the nature of my career, reading countless pronouncements, filings, contracts, and so forth, I am lucky to read a few business and world news headlines. I prefer to watch my favorite news shows an hour or two a day.

What would people be surprised to know about you? I have an artistic side. I spent three summers during college painting signs with my high school art teacher and great friend, the late Jack Wellman. We even painted a large tiger head on the wall of the Kirksville High School gym.

Who is the one person, dead or alive, you'd most like to have dinner with? Of course, Jesus of Nazareth. And yes, He is alive.

When you approach the podium this year, what should your "walk-up" song be?

"Pressure" by Billy Joel. For starters, he has always been one of my favorite artists. In life in general, particularly in the deadline-driven world of business, your success depends a large part on how you operate



under pressure. Not sure who came up with this concept, but it is the success formula “Event + Response = Outcome,” or “E + R = O.” Things happen many times that you have no control over (an event), and you control your response, which gives rise to the outcome. So, how you operate under pressure can really impact the only thing that you can control, your response.

Describe your leadership style. Supportive and promoting—key attributes to servant leadership. Surround yourself with great people, show them what “right” looks like, give them the resources they need to execute, and empower them to make decisions in the best interests of the organization.

What has been your most rewarding experience as a CPA? Assisting in the development of many professionals who have gone on to become partners within Grant Thornton or leaders within many companies throughout our great country.

What are the biggest challenges facing the CPA profession? We have opportunities, not challenges. We are in a period of great transformation—AI will continue to disrupt our profession (public accounting and corporate) at a time when traditional ownership structures are changing (e.g., PE backing, ESOPs), mergers are ramping up, with all of this intersecting an increasingly competitive landscape for talent. If we play it right, efficiencies from AI will help solve our human capital issues and create opportunities for the CPA to add

more value through analysis and operational insights to the underlying businesses—we can become even more important!

With recent alternative pathways to CPA licensure being created to address the competitive talent landscape, we must ensure that mobility (that was years in the making!) is preserved. Given the many jurisdictions at play, it will be interesting to see this play out, to say the least. Conformity amongst the states will be of paramount importance to minimize the disruption.


Additionally, there will be an increasing challenge in getting CPA applicants prepared to take the exam, which is not getting any easier, given that a lot of key exam content has traditionally been covered in graduate-level courses.

Finally, given the role of AI, all of the merger activity, forms of business, and advisory services performed, it is starting to get blurry as to what an accounting firm is, causing further confusion in the marketplace including what is the role of a CPA.

What are your goals for MOCPA? As chair, I endeavor to work with the board to provide oversight of management’s strategic initiatives and related execution, with an emphasis on enhancing our image to the public, creating greater awareness of the CPA credential and the STEM designation, in high schools throughout Missouri, and collaborating with higher education on ways to bridge the gap on CPA candidate preparedness given recent movements with alternative licensure pathways, among

other things. Finally, I plan to explore ways to further develop tomorrow’s leaders within the MOCPA membership and staff.

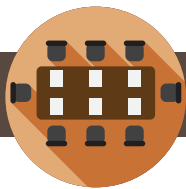
How has belonging to MOCPA helped in your career? My involvement with MOCPA has helped me in numerous ways. It has enhanced my awareness of key issues potentially impacting our profession that require advocacy individually and collectively. We are clearly stronger as a society of CPAs if we use our collective voice in matters that impact our profession and/or the businesses in which we operate or serve. It has also created numerous opportunities to expand my network of relationships across the state and glean best practices from other professionals.

What advice do you have for young professionals just starting in the profession? Observe those professionals in management roles that are thriving and seek them as mentors. Emulate those qualities that make them thrive. Then get off the sidelines and dare to lead. Finally, be a person of action and always be accountable in everything you do. 

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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2025-2026 MOCPA Board Members Take Office

At its meeting in June, MOCPA's Board welcomed new directors. Holly Breuer, Stacey Kaden and Gary Wood will serve three-year terms, starting July 1 and concluding June 30, 2028. Jeff Ward was elected to a one-year term as vice chair, starting July 1. Erika Farris, who served a one-year term this past year, was elected to a three-year term starting July 1 and concluding June 30, 2028.

For a full list of MOCPA Board members, please visit mocpa.org/board.



Holly Breuer, CPA, ABV

Prosper CPAs
President

What is the best career advice you've received?

To pick up the phone. Originally, that advice meant to answer the client call or call back right away (and I still believe in that). But it has also become a mantra to me that means "handle things now," especially the difficult things. When you really don't want to "pick up the phone," it usually means that's exactly what you need to do. Take care of your business.

What initiatives or goals do you hope to work toward—personally or professionally?

At Prosper, this year's focus is really on our younger staff: assisting them as they study for their CPA exams, gearing our summer Lunch 'n Learns around information they need, and offering training in reviewing their own and others' work in preparation of promotions in their near future. I'm excited to see them grow!

How do you unwind in your free time?

My husband and I have been working on our backyard garden for years, and it's become a real oasis for us to spend our time. And if the TV is on, it's playing a British show—murder mystery, cooking, period drama. I'm definitely an Anglophile!



Stacey Kaden, CPA, Ph.D.

Truman State University
Business and Economics
Department Chair

What is the best career advice you've received?

"If you want to be a good leader, you have to grow an alligator skin, while still keeping a Pollyanna core." I'm still working on both sides of that.

What initiatives or goals do you hope to work toward—personally or professionally?

My overriding goal is to help everything I'm involved in be better. I want my classes to be better, our students to have more and better opportunities, and the organizations I'm involved in to do awesome things.

How do you unwind in your free time?

With three kids, there isn't much free time, but I love to declutter, walk, go on adventurous road trips, and spend time outside.



Jeff Ward, CPA, CISA, CISSP

Aprio
Partner, Information Assurance
Services

What is the best career advice you've received?

Early in my career in 1991, the office managing partner emphasized that everyone the firm hired is assumed to have the technical abilities for public accounting, but not all have the skills to serve clients with excellence and drive new and expanded services through strong business relationships. He told me to never forget my skills were strong both behind the desk doing technical work and even more importantly, the other side of the desk serving clients and developing new business. I enjoy the relationship-building part of our industry and am grateful for all of the deep and meaningful relationships I have been able to foster throughout my career.

What initiatives or goals do you hope to work toward—personally or professionally?

I have enjoyed mentoring many professionals throughout my career and will continue to share my experiences to help people understand what's next for their journey. I am also spending more time lately with both college and high school students clarifying what the accounting profession is, and what it isn't. There is a general misunderstanding of what an accounting degree will lead to professionally. I enjoy sharing

my story to demonstrate the importance of an accounting foundation in all aspects of business and all of the opportunities I've gotten to leverage these skills in a variety of ways they likely never knew.

How do you unwind in your free time?

I love spending time with my family every chance I get. My wife and I are blessed to have three wonderful adult children who all live in St. Louis, and we currently have three grandsons. Whether we are traveling, attending an event, or just hanging out together, the time spent together means more to me than anything. Life moves quickly, so I've found this is a great way to cherish each moment, disconnect, and enjoy being together.



Gary Wood, CPA
CRC
Shareholder

What is the best career advice you've received?


The most inspiring career advice I've received came from Rich Caturano, a former AICPA chair. He distilled his wisdom into a video produced by AICPA titled "Living Every Moment." In that video, he shares a phrase that deeply resonates

with me: *"Focus on the journey, not the destination."* This isn't just about reaching a goal, but about fully immersing yourself in the process—experiencing it, dedicating time to it, and truly engaging with the people you encounter along the way. It's about learning, listening, and finding enjoyment in every step of that journey.
(Link to video: https://youtu.be/Mf_OCV7QPXE)

What initiatives or goals do you hope to work toward—personally or professionally?

Parenting is a team sport. My current goals, both personally and professionally, all center around being the best possible teammate to my wife, Jessica, as we raise our four kids (all ages 5 and under). Once again—focusing on the journey, not the destination.

How do you unwind in your free time?

"Unwinding" in my world currently translates to wild adventures with our kids! Our latest obsession is finding broken-down Power Wheels and modifying them to run from cordless drill batteries. This assures we never have dead batteries! So, most evenings, our backyard transforms into surprisingly competitive circle-track racing. It's chaotic and hilarious! 



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MEET THE MOCPA EXECUTIVE COMMITTEE

These members serve one-year terms as officers on the MOCPA Board of Directors.

- 1. **Chair:** Brett Lewis, CPA, Grant Thornton LLP, Retired Managing Partner
- 2. **Chair-Elect:** Jen Vacha, CPA, CGMA, Armanino, Partner
- 3. **Vice Chair:** Jeff Ward, CPA, CISA, CISSP, Aprio, Partner, Information Assurance Services
- 4. **Treasurer:** Jamie Jabouri, CPA, CITP, CISA, Schowalter & Jabouri, Retired Owner
- 5. **Secretary:** Adam Ward, CPA, KPMG LLP, Senior Director



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NEW CHAPTER CHAIRS TAKE OFFICE

Effective July 1, the following chapter chairs will serve one-year terms:

- 1. Kansas City Chapter:** Ashley Peavler, CPA
Cummins, Coffman & Schmidtlein CPAs, P.A., Tax Manager
- 2. Southwest Chapter:** Abigail West, CPA, Elliott, Robinson & Company, LLP, Senior Accountant
- 3. St. Louis Chapter:** Natalie Stevenson, CPA, Prosper CPAs, Director of Outsourced Accounting

If you are interested in a chapter leadership role, or if you would like to help plan events in the Central, Northwest or Southeast chapter areas, please contact Dana Seipp at dseipp@mocpa.org.



1.



2.

MOCPA Members Elected to AICPA Leadership

At the AICPA Spring Meeting of Council in May, two MOCPA members were elected to serve the profession globally. Congratulations to:

- 1. AICPA Board of Directors:** Audrey Katcher, CPA, CISA, CITP, CGMA, RubinBrown, Partner
- 2. At-Large AICPA Council:** Jeffrey Parkison, CPA, CGMA, City Utilities of Springfield, Director of Treasury and Financial Planning & Analysis



NEW MEMBERS

Welcome!

The MOCPA network continues to grow!

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

Lynn Boster, CPA
Lynn D. Boster, CPA, APC

Abigail Braun, CPA
Abacus CPAs LLC

Caroline Bueler, CPA
Gerding, Korte &
Chitwood, CPAs

Kirk Duncan, CPA
Farmer Holding Co.

Genevieve Finn, CPA
Forvis Mazars, LLP

David Johns, CPA
Greub, Hulet &
Schwichtenbeg, PC

Sarah Knox-Hansen, CPA
Anders CPAs + Advisors

Andrew Lawrence, CPA
Forvis Mazars, LLP

Emily Moore, CPA
Forvis Mazars, LLP

Justin Schlueter, CPA
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Osmund Sindland, CPA
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Alexandre Walsh, CPA
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Considering Tariffs in Financial Reporting

By Mark Winiarski, CPA, CGMA

Over the past six months, tariffs have become a focal point of economic policy. The imposition of new or additional tariffs, or the uncertainty about what will be imposed, can have a significant effect on the operation and financial performance of a business requiring the focus of those responsible for financial and operational decision making. Another consideration that may not be a focus area of those running a business is the impact on financial reporting, providing an opportunity for a CPA who is a trusted adviser to connect the dots between the operational and financial decisions businesses need to make and the implications of financial reporting. The CPA may also need to consider the impacts of tariffs on the business in planning, risk assessment, and execution of audit procedures. This article discusses some of the potential considerations for CPAs as trusted adviser and those responsible for performing assurance services.

Impacts on Estimates

Tariffs can have a significant impact on estimates used throughout the financial statements. Starting with one of the more direct impacts management may need to consider in their financial reporting process, entities that import products will have increases in the costs of inventory and the price that the inventory will be sold, causing a direct impact on the estimates when assessing if inventory is correctly measured at lower of cost or net realizable value. For those entities that use the LIFO method of accounting for inventory, the additional cost increases from tariffs also need to be considered in measuring the LIFO adjustment. Consideration may include whether the method used continues to be representative of the change in prices or if indexes, LIFO pools, or other inputs into the computation need to be revised for the effect of the tariffs.

Revenue contracts, particularly in the construction and transportation

industries, may include clauses that allow for adjustments for certain types of price increases. The effect of tariffs can cause changes in the estimates of variable consideration related to those contracts. Management of businesses with revenue contracts that are recognized over time using a cost-to-cost method may be particularly interested in understanding the potential impact of changes in estimate of total costs that are incorporated into the measure of progress. When the tariffs are to be imposed on a future period increasing the total costs partway through a contract, the increase in future costs can cause a cumulative catch-up that reduces revenue recognized to date.

Management may also have various projections that need to factor in the effect of tariffs, or the uncertainty regarding when tariffs may be imposed and to what extent. These estimates include cash flows used in assessing impairment of long-lived assets and determining fair value, the value of contingent consideration in a business combination, the likelihood of performance conditions being met for share-based compensation, and projections used for deferred tax valuation allowances and going concern assessments.

Disclosures

Another financial reporting impact that will be relevant for management to understand is related to disclosure. ASC 275, *Risks and Uncertainties*, mandates disclosure of significant estimates affecting the carrying amounts of assets and liabilities. If a company's exposure to tariffs gives rise to a material estimate or creates the potential for loss contingencies under ASC 450, *Contingencies*, management must disclose an estimate of the possible loss or range of loss—or indicate if such an estimate cannot be made. These disclosures should be robust and transparent, enabling users of the financial statements to understand the nature,

magnitude, and potential variability of the risks involved.

Tariffs and related policy changes may occur after the balance sheet date, but before financial statements are issued. ASC 855, *Subsequent Events*, requires companies to consider all information available before issuance for potential disclosure. For instance, a new executive order imposing tariffs could significantly affect projections and estimates used in the going concern analysis under ASC 205-40. Companies must consider whether such events raise substantial doubt about their ability to continue as a going concern for the next 12 months and disclose relevant information as required.

Many situations involving new or adjusted tariffs will trigger additional disclosure under ASC 275, particularly if the impact is material or introduces significant uncertainty. Companies should ensure that disclosures remain current and reflect all pertinent facts known up to the issuance date of the financial statements.


Audit Considerations for 2025

When planning and performing an audit engagement, an important consideration in assessing risk of the engagement may be understanding whether management's risk assessment processes and financial reporting process have appropriately addressed the implications of tariffs. This includes exercising heightened professional skepticism around management's estimates, especially where there is increased volatility or uncertainty. Auditors also consider direct impacts on the performance of audit procedures such as whether the effect of tariffs represent a triggering event for asset impairment, or necessitate changes to revenue recognition, information needed for price testing inventory, or any other number of audit procedures or accounting decisions management has made.

Considerations may include:

- Has management identified all material contracts potentially impacted by tariffs?
- Is there evidence that the company can absorb additional costs or pass them on to customers?
- Are estimates of inventory, credit losses, and asset impairments reasonable and supported by updated information?
- Do materiality thresholds reflect what a reasonable person relying on the report would associate with the impact of tariffs on the business?
- Have all significant estimates, uncertainties, and subsequent events been identified and appropriately disclosed?

Conclusion

The evolving landscape of tariffs will continue to challenge, necessitating careful risk assessment, robust estimations, and transparent disclosures. By discussing the effects of tariffs on a client's business, the CPA as trusted adviser can provide valuable insights to the impacts on financial reporting and can also plan and execute effective audit engagements. 



Mark Winiarski is a Regional Risk and Attest Quality Leader for CBIZ CPAs P.C. He serves on MOCPA's Board of Directors.

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Emergency Relief and Economic Incentives Enacted in Special Session

By Chuck Pierce, CPA, CGMA

Shortly after the end of Missouri's regular legislative session, Governor Kehoe asked legislators to return to Jefferson City for a special session covering some of his priority initiatives. The General Assembly convened for the First Extraordinary Session of the First Regular Session on Monday, June 2.

The special session included legislation to assist Missouri families impacted by recent severe storm systems in areas included in a request for presidential disaster declaration filed by the governor.

To help retain major sports teams in Missouri, Governor Kehoe called on the General Assembly to enact legislation establishing economic development tools for athletic and entertainment facility projects of professional sports franchises through the Show-Me Sports Investment Act.

Governor Kehoe's original call also included:

- Enacting legislation to extend the sunset date on tax credits for amateur sporting events;
- Appropriating \$50 million for the University of Missouri for the planning, design, and construction of the Radioisotope Science Center at the University of Missouri Research Reactor; and
- Appropriating money from sources other than the General Revenue Fund for purposes provided for in the Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill 19 in the 2025 regular legislative session.

The governor subsequently amended his call to include certain types of property tax relief.

During the two-week session, the Legislature passed SB1, SB3, and SB4.

SB 1 appropriates \$25 million in extraordinary support to the Missouri Housing Development Commission to

provide additional emergency aid to low-income households impacted by severe weather. It also allocates \$100 million to the Department of Public Safety (DPS) for disaster relief and \$50 million to the Department of Higher Education and Workforce Development for the University of Missouri for the planning, design, and construction of the Radioisotope Science Center at the University of Missouri Research Reactor. This legislation also provides non-general revenue funding for a number of critical projects across the state, including:

- \$55 million to the Missouri Department of Agriculture (MDA) for new stalling barns at the Missouri State Fair;
- \$13.25 million to the Department of Natural Resources for state parks capital improvements;
- \$20.6 million to the Department of Conservation for conservation projects across the state;
- \$800,000 to DPS for Missouri State Highway Patrol Troop A headquarters improvements;
- \$12.7 million to the Office of Administration (OA) for a new Troop E crime lab;
- \$35 million to OA for National Guard facilities;
- \$48.1 million to the Department of Mental Health for the new Kansas City region 200-bed mental health hospital; and
- \$2.1 million to OA for Supreme Court building improvements.


SB 3 ensures Missouri remains competitive in retaining major sports teams, while also delivering targeted tax relief for storm-impacted Missourians and supporting long-term economic growth. The legislation includes the following provisions:

- Show-Me Sports Investment Act: Authorizes the state to partner with professional sports teams to help finance stadium construction through

bond payments and one-time tax credits with built-in protections for taxpayers.


- Tax credits for homestead damage: Creates a tax credit of up to \$5,000 for home or renter insurance deductibles incurred due to severe weather damage in a declared disaster area in 2025, with flexible carry-forward and transfer options.
- Tax credits for certain sporting events: Updates two different tax credit programs related to amateur sporting events in Missouri, aimed at making them easier to use and more effective at attracting and supporting sports events while making a positive impact on the state's economy.
- Property tax credit: Requires certain counties to ask voters whether to freeze or modestly cap real property tax increases for eligible homeowners.

SB 4 streamlines the delivery of disaster housing relief by allowing the immediate transfer of emergency aid to the Missouri Housing Development Commission when the governor requests a presidential disaster declaration. The legislation also expands existing program eligibility from 50 percent to 75 percent of median household income and removes administrative burdens and costs to expedite aid for Missouri families.

The governor signed all this legislation on June 14. The effective dates of the bills vary. Details are contained in the legislation. 



Chuck Pierce recently retired as the president of Pierce Company, LLC in Jefferson City and as the government relations consultant for the Missouri Society of CPAs. He served as the 2006-2007 MOCPA Board Chair.

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MOCPA Advocates for the Profession on Capitol Hill

In conjunction with the spring meeting of AICPA Council, MOCPA members visited Missouri's congressional delegation to discuss pressing profession issues and seek lawmaker support. The visits mainly focused on disaster relief, expanding 529 plan usage, recognizing accounting as a STEM profession, and the pass-through entity tax.

Disaster Relief

Currently, the IRS' authority to grant deadline extensions is limited to taxpayers affected by *federally-declared* disasters. State governors will issue official disaster declarations promptly. But often, presidential disaster declarations (by FEMA) in those same regions are not declared for days, or sometimes weeks after the state declaration. This process delays the IRS' ability to provide federal tax relief to impacted businesses and disaster victims.

MOCPA members asked lawmakers to support H.R. 517, the *Filing Relief for Natural Disasters Act*, that allows the IRS to postpone deadlines following a state governor's disaster declaration, which could provide certainty and reduce unnecessary stress while waiting for the issuance of federal tax relief.

Expanding 529 Plan Usage

Reversing a growing talent shortage in the accounting profession will require a multi-pronged effort that leverages both short- and long-term strategies. The expense of CPA exam preparation, application, and registration can easily exceed \$3,000, and is often cited by would-be CPAs as a deterrent. Expanding the allowable use of 529 education savings plans would give CPA candidates more flexibility as they decide how best to pay for the requirements associated with obtaining a license.

MOCPA members asked lawmakers to support the *Freedom to Invest in Tomorrow's Workforce Act* (H.R. 1151/S. 756), which would amend the Internal Revenue Code to broaden the allowable use of 529 savings plans to cover the cost of certain workforce training, credentialing programs, certification exams, and maintenance of certification credentials. The legislation specifically allows funds to be used for expenses "associated with obtaining or maintaining recognized postsecondary credentials." The AICPA included this bill at the top of its list of priorities for inclusion in tax reform legislation.

Recognizing Accounting as a STEM Profession

To ensure the profession meets the needs of the public, clients, and employers in a technology-driven marketplace, accountants learn and leverage cutting-edge technology skills. Officially recognizing accounting as a STEM subject at all levels of education will signal to the public markets that the accounting profession is ready and qualified to assess the technological world businesses are in today. This could also increase student engagement with the accounting profession, which will help to build the CPA pipeline. History shows that early exposure to the accounting profession in high school will increase opportunities for students to understand the limitless possibilities of an accounting career and therefore increase their pursuit of such careers.

MOCPA members asked lawmakers to support the *Accounting STEM Pursuit Act* (H.R. 2911), which would help bolster the argument that accounting is a STEM field by allowing STEM K-12 grant funding to be used for accounting awareness and education. The bill adds "activities to promote the development, implementation, and strengthening of programs to teach accounting" to the list of allowable uses of grant funding under the Student Support and Academic Enrichment Grant program (Title IV, Part A of the *Elementary and Secondary Education Act*). The bill includes a focus on increasing access to high-quality accounting courses for students through grade 12 who are members of groups underrepresented in accounting careers.

Pass-Through Entity Tax (PTET)

Proposed tax legislation from the House Ways and Means Committee takes away the ability for all accounting firms to use the pass-through entity tax (PTET) deduction. By eliminating PTET, the proposed legislation indirectly raises taxes




Top Photo: Andrew Grow, MOCPA staff, and past MOCPA Board chair Nick Myers, meet with Senator Eric Schmitt.

Bottom Photo: Past MOCPA Board chairs Jeff Parkison and Jennifer Reynolds-Moehrle visit lawmakers in Washington D.C.

on millions of businesses to pay for tax cuts for corporations.

Currently, the federal deduction for state and local income taxes for individuals is capped at \$10,000. This has a disproportionate impact on business owners who are operating as sole proprietorships, disregarded entities, or pass-through entities.

The committee's proposed tax legislation makes the situation worse for pass-through entities, while leaving their competitor corporations' ability to deduct state and local taxes untouched. Under the proposed legislation, specified service trades or businesses (e.g., accountants, veterinarians, dentists, doctors, lawyers, nurses) are subject to the individual state and local tax deduction limits regardless of partners'/owners' income level or the state in which they live.

MOCPA asked lawmakers to retain the ability for all pass-throughs, which make up the vast majority of businesses, to deduct entity-level state and local taxes at the federal level. 

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How Myers-Briggs Testing Helped One CPA Find the Right Job

By Hannah Pitstick

Sarah Flischel, CPA, worked as an auditor for 13½ years and consistently battled burnout. Her job required her to be immersed in the details, and she would often clench her muscles and feel her energy draining throughout the day. So, she decided to find a new job.

When she began her position as director of audit transformation and training for a New England-based CPA and consulting firm, she learned that the firm requires all employees to take a personality test based on the Myers-Briggs Type Indicator (MBTI).

Flischel's results suggested she fits an ENTJ profile—extroverted, intuition, thinking, judging—on the MBTI scale.

When Flischel read about her personality type, she learned that intuitive people tend to be big-picture thinkers, in contrast with detail-oriented sensing individuals. Light bulbs went off. No wonder she felt overwhelmed by all the details involved in her former role.

Discovering your personality type can reveal circumstances that motivate you, identify your strengths and challenges, clarify how you perceive the world around you, and determine environments that fill rather than drain your energy.

Taking a personality test alone is not enough to transform your career—it's what you do with the information that matters. Here are three of Flischel's tips for leveraging your personality type.

Choose a role that suits your personality.

There are online tests that purport to tell you where you fall on the MBTI, but you might be able to determine your personality type by asking yourself these questions:

- **Extroversion vs. introversion.** Do you gain energy and focus your attention on the external world (extroverted) or your internal world (introverted)?
- **Sensing vs. intuition.** Do you perceive and take in information through details (sensing) or possibilities (intuition)?
- **Thinking vs. feeling.** Do you make decisions based on logic and objectivity (thinking) or personal values and emotions (feeling)? Another way to determine this one is to consider whether you tend to say, "I think" or "I feel."
- **Judging vs. perceiving.** Do you prefer to live your life with structure and planning (judging) or with flexibility and spontaneity (perceiving)?

Flischel's result—intuitive thinker (NT) or conceptualizer—indicates that she is likely more suited to a leadership role that allows her to consider the bigger picture without being bogged down by the details.

People with the sensing judgers (SJ) personality type, known as traditionalists, will likely thrive in roles such as auditor or controller that require a person to be detail-oriented, responsible, and efficient. While an estimated 40 percent of the general population land in this category, more than 60 percent of people in the accounting profession are SJs, according to TypeCoach, a company that provides personality type training and tools.

"You need [traditionalists] to drive progress forward and get the job done," Flischel said.

Idealists or intuitive feelers (NFs), whose core driver is helping others reach their potential, might make great personal financial planners, managers, or career coaches.

As for the experiencers or sensing perceivers (SPs), Flischel says she would be surprised if there were many in the accounting profession. Experiencers often do things at the last minute and tend to wing it, which she says doesn't work well with accounting deadlines.

Address the challenges of your personality type.

Every personality type has its strengths and challenges. For example, extroverts are great at building a wide network but tend to have trouble listening without interrupting.

People who judge rather than perceive are highly organized but find it difficult to remain calm during urgent situations and manage stress when the work mounts.

As both a judging and an intuitive person who can get overwhelmed by details, Flischel has discovered strategies for dealing with stress.

"If you are a big-picture thinker feeling that stress, mental block, or energy drain, get out from behind your computer screen and look out the window or walk outside," she said. "This allows you to give your vision more room."


If you are a sensing person, you might have difficulty participating in long brainstorming sessions, prioritizing important but not urgent tasks, having vague assignments or projects, and changing processes that have been successful in the past. Strategies for dealing with these challenges could include requesting meeting agendas in advance and blocking out time for important, non-urgent tasks.

Learn how to work with the personalities around you.

Flischel emphasized that you shouldn't be critical of another's personality type. And you should allow people to identify their personality type, rather than trying to guess or deduce their type.


A colleague or manager's personality type can shed light on how to work well with them, so feel free to ask the person. When you know their motivations and how they prefer to communicate, you're more likely to avoid miscommunications or workplace gaffes.

"There have been times when I have said something to someone and it had the opposite of my intended effect," she said. "Considering someone's personality type can help avoid those foot-in-mouth situations."

Flischel speculates that many accountants are introverts. While introverts prefer to digest information in solitude, extroverts need conversation to stimulate their ideas. If you know there is going to be a mix of introverts and extroverts in a meeting, you can cater to both by sending out an agenda ahead of time, allowing the extroverts time to freely brainstorm, and concluding the meeting with a summary and action items to provide clarity for everyone. 



Hannah Pitstick is a content writer for AICPA and CIMA.

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Sarah Flischel will offer more insights at MOCPA Mosaic—a new kind of professional development experience.

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› **Go informed.**

The Pulse newscast has quickly become a go-to source for MOCPA members seeking timely, relevant updates on the profession. Coming to you live, moderator Andrew Grow hosts thought leaders from across the state to break down emerging trends,

innovations, and what's next for the accounting world. Tune in July 10 and catch previous episodes at mocpa.org/pulse.

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No matter your specialty—public accounting, corporate accounting and finance (CAF), education, or government and not-for-profit (GNP)—you're backed by a dedicated advisory council of peers and a MOCPA staff liaison who understands your path. If you're in CAF or GNP, connect with Patti Woods (pwoods@mocpa.org). Focused on public accounting or education? Reach out to Liz Schaetzel (lschaetzel@mocpa.org). Explore your member



community at mocpa.org and discover the tools, connections, and support tailored to where you are—and where you're going.

➤ **Go with confidence.**

Advocacy means standing up for the profession—and MOCPA is doing just that at both the state and federal levels. Recently, members met with Missouri's Congressional delegation on Capitol Hill to discuss key issues, including disaster relief, the pass-through entity tax deduction, expansion of 529 plans, and the recognition of accounting as

a STEM profession. We tracked more than 250 bills in Missouri's legislative session, meeting weekly with task force volunteers to assess and act. Your voice matters. Stay engaged through our legislative newsletter and webinars.

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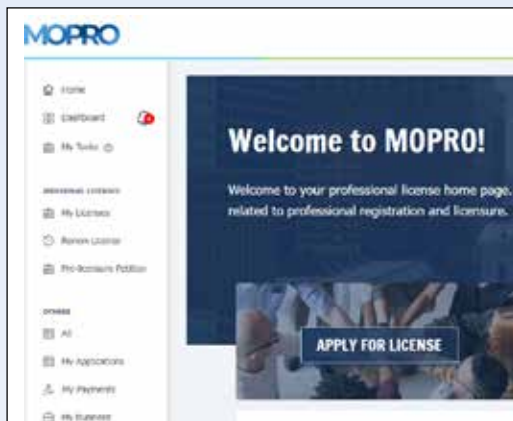
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New Online Licensing System for Missouri CPAs

Renewal season for many CPAs in Missouri begins soon, and the process is a bit different this year. Effective January 2025, the Missouri Professional Registration Online licensing system (MOPRO) went live.

Missouri CPAs and CPA firms must first register in MOPRO to begin using the online licensing system. The system allows users to apply for new licenses and manage existing licenses.

To register, please go to <https://mopro.mo.gov>. From there, click "Register" (top right corner) and follow the prompts. Once you have registered, you will be able to claim your existing license(s).

MOPRO makes license management quick and easy. Licensees can update contact information anytime, print their license, request licensure verifications, renew their license and more.

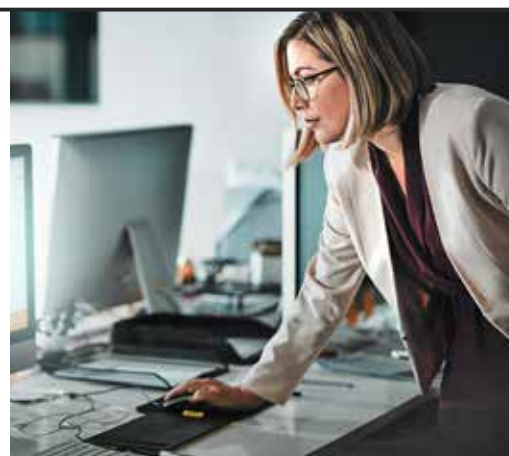
If assistance is needed when registering, please reach out to the Missouri State Board of Accountancy at (573) 751-0012 or you can find helpful information on the state board's website at pr.mo.gov/accountancy. The website provides links to MOPRO and help desk information.



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In Remembrance...

Each year, during the Annual Members Convention, attendees pay tribute to the MOCPA members who recently passed away. A moment of silence is observed in their honor to reflect on their lives, legacies and contributions to the CPA profession. This year, we pay tribute to the following MOCPA members:

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Visit mocpa.org/cpe for a list of course offerings. If you would like assistance finding courses relevant to you, please contact MOCPA's professional development team at (800) 264-7966.



Professional Development for Busy Women: *The CliffsNotes 15.0*

There is a plethora of literature on leadership, communication, innovation, time management, productivity, and mindset, but who has time to read it all? At this session, speakers will each deliver a high-level summary of the key points from a professional development book that they personally found to be helpful, inspiring and educational.

Sept. 26 | 9-11 a.m.

MOCPA St. Louis Learning Center (virtual option available)

2 hours of CPE

\$40 for members | \$60 for non-members

Visit mocpa.org/chapters to register!



Kick Off the MOCPA New Year—Chapter Style!

You're invited to mix, mingle, and make connections at our Chapter Launch Parties!

Whether you're looking to grow your network, get involved, or just have a good time with fellow CPAs, this is your chance to help shape the year ahead—and have some fun while you're at it!

St. Louis Chapter: July 10 | 5-7 p.m. | MOCPA Office

Kansas City Chapter: July 17 | 5-7 p.m. | Char Bar

Southwest Chapter: July 31 | 7 p.m. | Hammons Field—includes picnic buffet and Springfield Cardinals game.

REGISTER TODAY at mocpa.org/chapters!



Dropping July 10—It's Episode 6 of MOCPA's Pulse!

Over 300 Members are already in—are YOU?

Missouri's hottest CPA newscast is back with fresh insights, local thought leaders, and stories that hit home! Whether you're in public practice, corporate, or somewhere in between—you'll walk away more informed, entertained, and feeling connected to your profession.

What's in The Pulse?

- Big issues facing CPAs today
- Success stories from Missouri businesses
- Real talk from local thought leaders
- Community vibes you won't find anywhere else

MOCPA Pulse – Episode 6

July 10 | 9–10 a.m.

CPE: 1 hour

Cost: FREE for MOCPA members

Register today at mocpa.org/pulse and check out all upcoming episodes and watch those you might have missed! Psst: Episode 2 was filmed live at Arrowhead Stadium with Chiefs CFO Dan Crumb, CPA!

Don't miss your chance to be part of the conversation. Get in the know. Feel the pulse. See you July 10!



Nominate a Colleague for a 2025 MOCPA Impact Award

Armed with a powerful designation rooted in experience and dedication, CPAs are constantly making an impact on the profession, the community, and the people with whom they connect.

MOCPA's Impact Awards honor the efforts of CPAs who go above and beyond the call of duty to make a difference in the profession and the community.

Nominate a deserving colleague today!

The 2025 Impact Awards recognize deserving CPAs in the following categories:

- Outstanding Visionary
- Outstanding Educator
- Outstanding Public Service
- Outstanding Young Professional
- Women to Watch

Nomination deadline: September 5

Impact Award winners will be recognized at the MOCPA Awards Celebrations on Nov. 6 in Kansas City and Nov. 13 in St. Louis. Women to Watch winners will be recognized at MOCPA's Women's Conference on October 23. Winners are also highlighted in *The ASSET* magazine. All nominees must be MOCPA members to be considered for these awards.

For more information about the awards program, please contact Dena Hull at (800) 264-7966 or dhull@mocpa.org.



2025 Annual Members Convention

June 5-6 | Lake of the Ozarks

Members enthusiastically kicked off their summer at Camden on the Lake with casual networking and interactive educational sessions. Learning topics included a live newscast of The Pulse; embracing equity; risk management tips; real-life applications of transformational technology; and more! Crowd favorite Chris Kuehl provided an economic update, newly installed AICPA Chair Lexy Kessler presented a professional issues update, and outgoing MOCPA Board Chair Jennifer Reynolds-Moehrle passed the gavel to Brett Lewis. Family members joined in the fun at the lakeside members' dinner; on the Celebration boat cruise; and at the hospitality reception. As usual, it was a memorable event!





MOCPA Open House

May 21 | St. Louis

Members from near and far gathered at MOCPA's new office to reconnect, meet new friends and share stories. The energy was strong, as many planned to come by for a quick visit and ended up staying all evening. As the saying goes, time flies when you're having fun!



Rethink HR: Boost Efficiency



64%
of companies
spend over
570 hrs.
a year on HR
admin.*

What would you do with an extra 570 hours?

If you're looking for ways to keep up with the demands of compliance, talent sourcing, retention, and capacity planning, embracing HR technology may offer you a great solution – allowing you to do more, with less time and effort. HR technology can help businesses of all sizes to:

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- Increase productivity
- Increase efficiency in hiring
- Save time spent on administrative tasks
- Access data for better-informed decision making
- Reduce costs and manual data entry errors

Paychex HR Services offers an industry-leading HR technology platform and comprehensive, flexible solutions for managing HR tasks and benefits.

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*2024 Priorities for Business Leaders report

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Selling Your Firm in 2025?

We Can Help!

Selling your firm is complex. Let us make it simple. With 31 years of combined experience, we know how to simplify the sale of a CPA firm using our proven, personalized and confidential processes to bring you the results 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:

- NE KC Suburb Gross \$415k
- SW MO Gross \$620k
- Overland Park, KS Gross \$470k (New)
- Virtual Payroll Service Business Gross \$717k

Recently Sold Listings:

- St Louis County Gross \$932k
- St Peters Gross \$1.08M
- Franklin County, MO Gross \$570k
- Overland Park, KS Gross \$1.1M

Kathy Brents, CPA, CBI

Cell (501) 514-4928

Kathy@AccountingBizBrokers.com

www.AccountingBizBrokers.com

Merger and Possible Sale Opportunity

Established St. Louis CPA firm looking for a merger & possible sale option with CPA firm that uses ProSystem FX tax software. Professional staff in place. Please reply in confidence to MOCPA, Box 552, 530 Maryville Centre Dr, Ste. 210, St. Louis, MO 63141.

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 \$1.7 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):

- NE Kansas (CPA) \$900k
 - McPherson County (CPA) \$203k
- RECENT SALES
- SOLD—West Wichita (EA) \$350k
 - SOLD—Wichita Area (CPA) \$587k
 - SOLD—St. Louis VIRTUAL (CPA) \$214k
 - SOLD—Boone County (CPA) \$792k
 - 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

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.

TAX CREDITS

NAP Credits Support RCDC

Reynolds County Day Center (RCDC) has 70 percent Neighborhood Assistance Program (NAP) tax credits available. Donations assist the operational needs of the daycare, which provides much needed childcare services for the Reynolds County area. Contact the Reynolds County Day Center at reynoldscountydaycenter1@gmail.com or by calling (573) 663-2656 for more information.

70 Percent NAP Credits Support Horses of Hope MO Inc.

It's a win/win: Keep your MO business tax dollars LOCAL and make a REAL DIFFERENCE in the lives of children, families, and adults needing physical, mental, social, and emotional therapy services, all provided in an accredited, nature-based farm setting, with horses and farm animal-assisted therapies implemented by specially trained therapists through therapeutic programs. Tax credits are worth 70 percent of your gift, in addition to standard state and federal deductions.

Contact Shelly McColm at (620) 429-0390 or shelly.horsesofhope@gmail.com.

70 Percent NAP Credits Support ACSRC

Support a great cause and get big tax benefits! The Audrain County Shelter Resource Coalition (ACSRC) has 70 percent Neighborhood Assistance Program (NAP) tax credits available. Tax credits are worth 70 percent of your gift, in addition to standard state and federal deductions. Donations assist in providing case management to individuals facing or experiencing homelessness. Contact Ra'Vae Moore at ravae@acsrmc.org for more information.



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Certified Public Accountants

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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. You can register for all the sessions and save \$200 or sign up for just a single day.

Wednesday, September 20

Minding the GAAP

Two-hour discussions include:

- Deciphering Balance Sheet Accounting Issues
- Lease or Buy, Debt or Equity: The Financing Decision, Theory and Practice
- Dealing with Ever Changing Accounting Standards and Other Demands
- SALT for CFOs: What You Don't Know and Should Know

Discussion Leader: Tracy Cooper

Acronym: CFOS2

Tuesday, September 23

Enhancing Productivity

Two-hour discussions include:

- Quality is Free—But How do We Measure the Cost?
- Understanding and Mitigating External and Internal Risks: How?
- Insurance—How to Manage Your Insurance Program
- Effective Implementation of Enterprise Risk Management

Discussion Leader: Bob Mims

Acronym: CFOS3

Wednesday, October 29

Leading and Reporting

- Better Management Reporting: Clear + Simple = Great!
- Changing Corporate Culture: Understanding Your Culture and How to Improve It
- Recognizing Lies: How to Detect and Prevent
- Reinventing the Modern CFO: Adapting and Advancing!

Discussion Leader: Jane Mims

Acronym: CFOS4

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

Tuesday, November 18

Doing the Right Things Right (includes ethics)

- Incentive Compensation Plans That Incentivize—Design Plans That Work!
- Beyond the Boardroom: Corporate Governance Best Practices
- Developing a Great Internal Audit Department: The Process?
- Ethical Dilemmas: Navigating Blurred Lines: Ethical Decisions Making Made Easy

Discussion Leader: Anita Layton

Acronym: CFOS5

Thursday, December 11

Preparing for Trouble

- Navigating the Storm: Crisis Management for Resilient Firms
- Proven Strategies for Effective Fraud Detection and Prevention
- CFO or Detective? A Guide to Conducting Effective Investigations
- Artificial Intelligence (AI) and Machine Learning: Practical Applications for Finance

Discussion Leader: Tracy Cooper

Acronym: CFOS6

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