

MISSOURI LICENSING INFORMATION FOR SUCCESSFUL CPA EXAM CANDIDATES

There are three steps you need to complete in order to receive your license to practice as a Certified Public Accountant (CPA).

The first step is to complete the American Institute of Certified Public Accountants (AICPA) examination on professional ethics. You should have received this application with your examination results. If not, you can order the examination directly from the AICPA at www.aicpa.org or you can contact the Missouri Society of Certified Public Accountants (MOCPA) at 1-800-264-7966 or www.mocpa.org. You must receive a score of 90% or above on your examination.

Secondly, complete one-year of experience; the experience shall be verified by an active licensee and shall include any type of service or advice involving the use of accounting, attest, review, compilation, management advisory, financial advisory, tax or consulting skills including governmental accounting, budgeting, or auditing. Experience may include employment in industry, government, academia or public practice. A CPA, who is responsible for supervising attest services or signs or authorizes someone to sign attestation reports on behalf of a firm, shall have an additional year of experience, which includes attest services. This experience shall be under the supervision of a licensed CPA from this or another state. You may find specifications in Missouri Board rule 20 CSR 2010-2.061.

Third, you should contact the Missouri State Board of Accountancy and request an application for initial license to practice public accounting. You may also download the "initial application" at www.pr.mo.gov/accountancy.asp. You should submit a license application as soon as you are qualified for the license so that you will not be in violation of Chapter 326, RSMo.

Please note that the Missouri statutes limit the use of the title "Certified Public Accountant" or "CPA", until you are issued a license to practice by this Board. You can find Chapter 326, RSMo – Statutes, Rules and Regulations for Accountants on the Missouri State Board of Accountancy's homepage. You should review this information carefully so that you are familiar with the laws and rules governing the practice of public accountancy in Missouri.

As a successful CPA exam candidate, you should bear in mind that either the Missouri General Assembly or the Missouri State Board of Accountancy established all the cited licensing requirements. All individuals who are eligible for licensure and who are practicing public accounting in this state (either on their own or as an employee of another CPA or CPA firm) MUST have a license to practice.

You may receive information from the MOCPA, please be aware that the Missouri State Board of Accountancy is not the same entity as the MOCPA. The MOCPA is a voluntary professional membership association and will issue you a membership certificate, which confers no legal status whatsoever.

If you have any questions, we suggest you either contact the Missouri State Board of Accountancy at (573) 751-0012 or visit our website at www.pr.mo.gov/accountancy.asp.