

MISSOURI STATE BOARD OF ACCOUNTANCY

Summer Edition 2025



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Tina Cady, Customer Service Supervisor
Monique Gilmore, Investigator
Lily Price, Customer Service Representative

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Upcoming Meetings

August 27, 2025
October 24, 2025

See Board website for location and
any updates to meeting dates.

MOPRO

Missouri has a new, modern licensing system! The new licensing system went live January 2025.

The licensing system is known as MOPRO (Missouri Professional Registration Online licensing system).

MOPRO allows licensees in the 41 professional boards within the Professional Registration Division to do the following:

- Apply for and manage existing professional license(s)
- Pay fees online and obtain receipts
- Renew (on time or late) and print your license
- Apply to change the status of your license
- Update your contact information

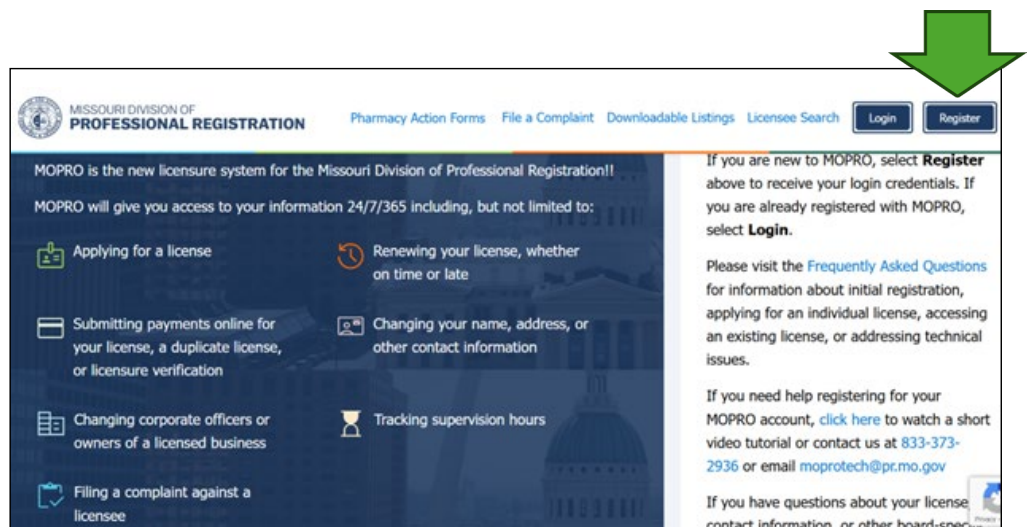
As it is again renewal season (CPAs in odd years and CPA firms annually), please take some time to register in the new system. To use MOPRO for license management (and more), you must first register. Registration is easy!

STEP 1

Make sure you have an email on record with the Board. If in doubt as to whether your email is current, please contact the Board to update your email address or use the Board's webpage to update your contact information.

STEP 2

Next, go to the MOPRO landing page which can be found at mopro.mo.gov and select Register and follow the prompts.



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MOPRO (CONTINUED FROM PAGE 1)

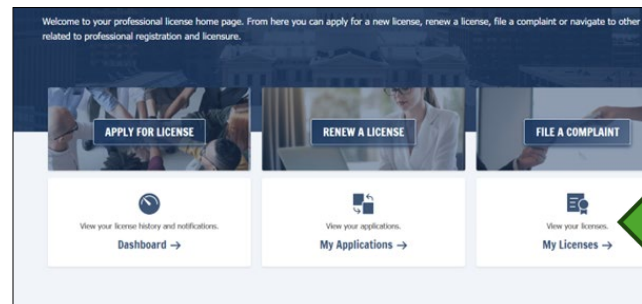
MOPRO Tips & Help

Use Google Chrome or Mozilla Firefox

Resource – FAQ document on the MOPRO landing page

Help Desk – Phone and email on MOPRO landing page

Once registered, your existing license should be displayed on your dashboard. From your dashboard, you can manage your license by selecting your specific license under the My Licenses section.



From here, you will find you have the option to:

- Renew (when in your renewal window or late) or download paper renewal form
- Request duplicate license or download a copy of your license
- Change the status of license
- Request certification of licensure for another state/jurisdiction

Although the renewal window does not begin until the first week of July, please take time to get registered and ensure your current license displays in your dashboard so you are ready for your license renewal when it is time. You do not have to be in the renewal window to register and claim your license. You can register anytime. Licensees are encouraged to use MOPRO not only for renewal but overall license management. The Board will maintain the paper application and paper renewal process for use as needed.

As always, please contact the Board if you have any questions. We are happy to assist!

Helpful information, including a short tutorial video, can also be found on the Board's website at <https://pr.mo.gov/accountancy>.

ANNUAL CPE REQUIREMENTS

All actively licensed CPAs are required to have 40 hours of CPE annually between January and December. Of the 40 hours of CPE required, two hours should be in ethics.

To ensure your CPE hours meet the requirements of the Board and for more information on qualifying CPE, please visit Chapter 4 of the Board's administrative rules. <https://www.sos.mo.gov/cmsimages/adrules/csr/current/20csr/20c2010-4.pdf>.



NASBA'S CPE AUDIT SERVICES – AVAILABLE FOR MISSOURI CPAS

Annually, a percentage of CPAs are selected at random for CPE audits. If selected for audit, licensees will be directed to upload their CPE into NASBA's (National Association of State Boards of Accountancy) CPE Audit Services. However, CPE Audit Services is available for Missouri CPAs to utilize at any time. CPE can be uploaded and maintained for up to five years in CPE Audit Services. You do not have to be under audit to use NASBA's CPE management system. If interested, you may select <https://cpeauditservice.nasba.org> to learn more. Use of NASBA's CPE Audit Services is a good way to make sure your CPE is in compliance ahead of time.

MISSOURI STATE BOARD OF ACCOUNTANCY

HOW AND WHEN DO I APPLY FOR A RECIPROCAL LICENSE IN MISSOURI?

Currently, Missouri has more than one avenue for individuals to obtain a reciprocal license. The application methods are:

1. Reciprocity (requires validation of education, experience and exam)
2. Reciprocity via Licensure (requires validation of one year of licensure in another jurisdiction)
3. Reciprocity 4/10 (requires validation of four years of practice within last 10 years)

The most common avenue for reciprocity is to apply for a Missouri license after obtaining one year of licensure in another state/jurisdiction. This avenue simplifies the application process. Applicants for this method of reciprocal license complete the Reciprocity via Licensure Application.

However, there are individuals who do not have one year of licensure in another state/jurisdiction when they need to apply for a reciprocal license. When this is the case, the Board must validate education, experience and successful exam completion. There are a few more steps for the applicant and the Board for this avenue.

In rare situations, some individuals can utilize the Reciprocity 4/10 Application method to obtain licensure.

For CPAs moving to our state to practice public accounting, Missouri allows a 60 day window to obtain a Missouri CPA license. During this window, individuals who need a reciprocal license should apply using the appropriate application method. Obtaining licensure within sixty days ensures the avoidance of practicing without a license which could cause an individual to be non-compliant with statute/rules.

Confusion sometimes surrounds the reciprocal options. The Board staff are ready to assist individuals and firms with questions about which application method is appropriate or when a license application should be submitted.

Always be sure you have obtained the necessary license within the 60-day window regardless of the avenue you need to take to obtain the reciprocal license.



MISSOURI STATE BOARD OF ACCOUNTANCY

AICPA AND NASBA APPROVE MODEL LEGISLATION FOR NEW CPA LICENSURE PATH



CHANGES ON THE HORIZON ALTERNATIVE PATHWAY TO CPA LICENSURE

On May 14, 2025, the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) released a joint statement approving changes to the Uniform Accountancy Act (UAA) model legislation regarding a new pathway to CPA licensure.

The new pathway proposed is a baccalaureate degree with an accounting concentration, two years of experience and successful completion of the Uniform CPA Examination. (Missouri also requires an ethics examination for licensure.)

With these national pathway changes come changes in mobility. As the states are, and will continue to be, in various stages of their respective legislative process starting with 2025 and spanning two more years, possibly more as states have different legislative seasons, mobility will move from state-based to individual-based. This is a factor all states and jurisdictions will have to address. Although several states moved forward and submitted

legislation to change their laws incorporating the alternative pathway, the Missouri State Board of Accountancy chose to take a careful and measured approach to the changes. We participated in state and national discussions with other state regulatory boards and with those in the profession.

Now that AICPA and NASBA have jointly published the changes to the UAA indicating national agreement, within regulatory agencies and the profession, regarding the proposed alternative pathway, the Board intends to work closely with stakeholders, including the Missouri Society of CPAs (MOCPA). The Board will have representatives participate in a joint task force with MOCPA with the goal to develop proposed changes to licensure requirements to be submitted for the 2026 legislative session.

The Board welcomes comments or feedback regarding the recently approved changes.



Year-Quarter: 2025-Q1

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: Missouri

	Exam Type		Exam Section						
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	553	394	186	138	257	136	18	30	48
Sections	658	444	214	147	275	140	18	30	48
% Pass	53.2%	58.6%	42.1%	47.6%	44.7%	71.4%	33.3%	60.0%	68.8%
Average Score	71.4	72.2	69.7	71.0	66.8	77.7	67.5	78.1	77.2
Average Age	26.3	25.4	28.3	27.2	25.9	25.2	31.1	24.8	28.1

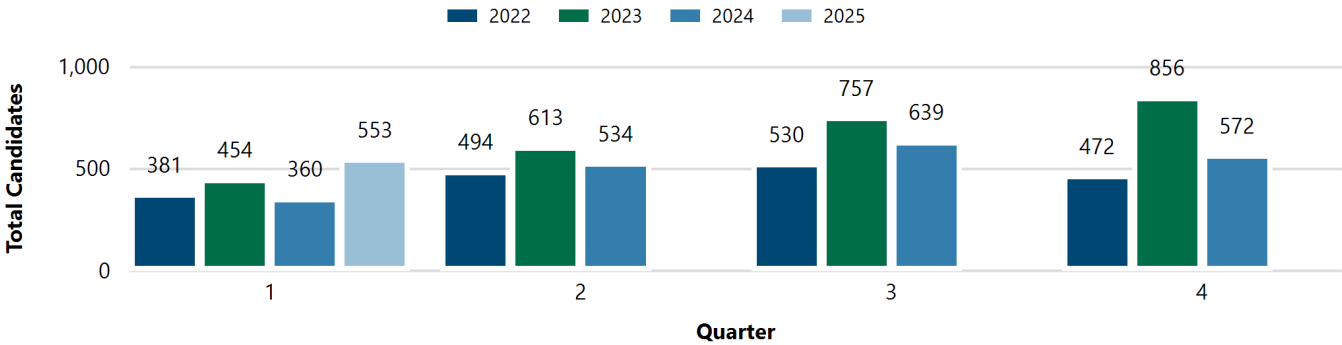
Jurisdiction Ranking

12	20
Overall Pass Rate	Overall Avg. Score
10	31
Core Pass Rate	Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	261	277	15	419	131	3	185	13	22	7	20	214	138	50	29	103
Sections	309	329	20	503	151	4	228	17	25	8	26	268	153	56	32	120
% Pass	52.1%	53.2%	70.0%	53.1%	55.0%	0.0%	52.6%	52.9%	36.0%	37.5%	92.3%	57.8%	48.4%	48.2%	59.4%	40.8%
Average Score	70.4	71.8	79.3	70.9	72.9	70.0	69.2	73.4	69.4	66.8	83.3	71.9	71.1	72.0	74.5	66.7
Average Age	26.8	26.1	23.3	26.7	25.1	28.0	23.9	24.1	26.6	25.6	20.9	22.6	24.4	26.5	28.4	38.3

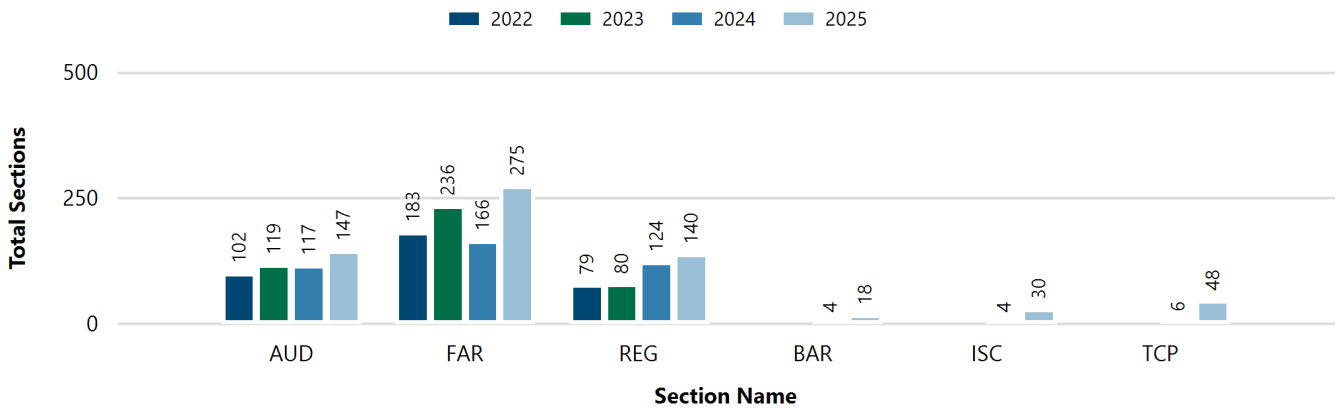
Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



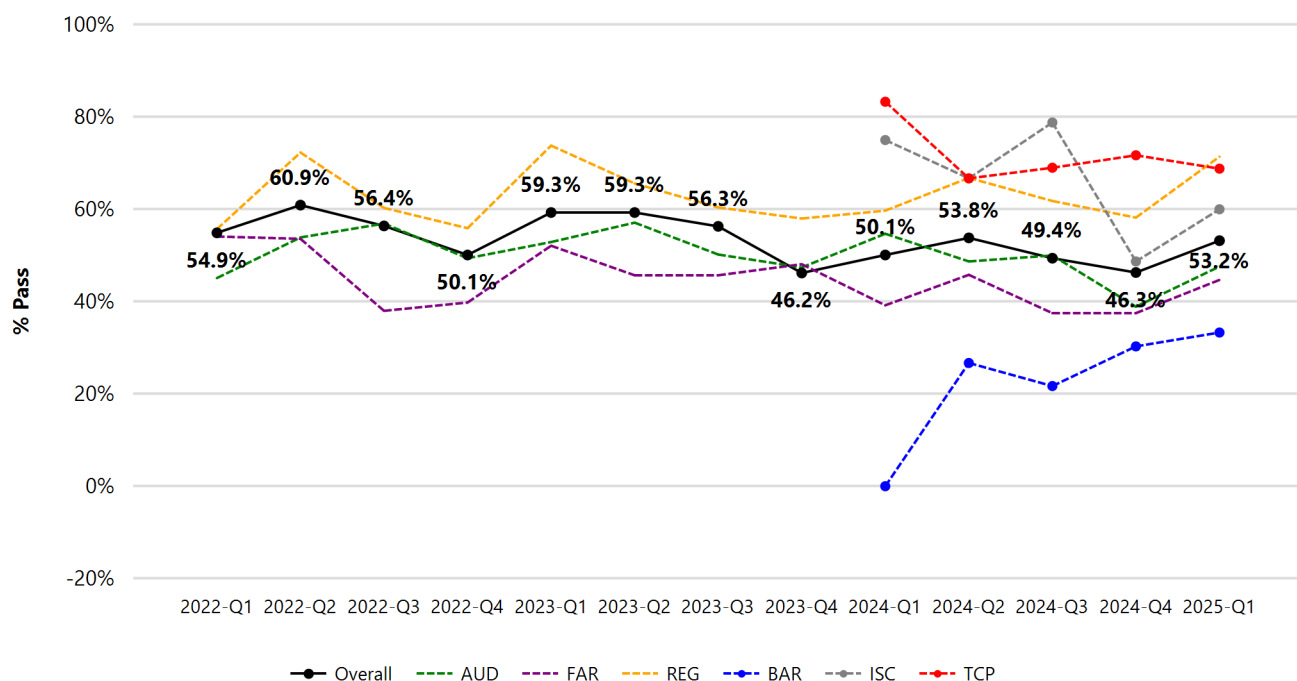
Total Sections by Section Type*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



% Pass

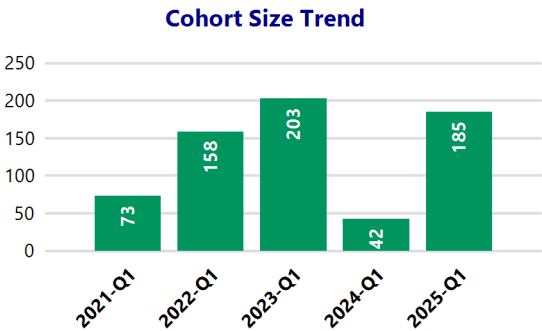
The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2025-Q1	53.2%	47.6%	44.7%	71.4%	33.3%	60.0%	68.8%
2024-Q4	46.3%	38.9%	37.5%	58.2%	30.3%	48.7%	71.7%
2024-Q3	49.4%	50.0%	37.5%	61.8%	21.7%	78.8%	69.0%
2024-Q2	53.8%	48.7%	45.8%	66.8%	26.7%	66.7%	66.7%
2024-Q1	50.1%	54.7%	39.2%	59.7%	0.0%	75.0%	83.3%
2023-Q4	46.2%	47.4%	48.1%	58.0%	-	-	-
2023-Q3	56.3%	50.2%	45.7%	60.4%	-	-	-
2023-Q2	59.3%	57.1%	45.7%	65.6%	-	-	-
2023-Q1	59.3%	52.9%	52.1%	73.8%	-	-	-
2022-Q4	50.1%	49.4%	39.8%	55.9%	-	-	-
2022-Q3	56.4%	56.9%	38.0%	60.3%	-	-	-
2022-Q2	60.9%	53.9%	53.6%	72.3%	-	-	-
2022-Q1	54.9%	45.1%	54.1%	55.7%	-	-	-

Quarterly CPA Examination Report: Overall Performance - First Time Jurisdiction: Missouri

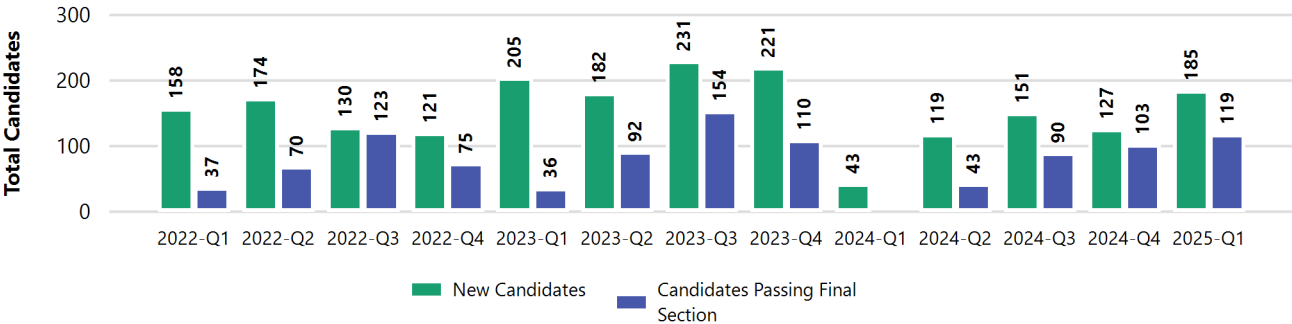
	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	394	-	90	176	103	7	24	44
Sections	-	444	-	90	176	103	7	24	44
% Pass	-	58.6%	-	55.6%	48.9%	73.8%	14.3%	70.8%	68.2%
Average Score	-	72.2	-	71.6	66.7	78.6	61.1	80.1	77.2
Average Age	-	25.4	-	26.7	24.3	24.4	33.6	24.2	28.3



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	175	206	13	299	94	1	185	13	22	7	20	195	74	29	16	60
Sections	200	226	18	340	103	1	228	17	25	8	26	230	77	30	16	63
% Pass	59.0%	56.6%	77.8%	57.6%	62.1%	0.0%	52.6%	52.9%	36.0%	37.5%	92.3%	60.0%	50.6%	60.0%	68.8%	46.0%
Average Score	71.1	72.3	81.6	71.6	73.9	70.0	69.2	73.4	69.4	66.8	83.3	72.2	71.3	75.6	75.9	65.7
Average Age	25.5	25.4	23.2	25.7	24.0	34.0	23.9	24.1	26.6	25.6	20.9	22.5	24.4	26.4	28.4	38.1

New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	250	45.2%
Advanced Degree	87	15.7%
Enrolled / Other	216	39.1%

Disciplines

Breakdown of what percentage of candidates are taking which disciplines

