

MISSOURI STATE BOARD OF ACCOUNTANCY

Winter Edition 2026



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<https://pr.mo.gov/accountancy>

MOPRO

<https://mopro.mo.gov/license/s/>

Upcoming Meetings

June 3, 2026
August 28, 2026
October 2026 -TBD

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

FAREWELL TO TRAVIS FORD

Travis Ford, CFP, was appointed as the public member of the Board by the Governor's office on May 9, 2013. Mr. Ford has been a public member of the Board until his resignation in August 2025. During his tenure with the Board, Mr. Ford served on several committees and served as the Board's Secretary for most of his time. Mr. Ford has been an integral part of the Board's regulatory oversight and public protection, and as a public member of the Board, has provided a valuable perspective. The Board would like to express its utmost appreciation and gratitude to Mr. Ford for his active participation and dedicated service during his time with the Missouri State Board of Accountancy.



Travis Ford

MOPRO

MISSOURI PROFESSIONAL REGISTRATION ONLINE LICENSING SYSTEM

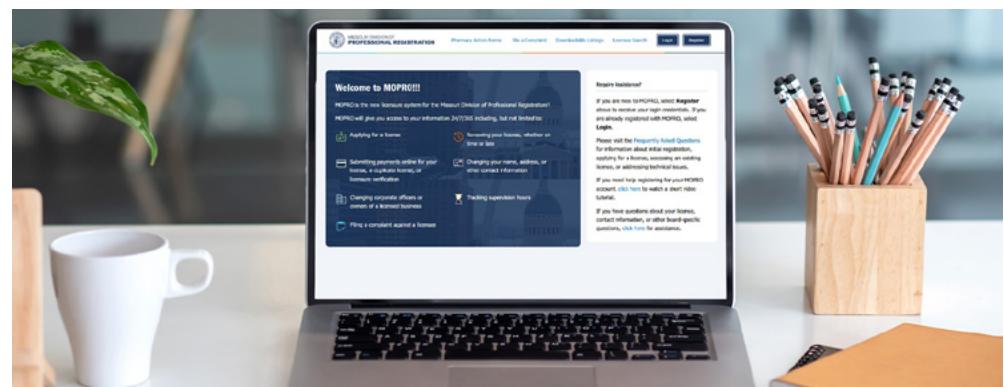
We have completed our first renewal season using our new, modern licensing system, MOPRO! We had over 95% of our CPAs and CPA firms renew using the new system.

As this licensing system was developed for 41 Missouri licensing boards, you can imagine the scope of the project. With nervous excitement, we embarked on our first renewal with the new system, and for the most part, we navigated the annual renewal process smoothly.

MOPRO is a one-stop tool for all your licensing needs. With a MOPRO account, you can apply for a new license or renew your existing license (even late), update your contact information, etc.

Registration is EASY and can occur at any time! You do not have to wait for your renewal window. All you need to do is go to MOPRO at <https://mopro.mo.gov/licenses/> and click "Register".

If you have any issues, please do not hesitate to contact the Board. We are always happy to assist!



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PEER REVIEW

What is it? Do I Have to Do It? How Does it Work? What Can I Do to Make the Process Easier?

In Missouri, peer review for CPA firms is an independent examination of a firm's accounting and auditing practices. The main goal of peer review is to ensure the firm's quality control systems and engagements comply with professional standards set by the AICPA.

Who is required to participate? Any firm that performs one (1) or more attest, review, or compilation engagements in a calendar year must enroll in an approved program. The Missouri Society of CPAs (MOSCPA) administers the AICPA Peer Review Program for firms in Missouri.

Enrollment deadline: A firm must enroll in an approved peer review program within ninety (90) days of entering into its first attest, review, or compilation engagement.

Review frequency: A firm's initial peer review must be completed within eighteen (18) months of enrollment. A firm must then undergo a peer review at least once every three (3) years.

Reviewer qualifications: Reviews are performed by other CPAs who are independent of the firm being reviewed and are in good standing with the AICPA. A listing of approved peer reviewers can be found using the "Reviewer Search" option on the AICPA's website: https://peerreview.aicpa.org/reviewer_search.html.

Purpose: The process helps maintain high professional standards, build public trust, and ensure firms conform to professional standards.

To manage and complete the peer review process for CPA firms, the AICPA utilizes an electronic system known as PRIMA. PRIMA stands for the **Peer Review Integrated Management Application**.

PRIMA is a secure, interactive online platform that streamlines the peer review process for all parties involved. A CPA firm must use PRIMA for various tasks throughout its three-year peer review cycle:

- **Enrollment:** To officially enroll in the AICPA Peer Review Program.
- **Submitting Information:** To complete the Peer Review Information (PRI) form, which details the firm's practice and engagements.
- **Scheduling:** To coordinate and schedule the peer review with the selected reviewer.
- **Document Submission:** To submit review-related documents and evidence.
- **Communications:** To correspond with the peer reviewer, administering entity, and technical reviewer.
- **Responding to Findings:** To respond to any matters requiring further consideration or findings noted during the review.
- **Reporting:** To submit the evidence of corrective actions taken to resolve any deficiencies.

As a reminder for firms required to undergo peer review:

- Please add prima@aicpa.org to your list of safe senders. All PRIMA emails are sent from this address.
- Be sure to contact your peer reviewer early (at least 6 months in advance).
- Schedule dates to get your field work done. Don't forget to put them on your calendar!
- Make sure you get a signed engagement letter with the firm performing your peer review.
- Assign team members to get the required documentation to your peer reviewer in a timely manner.
- Make sure to log due dates and note activities that need to be completed, and don't forget to follow-up!

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CPE REVIEW – GRACE PERIOD

Now that the CPE reporting year has ended, take a moment to review your CPE records for calendar year 2025. If your license is in good standing, and you were not able to complete the required 40 hours of CPE, including 2 ethics hours, in 2025, Board rule 20 CSR 2010-4.010 (1)(C) offers a grace period through March 1, 2026. The grace period allows a licensee, in good standing, to complete qualifying CPE hours, which can then be used to satisfy their CPE shortage in the prior calendar year.

If hours taken in 2026 are used to satisfy the required CPE hours for calendar year 2025, they may not be counted toward the CPE requirements in calendar year 2026.

FORGOT TO RENEW YOUR LICENSE OR FIRM PERMIT?

The timely renewal window for individual licenses closed September 30, 2025, and for CPA firms, the timely renewal window closed on October 31, 2025. Licenses and firm permits not renewed during the late renewal window, which ended December 31, 2025, must now go through the reinstatement process.

You can complete the reinstatement application online using the Board's new licensing system, MOPRO, which can be found at <https://mopro.mo.gov/license/s/> or by downloading the reinstatement application from the Board's website at <https://pr.mo.gov/accountancy.asp> and mailing the completed form, with payment and all applicable documents, to the Board's office.

CPA UNIFORM EXAM

2026 Testing Schedule / Score Release Timeline

2026 Core section administration and score release schedule:

If the AICPA receives the exam data file by*:	The TARGET score release date is:
January 23	February 10
February 14	February 24
March 9	March 17
March 31	April 9
April 23	May 7
May 16	May 27
June 8	June 16
June 30	July 10

**Please note: Exam data files (including candidates' responses) received after this date will be included in the next scheduled score release.*

2026 Discipline section administration and score release schedule:

Testing Dates:	The TARGET score release date is:
January 1-31	March 13
April 1-30	June 16

**The Discipline sections will be administered in the first month of each quarter in 2026.*

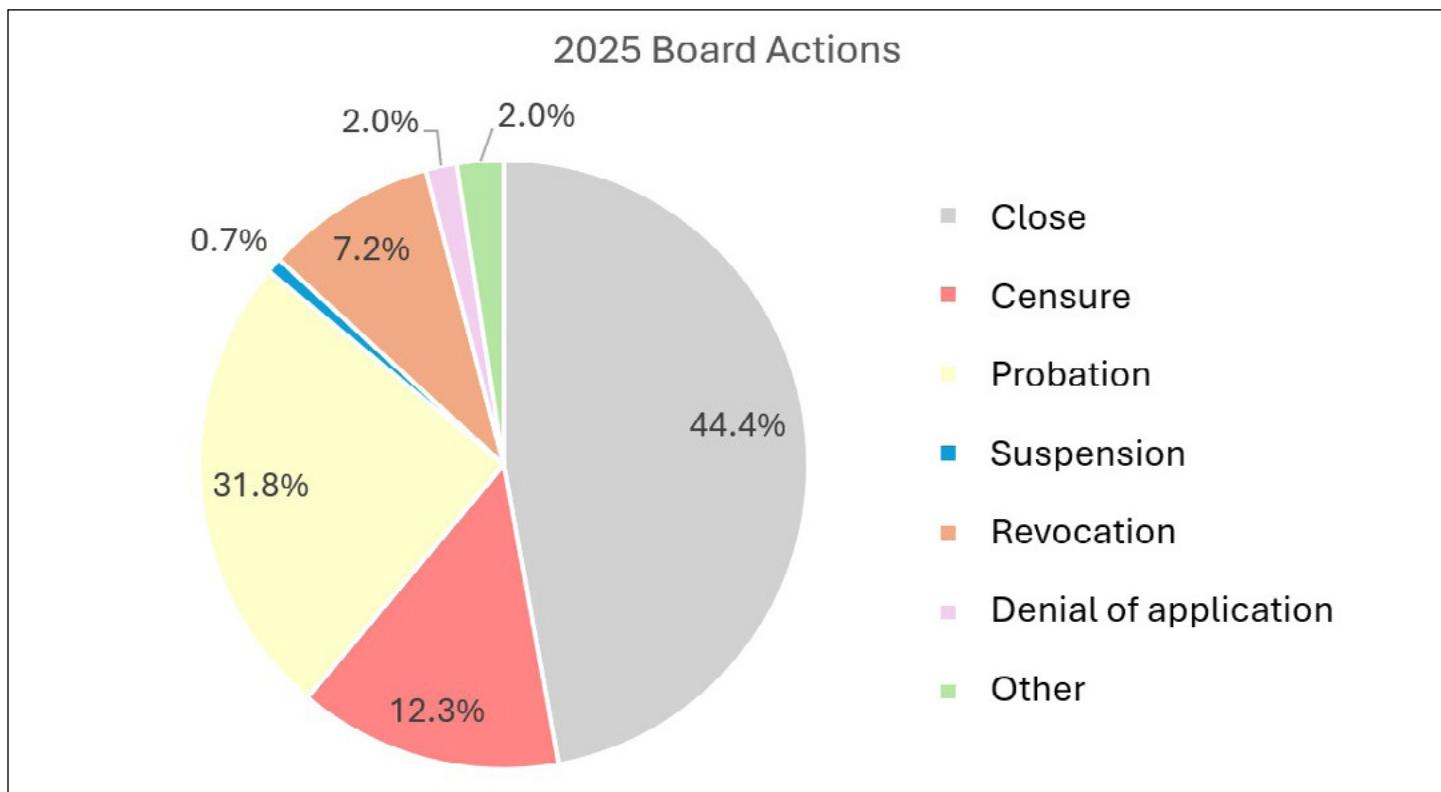
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2025 - COMPLAINT ACTIVITY REPORT

Complaint investigations may be initiated due to consumer complaints received and/or by the Board in response to violations of Missouri law or administrative rules.

When a complaint is received, the Board first determines if there is probable cause and jurisdiction. Once determined to be a valid complaint, an investigation follows to gather information from all parties involved and then the Board reviews and determines whether discipline is warranted. The Board may close the complaint, or if it determines discipline is warranted, it may impose discipline on a license/permit ranging from censure, probation, suspension or revocation.

There was a total of 154 Board actions effective in 2025.



KEEP YOUR CONTACT INFORMATION CURRENT

Don't forget to update your contact information, including your email address, with the Board. A written request to our office with your current address(es) along with your certificate and/or license number is required. There is no fee for processing this request. You may provide your change of address using the Board's new MOPRO system or using the "Address/Information" Update form located on the Board's website at <https://pr.mo.gov/accountancy-address-name-changes.asp>.



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