

PATRICK ROHRKASTE



**PARTNER, UHY LLP
MANAGING DIRECTOR, UHY ADVISORS
MO, INC**

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INDUSTRY EXPERTISE:

- Arts/Cultural
- Associations/Trade Groups
- Education/Engineering/Technology Research
- Government
- Healthcare
- Lease Financing
- Loans to W/MBE Construction Contractors
- Manufacturing & Distribution
- Private Foundations/Granting Organizations
- Professional Services
- Real Estate/Construction/Urban Development

ACTIVE & PRIOR PROFESSIONAL MEMBERSHIPS:

- American Institute of Certified Public Accountants (AICPA)
- AICPA's Governmental Audit Quality Center
- AICPA's Not-for-Profit Section
- Missouri Society of Certified Public Accountants - Recipient of the 2009 Outstanding Public Service Award
- AICPA Peer Reviewer and Member of MOCPA Report Acceptance Body (RAB) Committee

Pat has over 39 years of public accounting experience and has cultivated a reputation as a practical and flexible resource for clients and business colleagues both inside and outside the firm. Pat serves both For-Profit and Not-For-Profit entities. In addition to core auditing, tax and consulting services, Pat has experience with captive insurance accounting, auditing and reporting.

Pat is Director of the firm's Not-For-Profit Services group in St. Louis and is the co-chair of UHY's NFP & Higher Educational Industry. He is passionate and committed to sharing his expertise, time, treasure and talents in the St. Louis community.

PROFESSIONAL EXPERIENCE:

- Overseeing and providing financial expertise in a variety of audits for both tax exempt and privately held entities
- Reporting of federal expenditures in accordance with Uniform Guidance
- Reporting on compliance with state of Missouri tax credit programs, including Youth Opportunities (YOP) and Neighborhood Assistance (NAP)
- Financial development and capital campaigns
- Not-For-Profit data on compensation, benchmarking reporting and watchdog ratings
- Specialized taxation for unrelated business activities for Not-For-Profits
- Forensic examinations
- Business acquisitions and dispositions
- Consulting on governance reporting and key indicators analysis
- Collaboration arrangements with two St. Louis area CPA firms that are Women/Minority Business Enterprises (W/MBEs), including Randle & Associates, LLC (MBE) and Davis Associates (W/MBE)
- Proficient in: CCH ProSystems fx Engagement, CCH ProSystems fx Tax, CheckPoint Tools for PPC, Microsoft Office and Contact Ease (CRM)
- Team Captain for UHY's annual inspection
- Assist UHY LLP with other attest projects and initiatives
- Director of CPE for St. Louis office

BACKGROUND:

- B.S. in Accountancy, University of Illinois at Urbana-Champaign, 1980
- Joined Fox & Company in 1980 with partial demerger resulting in the formation of Grace & Company, which later merged into UHY LLP and UHY Advisors MO, Inc.
- Licensed CPA in the state of Missouri, Illinois, Louisiana, Vermont, and New York
- Licensed for captive insurance accounting and reporting in Missouri and Vermont
- Annually complies with educational requirements for the AICPA & state agencies, including the Government Auditing Standards (aka the Yellowbook) & the Office of Management & Budget (OMB) Uniform Guidance (aka the Single Audit)
- Pre-college work experience in Edwardsville, Illinois included 6 years with Madison County Mutual Automotive Insurance Company and several years working at the Rohrkaste Dairy (family business)

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THOUGHT LEADERSHIP:

- Speaking Engagements, Presented at UHY LLP's Annual and Quarterly Not-For-Profit (NFP) Roundtable:
 - “Not-for-Profit Annual Update: Revenue Recognition Implementation” (November 2018)
 - “Not-for-Profit Annual Update: Industry Updates, Technical Updates and Cybersecurity Considerations” (December 2017)
 - “Top Issues, Highlights and Trends Impacting NFP Organizations” (November 2013)
 - “Best Practices, Operating Metrics & Recovery Act Funding” (August 2010)
 - “Technical Update: Including Investment and Endowment Reporting under UPMIFA” (August 2009)
 - “Financial Development Activities When Times Are Tough” (May 2009)
 - “You're Not in Kansas Anymore - Lessons from the Wizard of Oz for Not-for-Profits” (February 2009)
 - “Tax & Financial Reporting Issues (including endowments) - the Devil is in the Details!”(November 2008)
 - “Charitable Giving and Solicitation - Accounting Issues” (May 2008)
 - “Current & Future Financial Reporting Requirements” (November 2007)
 - “Increasing Demands on Funders & How United Way has Responded by Developing Quality Standards” (August 2007)
 - “New Audit Standards – Documentation & Reporting on Internal Control Matters and Survey Results on Governance & Financial Reporting”(October 2005 and November 2006)
- Speaking Engagement, Presented at MOCPA's Annual NFP Conference: “The Power of Data Analytics: How to Capture & Design Financial & Non-financial Information to: Improve Accountability, Minimize Fraud & Increase Transparency” (October 2015)
- Articles, published in UHY LLP's Not-For-Profit Quarterly Newsletter:
 - Top 10 Best Practices and Trends: Emphasis on Increasing Public Support (September 2019)
 - Guidestar and Metrics: Data is Available and Valuable! (March 2019)
 - Connecting the Dots of Data Sources = Knowledge! (March 2018)
 - Co-authored “Connecting the Dots of Data Sources = Knowledge! (September 2015)
 - “Capital/Major Gift Giving Campaigns & Fundraising Tools” (January 2011)
 - Co-authored “Trends in Reporting Operating Metrics” (January 2011)

ACTIVE & PRIOR CIVIC MEMBERSHIPS:

- Past President of St. Louis Chapter of the Institute of Management Accountants
- St. Louis Illini Club of the University of Illinois Alumni Association (Past President) – Recipient of the 1994 Loyalty Award for Exceptional Alumni Service
- YMCA of the Ozarks - Annual Partner Campaign for 25+ years to fund scholarships to kids to Trout Lodge & Camp Lakewood
- Annie's Hope - The Bereavement Center for Kids (Former Treasurer/Board member)
- United Way of Greater St. Louis (Campaigner)
- St. Louis Volunteer Lawyers & Accountants for the Arts
- Big Brothers Big Sisters of Eastern Missouri (Campaigner and participant VIP Bowl)
- St. Gerard Majella Parish (Capital Campaign)