



North Carolina State Board of Certified Public Accountant Examiners

NOTICE OF PERMANENT REVOCATION OF NC CPA LICENSE

Notice is hereby given that the North Carolina State Board of Certified Public Accountant (CPA) Examiners has taken disciplinary action against **DEBRA HILL BEDFORD**, the holder of a North Carolina CPA license, for violation of the North Carolina Accountancy Law (NCGS 93) and/or the North Carolina Accountancy Administrative Code (NCAC) Title 21, Chapter 08.

The information contained in this notification is derived from the official records of the Board and is being provided to the media and other interested persons and organizations in the public interest. The Board has authorized its use for the purpose of issuing news releases and/or other notifications to the public.

LICENSEE DISCIPLINED: Debra Hill Bedford

ADDRESS: 180 Braswell Road, Goldsboro, NC 27530

LICENSE HELD: Certified Public Accountant (CPA)

ACTION TAKEN: Permanent Revocation of CPA License

EFFECTIVE DATE: 05/21/2015

VIOLATION(S): See attached Board Order

DATE OF ORDER: 05/21/2015

DATE NOTIFICATION ISSUED: 05/28/2015

BY: 
 Robert N. Brooks, Executive Director



DISTRIBUTION:

American Institute of CPAs (AICPA)
 Better Business Bureau of Eastern NC
 Goldsboro Chamber of Commerce
 Internal Revenue Service, NC
 Internal Revenue Service, US
 National Society of Accountants

NC Association of CPAs (NCACPA)
 NC Department of Revenue
 NC Society of Accountants
 News Argus
 PCAOB
 SEC

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2013162 and C2013184

IN THE MATTER OF:
Debra Hill Bedford, #30362
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on May 21, 2015, that:

FINDINGS OF FACT

1. Respondent, Debra Hill Bedford, is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing via process server.
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel. Respondent's failure to attend the hearing or otherwise respond to the Notice of Hearing is an aggravating factor.
7. Respondent had a registered CPA firm, Debra Hill Bedford, CPA, P.A. She failed to timely renew that firm's registration for the 2013 calendar year. Respondent Bedford was responsible for her firm's renewals.

8. Despite several attempts by the Board's staff, Respondent, for a period in excess of 120 days, failed to renew her firm's registration, cancel her firm's registration, or otherwise communicate with the Board staff. All attempts to communicate with Respondent were via mail and email addresses that were provided to the Board by the Respondent.
9. Based upon Respondent's failure to comply with the firm registration requirements and her failure to communicate with the Board staff, the staff initiated a disciplinary investigation against her.
10. A second disciplinary investigation was initiated following a complaint filed by one of Respondent's clients alleging that Respondent had failed to return client records. Respondent never provided evidence that she had provided those records to the client, either before or after the complaint was initiated.
11. During the course of both investigations, Respondent was repeatedly untimely with her responses or non-responsive to the Board's inquiries.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. Respondent's failure, for a period in excess of 120 days, to communicate with the Board staff in order to comply with the Board's firm registration requirements constitutes a willful violation of the Board's firm registration requirements at 21 NCAC 08J .0108 and is a violation of 21 NCAC 08N .0213.
4. Respondent's failure to provide client records in her possession to a client following a demand for their return is a violation of 21 NCAC 08N .0305.

Board Order - 3
Debra Hill Bedford

5. Respondent's repeated failure to respond to Board correspondence within 21 days, if at all, constitutes a violation of 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Debra Hill Bedford, is hereby permanently revoked.
2. Respondent Debra Hill Bedford shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon her revoked North Carolina certificate.

This the 21st day of May, 2015.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
Vice-President