In April, individual CPA license renewal for the 2017-2018 license year will be available on the Board’s website, www.nccpaboard.gov.

To access the online renewal, the licensee will navigate to www.nccpaboard.gov and click on the renewal link in the “How Do I” box on the right side of the home page. Any browser may be used to complete the online renewal.

**NOTE:** To keep a copy of the information submitted during the renewal process, the licensee must print each page of the online renewal after providing the required information, but before clicking the “submit” button.

On the “Licensee Log-In” page, the licensee will enter his or her Social Security number and North Carolina CPA certificate number and click “submit.”

If the Social Security number and certificate number entered match the information in the Board’s records, the first page of the online renewal, “Pertinent Data on File,” will display.

This page of the renewal pertains to the licensee’s contact information, concentration area, occupation area, job title, and AICPA and/or NCACPA membership information.

Each licensee must provide the Board with a complete address, including business name, mailing address, email address, and telephone number.

If a complete mailing address is not provided, the licensee will not be allowed to continue with the renewal.

To update an address, the licensee must click on the blue highlighted “edit” link to change each type of address (mailing address, home address, or practice address).

If a licensee is using his or her home address or business/practice address as the mailing address, he or she does not need to list the same address in two categories (such as mailing address and home address or mailing address and practice address).

The name, address, and telephone number entered in the “Mailing Address” section of the renewal will be publicly available on the Board’s website in the “Find CPA/CPA Firm.”

On the mailing address page, a CPA must choose to receive his/her newsletter on paper by US mail or electronically via email. Licensees with non-US addresses will receive the newsletter by email only.

If a licensee does not want his or her home address and phone number to display on the Board’s website, he or she must select the business/practice address as the mailing address.

In the “Certificate and Licensee Information” section, the licensee must select the proper occupation and concentration category from the pop-up lists, type in his or her job title, indicate if he or she is a member of the AICPA and/or NCACPA, and click the “continue” button.

CPE compliance information is entered on Page 2 of the renewal. The licensee should read each item carefully, select the appropriate answer, and click “submit.”

The third page of the renewal calculates the number of hours of CPE.
Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund (“Fund”) in accordance with NCGS 115C-457. 2. NCGS 115C-457.1(b) states, “The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools.”

HERMAN LEE MILLER, #32048 | H. LEE MILLER, CPA | RALEIGH, NC

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Herman Lee Miller, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 32048 as a Certified Public Accountant.
2. H. Lee Miller, CPA, (hereinafter “Firm”), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.
4. Per 21 NCAC 08M .0105(a):
   A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
   (1) audits;
   (2) reviews of financial statements;
   (3) compilations of financial statements; or
   (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.
5. The Respondent disclosed on the Firm’s annual firm renewals that the Firm had participated in some engagements that were subject to peer review. Upon further inquiry from the Board, the Respondent disclosed that he had performed an audit for the same company in 2014, 2015 and 2016; he also performed a compilation engagement in 2016.
6. By performing audits and a compilation, the Firm was required to undergo a peer review. The Respondent submitted an application for the peer review program to the AICPA and was told that the application would be processed. The Respondent did not follow up on that application and never obtained a peer review.
7. The Respondent asserts that he will no longer accept engagements from clients that would necessitate a peer review.
8. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that by performing audits and a compilation, his Firm was required to participate in a peer review program. The subsequent failure to participate in a peer review program constitutes a violation of 21 NCAC 08N .0213.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondents are subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is censured.
2. The Respondent shall pay a five hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.
3. The Respondent shall pay a one thousand dollar ($1000) civil penalty to be remitted with this signed Consent Order.
4. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to peer review, the Respondent’s firm shall be required to obtain a pre-issuance review of its engagement. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board; until such time that the Board determines that reviews are no longer necessary.

Approved by the Board January 23, 2017
THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Deirdre Clare Morrison, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 33822 as a Certified Public Accountant.
2. Deirdre C. Morrison, CPA (hereinafter “Firm”), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.
4. Per 21 NCAC 08M .0105(a):
   A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
   (1) audits;
   (2) reviews of financial statements;
   (3) compilations of financial statements; or
   (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.
5. The Respondent disclosed on the Firm’s annual firm renewal that the Firm had performed audits and other engagements subject to peer review for the years 2009 through 2014.
6. By performing those audits and other services, the Firm was required to undergo a peer review.
7. The Respondent initiated the peer review process, but did not complete a peer review.
8. The Respondent has indicated that she has ceased performing audit services for clients.
9. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that by performing audits, her Firm was required to participate in a peer review program. The subsequent failure to participate in a peer review program constitutes a violation of 21 NCAC 08N .0213.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondents are subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is censured.
2. The Respondent shall pay a one thousand dollar ($1000) civil penalty to be remitted with this signed Consent Order.
3. The Respondent shall pay a five hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.
4. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to peer review, the Respondent’s firm shall be required to obtain a pre-issuance review of its engagements. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board; until such time that the Board determines that reviews are no longer necessary.

Approved by the Board January 23, 2017
Disciplinary Actions continued on page 6.
If the number of carry-forward hours brought forward from 2015 (Block A) does not agree with the licensee’s records, the licensee must contact Cammie Emery at cemery@nccpaboard.gov for verification of the licensee’s CPE hours. After the CPE hours are verified by Board staff, the renewal may be completed.

The system automatically adds the carry-forward hours earned in 2015 (Block A) to the CPE hours earned in 2016 (Block B), and places the total in Block C. The hours available for carry-forward are automatically calculated in Block D (carry-forward hours cannot exceed 20).

NOTE: If the licensee’s CPE requirement for 2016 was prorated, he or she may carry forward up to 20 hours in excess of the annual requirement.

After clicking the “submit” button, the licensee will be taken to Page 4 of the renewal, “Moral Character Data.”

On this page, the licensee must answer each question and, for each affirmative answer, type a brief explanation in the text box at the bottom of the page. Any applicable court documents should be added as a PDF (no larger than 20 mb) by clicking “upload.”

The moral character data for a licensee who has not previously filed a certificate renewal is applicable for the period since the filing of his or her certificate application.

The moral character data for a licensee who has previously filed a certificate renewal is applicable for the period since the filing of his or her last renewal.

Page 5 is an affirmation that the licensee understands that he or she is responsible for knowing and understanding the North Carolina Accountancy Statutes and Rules. The statutes and rules are available at www.nccpaboard.gov/resources.

In addition, the licensee is certifying that the information provided on the renewal form is correct and complete.

When the licensee accepts the statement on Page 5 and clicks the “submit” button, he or she will be directed to the payment page. The 2017-2018 certificate renewal fee is $60.00.

The Board accepts only MasterCard and VISA for online payment of the renewal fee. All fields on the payment page of the renewal are required. If the licensee does not complete all fields properly, the transaction will fail and the licensee will be prompted to correct the information entered.

Account information is not processed until the “submit” button is clicked; account information is not stored in the Board’s records.

After the transaction is complete, the licensee should print the acknowledgment page to confirm that the renewal was accepted; the acknowledgment page serves as the licensee’s payment receipt.

Online renewals are processed in real time; therefore, the Board’s database is updated in real time. A licensee may check the status of his or her renewal by using the “Find a CPA” function of the Board’s website to confirm that the license expiration date has been changed to June 30, 2018.

A licensee who wishes to submit the renewal form with a check or money order may do so by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking “submit”), signing the renewal, and mailing the completed pages, with a $60.00 check or money order payable to State Board of CPA Examiners, to PO Box 12827, Raleigh, NC 27605-2827.

Licensees are encouraged to renew early; as the June 30 renewal deadline draws nearer, licensees may experience server slowdowns which may delay or prevent renewals from being processed.

Licensees who do not submit a properly completed renewal and the $60.00 fee prior to July 1, 2017, may receive a Letter of Demand from the Board. Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee’s NC CPA certificate.

Licensees who elect to be placed on inactive status may do so by submitting the proper form to the Board prior to July 1, 2017.

Forms for inactive status are available from the Forms & Applications page of the website, www.nccpaboard.gov or by sending an email to vanessiaw@nccpaboard.gov.

Please contact Buck Winslow, Manager of Licensing, at buckw@nccpaboard.gov with questions about the renewal process.
Stephen Doughty Bitter, a past member of the North Carolina State Board of CPA Examiners, died February 6, 2017. He was 76.

Bitter was born in Elizabethton, TN, on September 15, 1940, to Millicent Ffolliott and Dr. John L. Bitter. He was raised in the Asheville, NC area and graduated from Christ School in Arden.

After attending North Carolina State University, Bitter graduated from Mars Hill College in 1964 with a Bachelor of Science in Accounting. He was licensed as a North Carolina CPA in 1971.

Bitter was a member of the Board from June 1986 through June 1992. During his tenure with the Board, he served one term as President and three terms as Vice President and was a member of several Board committees.

He was a Senior Life Member of the NCACPA, a membership level that recognizes members with more than 40 years of service to the NCACPA; Bitter joined the NCACPA in 1966.

He was active in many organizations including the Deerfield Retirement Community, the Vestry at St. Mary’s and Trinity Episcopal Churches, the Community Foundation of Western North Carolina, the National Society of Accountants, the United Way, the (Asheville) Royal Brigade of Guards, and the Biltmore Forest Country Club.

Bitter’s favorite pastimes were spending time with family and friends, playing golf, and flying a Cessna 174.

He is survived by his wife of 48 years, Clara; daughter, Margaret Bitter Ward her husband Barry; son George S.D. Bitter; brother, Karl and wife, Mary Gladys; sister, Millicent Elmore and husband, Miles; four grandchildren; and many nieces and nephews.

He was preceded in death by his parents and his brothers, John and Philip.

Memorial donations may be made to Trinity Episcopal Church, 60 Church St., Asheville, NC 28801; or Christ School, 500 Christ School Rd., Arden, NC 28704.

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Certificates Issued

On February 20, 2017, the Board approved the following applicants for certification as North Carolina CPAs:

| Rhonda Kai Abernathey | Cameron Karl Gombatz |
| Amber Elizabeth Anderson | Derrick Stephen Greene |
| Danielle Dannahower Ansaldi | Chad Thomas Harmon |
| Nicholas Robert Atz | Allison Pilgrim Hernandez |
| Kelsey Elizabeth Barnsfather | Forrest Thompson Hester |
| Christine Grace Barnes | Jeremy George Hinckley |
| Channing Brian Bass | Michael Bryan Irvin, Jr. |
| James Adrian Benz | Jeffrey Kistler Jones |
| Christopher George Bleakley | Matthew Bryson Jones |
| Erin Michelle Bowley | Teag Koltan Jones |
| Brandon Hollis Branch | Treesa Joseph |
| Madeline Shaffer Bray | Forrest Alexander Kasler |
| David Craig Brogan | Rebecca Anne Keefe |
| Gregory Paul Bunner | Sara Kenn |
| David Timothy Cockey | Chelsea Kay Kite |
| Patrick Matthew Corcoran | Barbara Jean Lancaster-Beresnay |
| Halie Brooke Davison | William Gray Leland |
| Michael Andrew Deas | Joshua Todd Lever |
| Elvir Dedajic | Christopher John Lynagh |
| John Stephen England | Merissa Jane MacDougall |
| Miranda Ann Fluhrty | Allison Jean Malone |
| Amanda Nicole Fontana | Zachary Peter Marco |
| Theresa Ann Fowler | Craig Patrick Martin |
| Ryan Chapman Garner | India Rae Mathis |
| Tarynn Nicole Garrett | Robert Rubin Miracle |
| Dustin Michael Gill | Alexandra Patricia Morrison |
| Matthew Thomas Gochis | Eliana Ae Soon Mundula |
| Daniella Gold | Ted Andrew Nashland |

| Clay McKenzie Lowlin |
| O. Miles Onafowora |
| Taylor Primm Parks |
| Mitul B. Patel |
| Otishia Shamaine Pinson |
| Lauren Jessup Rakes |
| Donnell Lamorris Raye |
| Mary Sebik Rhyn |
| Andrew Nathan Roe |
| Errett Tyler Roth |
| David Parker Schmoeller |
| Elizabeth Anne Seabrook |
| Gaurav Sharma |
| Samuel Lee Smith |
| Chase Corbin Sommer |
| Erika Ann Sonberg |
| Steven William Spittler |
| Kayla Marie Thomas |
| Richard Alexander Vari |
| Richard Nathaniel Wagner |
| Paul Kenneth Weeks |
| Emily Ryan Wilkes |
| Athina Catherine Williams |
| Graham Edward Williams |
| Virginia Rae Wilson |
| Austin Michael Wolff |
| Jingyu Zhang |
THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. William Marsh Palmer, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 35295 as a Certified Public Accountant.
2. William M. Palmer, CPA (hereinafter “Respondent firm”), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.
4. Per 21 NCAC 08M .0105(a):
   A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
   (1) audits;
   (2) reviews of financial statements;
   (3) compilations of financial statements; or
   (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.
5. The Respondent disclosed on the Firm’s annual firm renewal that the Firm had performed one Agreed-Upon-Procedures (“AUP”) engagement in 2011.
6. An AUP constitutes an engagement performed in accordance with the Statements on Standards for Attestation Engagements and therefore necessitated a peer review.
7. The Respondent has not engaged in any other engagements subject to peer review and has indicated to the Board that he does not presently desire to engage in those services.
8. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that by performing an AUP, his Firm was required to participate in a peer review program. The subsequent failure to participate in a peer review program constitutes a violation of 21 NCAC 08N .0213.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondents are subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is censured.
2. The Respondent shall pay a five hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.
3. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to peer review, the Respondent’s firm shall be required to obtain a pre-issuance review of its engagement. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board; until such time that the Board determines that reviews are no longer necessary.

Approved by the Board January 23, 2017

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Follow us on Twitter: twitter.com/NCCPABOARD
At its February 20, 2017, meeting, the Board approved the applications for reinstatement and reissuance submitted by the following individuals:

### Reinstatements

- Kristy Anne Cox, #21470  
  Charlotte, NC
- Robin Linda Forstchen, #28729  
  Ridgecrest, NC
- Tracy Darrell McEntire, #20217  
  Wilkesboro, NC
- Fletcher Wright Morgan, #9282  
  Mebane, NC

### Reissuance

- Julia L. Lilley, #26609  
  Greensboro, NC

The individuals listed below were approved for inactive status during the period of December 14, 2016, through January 11, 2017. "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

### Inactive Status

- Arthur Franklin Beamer, #8569  
  Greensboro, NC
- Joseph Briggs Price, #23762  
  Asheville, NC
- George Hicks Sperry, Jr., #24182  
  Charlotte, NC
- Ellen Christensen Caldwell, #26409  
  Denver, NC
- Robert Daniel Adams, #40559  
  Chapel Hill, NC
- Michael Corbett Brown, Jr., #23406  
  Wilmington, NC
- Amanda Sava Clopton, #19396  
  Boone, NC
- Alan Paul Vercio, #40294  
  Denver, NC
- Paul Curtis Scruggs, Jr., #39115  
  Silver Spring, MD
- Lori Ann Benfield, #18456  
  Charlotte, NC
- Rachel Selisker, #17081  
  Raleigh, NC
- Marvin Allen Wilson, #14629  
  Durham, NC
- Julie A. Joy, #32927  
  McLean, VA
- Timothy Vincent Hardin, #24346  
  Huntersville, NC
- Sherrie R. High, #15369  
  Concord, NC
- Marilyn Rounds Brock, #16995  
  Kings Mountain, NC
- Jesse William Massengill, #2132  
  Goldsboro, NC
- Andrew Robert Rosenberg, #35708  
  Morehead City, NC
- Lawrence Charles Brooks, #13120  
  Louisville, IL
- George Wayne Finger, Jr., #12120  
  Pearland, TX
- Rex Earl Miller, #12463  
  Venice, FL
- Carl Gwyn Yale, #8821  
  Moravian Falls, NC
- Joseph Mitchell McCausland, Jr., #33527  
  Matthews, NC
- Michael Wayne Perry, #16325  
  Thomasville, NC
Notice of Address Change

Please Print Legibly

Full Name:
Certificate No.: Last 4 Digits of SSN:
Home Address:
City/State/Zip:
Home Phone No: Home Fax:
Personal Email:
Firm/Business Name:
Business Address:
City/State/Zip:
Business Phone No: Business Fax:
Business Email:
Signature:
Date: Send mail to: Home Business

Mail form to: PO Box 12827, Raleigh, NC 27605
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.