NOTICE OF REVOCATION OF NC CPA LICENSE

Notice is hereby given that the North Carolina State Board of Certified Public Accountant Examiners has taken disciplinary action against the holder of a North Carolina Certified Public Accountant certificate 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.

An independent agency of the State of North Carolina, the Board is responsible for the examination, licensure, and regulation of CPAs.

LICENSEE DISCIPLINED: Deirdre Clare Morrison

ADDRESS: 320 N. Judd Parkway, Ste. 218, Fuquay-Varina, NC 27526

LICENSE HELD: Certified Public Accountant (CPA)

ACTION TAKEN: Revocation of North Carolina CPA License

VIOLATIONS:
- 21 NCAC 08N .0212 Competence
- 21 NCAC 08N .0206 Cooperation with Board Inquiry

DATE OF ORDER: June 21, 2019

EFFECTIVE DATE: June 21, 2019

DATE NOTIFICATION ISSUED: July 29, 2019

BY: Robert N. Brooks, Executive Director

DISTRIBUTION:
American Institute of CPAs (AICPA)  NC Association of CPAs (NCACPA)
BBB of Eastern North Carolina  NC Department of Revenue
Fuquay-Varina Chamber of Commerce  NC Society of Accountants
Internal Revenue Service, NC  News & Observer (Raleigh, NC)
Internal Revenue Service, US  PCAOB
National Society of Accountants  SEC
NORTH CAROLINA  
BEFORE THE NORTH CAROLINA STATE BOARD OF 
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2018409

IN THE MATTER OF:  
Deirdre Clare Morrison, CPA, #33822  
Respondent  

CONSENT ORDER

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 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. The Board received a complaint against the Respondent from John Paparone (hereinafter “Complainant”). The complaint is centered on the Respondent’s alleged failure to file a tax return and her failure to communicate with the Complainant.

3. The Board staff mailed a copy of the complaint to the Respondent, requesting her response within 21 days. She did not provide a response.

4. The Board staff sent the Respondent a second letter by certified mail, requesting her response within 21 days.

5. After the Board staff sent email correspondence to the Respondent, she requested time to provide a response. Despite being granted an extension, the Respondent did not provide a response to the second letter.

6. The Board staff again contacted the Respondent by email, informing her that her response was due. The Respondent replied, stating that she had mailed a copy of her response. The response was not received.

7. The Respondent wishes to resolve this matter by consent and agrees 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. Respondent understands and agrees 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.

BASING upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is 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 did not respond to the allegations that she acted incompetently. The unrefuted allegations make a claim for a violation of 21 NCAC 08N .0212 (Competence).

3. The Respondent’s failure to provide a response to the complaint constitutes a violation of 21 NCAC 08N .0206 (Cooperation with Board Inquiry).

4. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent’s consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent’s CPA certificate is revoked for one year.

CONSENTED TO THIS THE _______________ DAY OF __________________________, 2019.

[Signature]

Respondent

APPROVED BY THE BOARD THIS THE _______________ DAY OF __________________________, 2019.

[Signature]

President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

JUNE 3, 2019