

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Pamela Jean Ricker and
Ricker Accounting Ltd.
CPA Certificate No. 14676
CPA Firm Permit No. 01526

STIPULATION AND
CONSENT ORDER
Board Files 2015-099, 2015-100, 2016-292,
2016-293, 2017-217 and 2017-337

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes section 214.10 (2016); Minnesota Statutes section 326A.02, subdivisions 4 and 6 (2016); and Minnesota Statutes section 326A.08, subdivision 1 (2016) to review complaints against certified public accountants and certified public accountant firms and to take disciplinary action whenever appropriate.

The Board received information concerning Pamela Jean Ricker ("Respondent") and Ricker Accounting Ltd ("Respondent Firm"), 12800 Industrial Park Boulevard, Suite 101, Plymouth, Minnesota 55441 (collectively, "Respondents"). The Board's Complaint Committee ("Committee") reviewed that information.

It is hereby stipulated and agreed by Respondents and the Committee that without trial or adjudication of any issue of fact or law and without any evidence or admission by any party with respect to any such issue:

1. For the purpose of this Stipulation, Respondents waive all procedures and proceedings before the Board to which Respondents may be entitled under the United States and Minnesota constitutions, statutes, or the rules of the Board, including the right to dispute the allegations against Respondents and to dispute the appropriateness of discipline in a contested case hearing pursuant to Minnesota Statutes Chapter 14 (2016), and to dispute any civil penalty imposed by this Stipulation. Respondents agree that upon the *ex parte* application of the Committee, without notice to or appearance by

Respondents, the Board may order the remedy specified in paragraph 7 below. Respondents waive the right to any judicial review of the order by appeal, by writ of certiorari, petition for review, or otherwise.

2. This Stipulation shall constitute the entire record of the proceedings herein upon which the Consent Order is based. All documents in the Board's files shall maintain the data classification to which they are entitled under the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13 (2016). They shall not, to the extent they are not already public documents, become public merely because they are referenced herein.

3. In the event the Board in its discretion does not approve this Stipulation or a lesser remedy than specified herein, this Stipulation and Consent Order shall be null and void and shall not be used for any purpose by any party. If this Stipulation is not approved and a contested case hearing is initiated by the Committee pursuant to Minnesota Statutes Chapter 14 (2016), Respondents agree not to object to the Board's initiation of the hearing and it hearing the case on the basis that the Board has become disqualified because of its review and consideration of this Stipulation or of any records relating hereto.

FACTS

4. This Stipulation is based upon the following facts. Respondents admit the facts referred to below and grants that the Board may, for the purpose of reviewing the record in paragraph 2 above, consider the following as true without prejudice to the Respondents in any current or future proceeding of the Board with regard to these or other allegations:

- a. The Board issued a Certified Public Accountant certificate to Respondent on March 12, 1992; Respondent currently holds an Active Certified Public Accountant certificate from the Board. Respondent is subject to the jurisdiction of the Board with respect to the matters referred to in this Stipulation and Consent Order.

- b. Respondent is the sole owner of Respondent Firm. The Board issued a Certified Public Accountant firm ("CPA firm") permit to Respondent Firm on November 17, 2006; Respondent Firm currently holds a Certified Public Accountant firm permit from the Board. Respondent Firm is subject to the jurisdiction of the Board with respect to the matters referred to in this Stipulation and Consent Order.
- c. Respondent improperly held client records and failed to file Federal tax returns on behalf of a client.
- d. Respondent failed to correct Federal income tax returns on behalf of a client and failed to respond to the client's requests to correct the errors.
- e. Respondent under-reported wages and taxes on W-2 forms of an employee of a business owned by her husband.
- f. For the year ending December 31, 2013, Respondent Firm received a peer review rating of fail.

5. Respondents admit that the facts and conduct specified in paragraph 4 above constitute violations of Minnesota Statutes section 326A.08, subdivision 5(a)(1), 5(a)(2), 5(a)(3), 5(a)(10), and Minnesota Statutes, section 326A.13 (b)(1) and (b)(2) (2016); and Minnesota Rules 1105.5600, subparts 1.C.(6), 1.C.(7), 1.D.(2), 1.D.(5), and 1.D.(6) and 1105.7800.A. (in reference to AICPA Code of Conduct section 1.400.040.01) (2015), are sufficient grounds for the remedy specified in paragraph 7 below, and that proof at hearing of any one or more of the allegations set forth would empower the Board to take disciplinary action pursuant to Minnesota Statutes section 326A.08 (2016).

6. This Stipulation shall not in any way or manner limit or affect the authority of the Board to proceed against Respondents by initiating a contested case hearing or by other appropriate means on the basis of any act, conduct, or admission of Respondents

justifying disciplinary action which occurred before or after the date of this Stipulation and that is not directly related to the specific facts and circumstances set forth herein.

REMEDY

7. Upon this Stipulation and record, as set forth in paragraphs 2 and 4 above, and without any further notice of proceedings, the Committee and Respondents agree that the Board may, in its discretion, issue an order to Respondents requiring compliance with the following:

- a. Respondent's CPA Certificate is **CENSURED** and **REPRIMANDED**.
- b. Respondent Firm shall surrender its CPA firm permit, number 01526, immediately in writing upon the Board's approval of this Stipulation and Consent Order. Respondent may apply for a Sole Proprietor Firm Permit upon surrender of the CPA Firm Permit.
- c. Respondents agree to no longer provide or offer any attest work, as defined by Minnesota Statutes section 326A.01, subdivision 2, to the public, or perform any other work that would require a Peer Review.

8. Respondent hereby acknowledges that she has read, understands, and agrees to this Stipulation and Consent Order and is freely and voluntarily signing the stipulation without threat or promise by the Board or any of its members, employees, or agents. When signing the stipulation, Respondent acknowledges that she is fully aware that the Stipulation and Consent Order must be approved by the Board. Respondent Firm hereby acknowledges that it agrees to this Stipulation and Consent Order and that its representative named below is freely and voluntarily signing the stipulation on its behalf without threat or promise by the Board or any of its members, employees, or agents. Respondent Firm warrants that it has duly authorized its representative named

below to sign this Stipulation and Consent Order on its behalf and that its representative acknowledges that the Stipulation and Consent Order must be approved by the Board. The Board may approve the Stipulation and Consent Order as proposed, approve the order subject to specified change, or reject it. If the changes are unacceptable to Respondents or the Board rejects the stipulation, it will be of no effect except as specified herein.

9. Under the Minnesota Government Data Practices Act, this Stipulation is classified as public data upon its issuance by the Board. (Minnesota Statutes Section 13.41, subdivision 5 (2016)). All documents in the record shall maintain the data classification to which they are entitled under the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13 (2016). They shall not, to the extent they are not already public documents, become public merely because they are referenced herein. A summary of this Order will appear in the Board's newsletter. A summary will also be sent to the national discipline data bank pertaining to the practice of public accounting.

10. This Stipulation contains the entire agreement between the parties. Respondents are not relying on any other agreement or representation of any kind, verbal or otherwise.

11. Respondents are aware that they may choose to be represented by legal counsel in this matter. Respondents knowingly waived legal representation.

12. If approved by the Board, a copy of this Stipulation and Consent Order shall be served personally or by first class mail on Respondent and Respondent Firm. The Order shall be effective and deemed issued when it is signed by the Board Chair or designee of the Chair.

CONSENT:

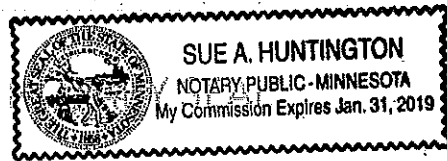
RESPONDENT

Pamela Jean Ricker
PAMELA JEAN RICKER

Dated: 7/3/17, 2017

SUBSCRIBED and sworn to before me on
this the 3 day of July, 2017.

Sue A. Huntington
(Notary Public)



My Commission Expires: 1-31-2019

RESPONDENT FIRM

Pamela Jean Ricker
RICKER ACCOUNTING LTD.
By: Pamela Jean Ricker
Its: President
Dated: 7/3, 2017

SUBSCRIBED and sworn to before me on
this the 3 day of July, 2017.

Sue A. Huntington
(Notary Public)



My Commission Expires: 1-31-2019

COMPLAINT COMMITTEE


MICHAEL M. VEKICH, CPA
Chair

Dated: 7/12, 2017

ORDER:

Upon consideration of the foregoing Stipulation and based upon all the files, records and proceedings, herein,

1. **IT IS HEREBY ORDERED** that all other terms of this Stipulation and Consent Order are adopted and implemented this 12th day of July, 2017.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY


GREGORY S. STEINER, CPA
Chair

AFFIDAVIT OF SERVICE BY MAIL


RE: Pamela Jean Ricker; CPA Certificate No. 14676; CPA Firm Permit No. 01526

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

Sara Datko, being first duly sworn, deposes and says:

13th That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the July day of July, 2017, she served the attached Stipulation and Consent Order, by depositing in the United States mail at said city and state, a true and correct copy thereof, properly enveloped, with first class and certified postage prepaid, and addressed to:

Pamela Jean Ricker
Ricker Accounting, Ltd.
17015 14th Avenue North
Plymouth, Minnesota 55447


Sara Datko

CERTIFIED MAIL
Return Receipt Requested
7016 1370 0001 0084 8949

Subscribed and sworn to before me on
this the 13th day of July, 2017.



(Notary Public)

