



DEPARTMENT OF CONSUMER AFFAIRS  
 CALIFORNIA BOARD OF ACCOUNTANCY  
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## CITATION ORDER

Hector M. Castro  
 2550 W. Main Street, #205  
 Alhambra, CA 91801

Citation No. CT-2013-1877  
 License No. 57924

The California Board of Accountancy (CBA) conducted an investigation and is issuing this citation pursuant to Business and Professions Code, Sections 125.9 and 5100, and Title 16, California Code of Regulations, Sections 95 – 95.6.

This citation details each violation charged and orders of correction where applicable. **It is the licensee's responsibility to read the entire citation.**

Unless contested, this citation shall become a final order of the CBA on March 11, 2013; the Order of Correction is due on or before March 11, 2013; and the administrative fine totaling \$1,200 is due on or before March 11, 2013.

The licensee is responsible for notifying the CBA when correction is made. Proof of correction must be received at the above address no later than five (5) working days after the correction due date.

Payment of the administrative fine should be made to the CBA by Cashier's Check or Money Order. Please include the citation number on the payment and on all correspondence.

**Failure to respond to this citation may result in disciplinary action against the licensee.**

2-5-2013  
 Date

Patti Bowers  
 Patti Bowers  
 Executive Officer  
 CALIFORNIA BOARD OF ACCOUNTANCY

PB:mr

Attachments: Statement to Cited Licensee  
 Notice of Appeal  
 Government Code Sections 11507.5, 11507.6, and 11507.7

**Item No. 1**

**Section(s)  
Violated:**

CALIFORNIA BUSINESS AND PROFESSIONS CODE  
DIVISION 3. Professions and Vocations Generally  
CHAPTER 1. Accountants  
ARTICLE 3.5. Standards of Professional Conduct

**SECTION 5060. Name of a Firm.**

- (a) No person or firm may practice public accountancy under any name which is false or misleading.
- (b) No person or firm may practice public accountancy under any name other than the name under which the person or firm holds a valid permit to practice issued by the board.
- (c) Notwithstanding subdivision (b), a sole proprietor may practice under a name other than the name set forth on his or her permit to practice, provided the name is registered by the board, is in good standing, and complies with the requirements of subdivision (a).
- (d) The board may adopt regulations to implement, interpret, and make specific the provisions of this section including, but not limited to, regulations designating particular forms of names as being false or misleading.

**Description  
of Violation:**

Hector M. Castro owned and operated an accountancy firm known as *Hector M. Castro, CPA, A Professional Corporation*, under the California Board of Accountancy's (CBA) firm license of COR 4463, since October 10, 1997. Mr. Castro failed to renew the firm license after June 30, 1998. Mr. Castro began practicing again under *Hector M. Castro, CPA, A Professional Corporation* in January 2000, which has not been registered with the CBA.

**Order of  
Abatement:**

Comply with all CBA statutes and regulations.

**Order of  
Correction:**

- Pay the administrative fine as set forth in the citation.
- Cease and desist operating under *Hector M. Castro, CPA, A Professional Corporation* until registered with the CBA.

**Time to  
Correct:**

30 days / By March 11, 2013

**Administrative  
Fine:**

\$1,200