



DEPARTMENT OF CONSUMER AFFAIRS  
 CALIFORNIA BOARD OF ACCOUNTANCY  
 2000 EVERGREEN STREET, SUITE 250  
 SACRAMENTO, CA 95815-3832  
 TELEPHONE: (916) 263-3680  
 FACSIMILE: (916) 263-3675  
 WEB ADDRESS: <http://www.cba.ca.gov>



## CITATION ORDER

Martha Duarte-Martinez  
 PO Box 1615  
 Glen Ellen, CA 95442

Citation No. CT-2013-1984  
 License No. 63982

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 21, 2013; the Order of Correction is due on or before March 21, 2013; and the administrative fine totaling \$250 is due on or before March 21, 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 license.**

2/12/2013  
 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 & PROFESSIONS CODE  
DIVISION 3. Professions and Vocations Generally  
CHAPTER 1. Accountants  
ARTICLE 3. Application of Chapter

**SECTION 5050. Practice without Permit, Temporary Practice.**

(a) Except as provided in subdivisions (b) and (c) of this section, in subdivision (a) of Section 5054, and in Section 5096.12, no person shall engage in the practice of public accountancy in this state unless the person is the holder of a valid permit to practice public accountancy issued by the board or a holder of a practice privilege pursuant to Article 5.1 (commencing with Section 5096).

**Description  
of Violation:**

During the period October 1, 2011 through December 27, 2011, Ms. Duarte-Martinez engaged in the practice of public accountancy without having a valid permit issued by the California Board of Accountancy (CBA).

**Order of  
Abatement:**

Comply with all CBA statutes and regulations.

**Order of  
Correction:**

- Pay the administrative fine as set forth in the citation.

**Time to  
Correct:**

30 days / By March 21, 2013

**Administrative  
Fine:**

\$250