SUMMARY OF THE APPEAL TRIBUNAL HEARING
(DECISION IS UNDER APPEAL TO THE ALBERTA COURT OF APPEAL)

Michelle Janz, CPA, CA appealed the Merits decision dated June 21, 2023 and the Sanctions decision dated September 28, 2023 of the Discipline Tribunal.

On September 30, 2025 an Appeal Tribunal of the Chartered Professional Accountants of Alberta, under the *Chartered Professional Accountants Act* (*CPA Act*), heard the appeal of Michelle Janz, CPA, CA. In a decision dated January 29, 2026, the Appeal Tribunal upheld the Discipline Tribunal's decisions dated June 21, 2023 and September 28, 2023. The Appeal Tribunal saw no basis to interfere with the sanctions and costs ordered by the Discipline Tribunal as Ms. Janz made no submissions with respect to the Sanctions Decision. In a decision dated June 24, 2026, the Appeal Tribunal ordered that Ms. Janz pay $5000 in costs related to her appeal.

ORDERS

The Appeal Tribunal dismissed the appeal and confirmed the Discipline Tribunal's finding of unprofessional conduct and ordered that Ms. Janz pay costs in the sum of $5000 within 60 days of the date of the decision of the Court of Appeal on her appeal unless otherwise ordered by the Court, or the discontinuance or abandonment of her appeal in the event she discontinues or abandons her appeal.

Appeal Tribunal Secretary
June 2026

Below is the summary of the Discipline Tribunal proceedings that gave rise to the above noted Appeal Tribunal hearing.

CHARTERED PROFESSIONAL ACCOUNTANTS ALBERTA

SUMMARY OF THE DISCIPLINE TRIBUNAL HEARING

The discipline hearing of Michelle Janz, CPA, CA was held virtually via Zoom on November 14-17, 2022.

In its written decision dated June 21, 2023, the Discipline Tribunal found Michelle Janz, CPA, CA guilty of unprofessional conduct in that she:

> Advertised and sought publicity for the professional services she and Firm M rendered, or sought to provide, in the Firm M marketing material entitled “Colony Member Update – June 1, 2018” which she participated in authoring and distributing, by:
>
> a. making unfavourable reflections on the competency of other registrants of CPA Alberta; and
> b. making statements, the contents of which could not be substantiated.
>
> All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2 or the regulations, bylaws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

ORDERS

The Discipline Tribunal issued the following orders:

a. Under s. 95(1)(o) of the *CPA Act* Ms. Janz shall pay a fine of $5,000 in respect to the finding of unprofessional conduct. Payment shall be made in full within 90 days of the statement of costs being served;

b. Under s. 96(1) of the *CPA Act* and CPA Alberta Bylaw 1601 Ms. Janz shall pay 25% of the complaint review costs and complaint investigation costs and 37.5% of the costs relating to the hearing. Payment shall be made within 90 days of the statement of costs being served.

c. Under section 95(1)(j) of the *CPA Act* Ms. Janz shall pay 100% of the compliance costs;

d. The Discipline Tribunal orders publication of this matter as required by section 98 of the *CPA Act* and Bylaws 1550 – 1557;

e. If Ms. Janz shall fail to comply with the orders of the Discipline Tribunal, the registration of Ms. Janz shall be cancelled.

Discipline Tribunal Secretary
September 2023