

## **SUMMARY OF THE FINDINGS OF UNPROFESSIONAL CONDUCT – UNDER APPEAL MICHELLE JANZ, CPA, CA**

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