

## Discipline Notice

On October 27, 2020, a panel of the Discipline Committee (the “Panel”) of Chartered Professional Accountants of Manitoba (“CPA Manitoba”), held a hearing into the charge of professional misconduct against Mr. Leon Schellenberg, CPA, CA, a registered member of CPA Manitoba (the “Member”).

The Member appeared before the Panel without legal representation. The Panel was advised that the Member’s plea of guilty to the charge of professional misconduct was an indication that he had accepted responsibility for his conduct.

The Panel heard submissions from counsel for the Complaints Investigation Committee (the “CIC”) that:

- On April 12, 2018, the Member telephoned and left a voice message for an employee of a government agency (the “employee”). The message left for the employee was vulgar and included a threat of violence.
- This resulted in the employee being unsettled and very concerned about the threat of violence.
- When the Member received notice of the Complaint he immediately apologized. The employee received the apology and believed it was sincere.
- It is acknowledged that rudeness, incivility and anger do not always constitute professional misconduct but when the words escalate to a threat of violence they must be viewed by a reasonable member of the profession as a marked departure from the conduct CPA Manitoba expects of its members.

The Panel heard submissions from the Member that:

- Over the course of many years he had sustained injuries and traumatic events.
- Health issues may have played a role in the message he left for the employee, but he was not able to provide any medical evidence to confirm this position.
- He apologized to the employee and that their mutual dealings thereafter were cordial.
- He acknowledged and accepted responsibility for leaving the message for the employee.

The Panel ordered:

- That the Member be reprimanded for the conduct contained in the Charge which was that the Member had breached the following rule of the Code of Professional Conduct of CPA Manitoba:
  - **Rule 201.1** *A registrant shall act at all times with courtesy and respect and in a manner which will maintain the good reputation of the profession and serve the public interest.*
- That the Member pay a fine in the amount of \$7,500 and costs in the amount of \$20,000.
- That this decision including the name of the Member be made available to the public subject to section 84(1) of the Chartered Professional Accountants Act.



**Chartered Professional Accountants of Manitoba**  
1675-One Lombard Place Winnipeg MB CANADA R3B 0X3  
T. 204 943.1538 F. 204 943.7119  
[CPAmb.ca](http://CPAmb.ca)

Inquiries regarding this matter or the complaint process can be obtained from:

Ms. Anita Wilson, CPA, CA  
Director, Ethics & Regulatory Affairs & Registrar  
CPA Manitoba  
Phone: 204-987-4567  
Email: [awilson@cpamb.ca](mailto:awilson@cpamb.ca)