

## **Independent Auditor's Report on Compliance with Act**

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To the Trustees of the Turtle River School Division:

### **Opinion**

We have audited the Public Sector Compensation Disclosure Report greater than or equal to \$75,000 of the Turtle River School Division ("Division") for the year ended December 31, 2022.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of the Division for the year ended December 31, 2022, is prepared, in all material respects, in accordance with the criteria established by the terms and conditions of section 2(1) of The Public Sector Compensation Disclosure Act.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Public Sector Compensation Disclosure Report section of our report. We are independent of the Division in accordance with the ethical requirements that are relevant to our audit of the Public Sector Compensation Disclosure Report, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Public Sector Compensation Disclosure Report**

Management is responsible for the preparation of the Public Sector Compensation Disclosure Report, in accordance with the criteria established by the terms and conditions of section 2(1) of The Public Sector Compensation Disclosure Act, and for such internal control as management determines is necessary to enable the preparation of the Public Sector Compensation Disclosure Report that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Division's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Public Sector Compensation Disclosure Report**

Our objectives are to obtain reasonable assurance about whether the Public Sector Compensation Disclosure Report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Public Sector Compensation Disclosure Report.

## Independent Auditor's Report on Compliance with Act - Continued

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As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Public Sector Compensation Disclosure Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the accompanying Public Sector Compensation Disclosure Report and whether the accompanying Public Sector Compensation Disclosure Report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Brandon, Manitoba  
May 18, 2023

*MNP LLP*

Chartered Professional Accountants



Turtle River School Division  
Disclosure in Accordance with Section 2 of  
The Public Sector Compensation Disclosure Act  
For the calendar year 2022

<b>Name</b>	<b>Position</b>	<b>Salary</b>
Annetts, Michael	Teacher	\$ 91,524.12
Barclay, Katrina	Teacher	\$ 85,301.33
Billett, Byron	Teacher	\$ 101,127.84
Billet, Tanya	Teacher	\$ 95,300.34
Buchanan, Rhonda	Principal/Teacher	\$ 116,238.04
Butler, Todd	Principal/Teacher	\$ 104,209.11
Caumartin, Kendell	Teacher	\$ 95,631.18
Desjardins, Shannon	Secretary Treasurer	\$ 94,206.23
Dmytriw, Anna-Marie	Teacher	\$ 90,454.02
Dmytriw, Nathan	Principal/Teacher	\$ 104,550.58
Duchart, Erin	Teacher	\$ 86,509.32
Emberly, Jennifer	Principal/Teacher	\$ 81,655.49
Asham, Amanda	Teacher	\$ 96,748.25
Sacharko, Wendy-Leigh	Teacher	\$ 95,631.18
Grimstead, Darlene	Teacher	\$ 93,160.91
Hazlewood, Marc	Teacher	\$ 98,793.34
Hearn Pearson, Kristina	Teacher	\$ 95,642.44
Hopfner, Steven	ICT Director	\$ 75,003.59
Lepla, Lindsay	Teacher	\$ 89,964.98
Lockhart, Joaney	Teacher	\$ 95,631.18
MacFarlane, Daniel	Teacher	\$ 88,362.10
Frohwerk, Lauren	Principal/Teacher	\$ 106,183.43
McMichael, Vernon	Principal/Teacher	\$ 110,913.08
Murray, Craig	Teacher	\$ 95,631.18
Nadeau, Courtney	Teacher	\$ 103,404.28
Nadeau, Jason	Resource Consultant/Literacy Numeracy Consultant	\$ 109,600.52
Nogaj, Michal	Teacher	\$ 95,631.26
Ogg, Sayla	Teacher	\$ 95,631.18
Oversby, Stephen	Maintenance Supervisor	\$ 79,941.93
Oversby, Tamara	Teacher	\$ 95,348.69
Plourde, Cynthia	Teacher	\$ 96,045.91
Podaima, Douglas	Teacher	\$ 90,453.94
Reimer, Matthew	Teacher	\$ 95,631.18



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<b>Name</b>	<b>Position</b>	<b>Salary</b>
Robbins, Marilyn	Teacher	\$ 91,817.76
Lussier, Ashley	Teacher	\$ 95,631.18
Shankaruk, Sheryl	Teacher	\$ 92,380.83
Smith, Christopher	Teacher	\$ 96,157.72
Smith, Lindsay	Teacher	\$ 83,785.72
Speiss, Krista	Teacher	\$ 90,454.02
Szymesko, Beverly	Superintendent/Student Services	\$ 117,305.75
Taylor, Scott	Teacher	\$ 94,319.04
Thompson, Loni	Teacher	\$ 95,894.16
Timlick, Douglas	Teacher	\$ 91,351.78
Van Humbeck, Christine	Principal/Teacher	\$ 96,211.65
Paradis, Krystal	Teacher	\$ 95,631.18
Sellman, Jennifer	Teacher	\$ 94,644.91
Wilkinson, Susanne	Teacher	\$ 89,883.90
Zalluski, Wendy	Teacher	\$ 87,921.01
6 Trustees		\$ 43,541.70