

## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH ACT**

To the Board of Trustees  
Kelsey School Division

### **Opinion**

We have audited the accompanying Schedule of Compensation of the Kelsey School Division for the year ended December 31, 2019. This Schedule has been prepared by management based on the Manitoba Public Sector Compensation Disclosure Act.

In our opinion, the Schedule of Compensation of the for the year ended December 31, 2019 is prepared, in all material respects, in accordance with the Manitoba 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 Schedule section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the Schedule in Canada, 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.

### **Emphasis of Matter – Basis of Accounting**

We draw attention to the basis of accounting disclosure. The Schedule is prepared to assist the School Division in complying with the Manitoba Public Sector Compensation Disclosure Act. As a result, the Schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### **Responsibilities of Management and Those Charged with Governance for the Schedule**

Management is responsible for the preparation of the Schedule in accordance with the Manitoba Public Sector Compensation Disclosure Act and for such internal control as management determines is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

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

### **Auditor's Responsibilities for the Audit of the Schedule**

Our objectives are to obtain reasonable assurance about whether the Schedule 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 Schedule.

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 Schedule, 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 School Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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.

The Pas, Manitoba  
June 22, 2020

*Baker Tilly HMA LLP*  
Chartered Professional Accountants

**KELSEY SCHOOL DIVISION  
THE PAS, MANITOBA**

**SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$75,000**  
For the year ended December 31, 2019

NAME	POSITION	COMPENSATION
AFATSAWO, C.	Teacher	\$91,816
BARRY, P.	Assistant Principal	98,675
BATE, A.	Teacher	93,160
BATE, K.	Counsellor	93,475
BEAULIEU, M.	Teacher	83,929
BECKINGHAM, J.	Teacher	86,604
BELL, C.	Teacher	89,327
BERSCHIED, V.	Teacher	99,685
BIRD, A.	Teacher	93,475
COTE, D.	Teacher	77,328
COTE, M.	Teacher	89,676
CRUZ, R.	Teacher	91,816
CULL, W.	Assistant Principal	98,675
DE HOOP, T.	Teacher	92,750
DEVLIEGER, A.	Teacher	90,468
DEVLIEGER, K.	Teacher	96,764
DONOVAN, S.	Teacher	91,927
DUCHARME, M.	Teacher	90,468
DUNHAM, J.	Teacher	87,377
DUNNIGAN, M.	Teacher	91,816
DYCK, K.	Teacher	81,711
ENNS, L.	Teacher	88,118
ESSON, A.	Teacher	91,908
FREESE, J.	Secretary-Treasurer	103,650
FOLEY, B.	Teacher	79,080
GALLAGHER, D.	Teacher	91,816
GEORGE, L.	Teacher	97,256
GESWIN, L.	Teacher	94,114
GIBB, L.	Teacher	81,367
GIBSON, H.	Teacher	86,888
GUILMAINE, A.	Teacher	89,036
HAMILTON, M.	Counsellor	97,994
HANCHUK, D.	Teacher	75,056

**KELSEY SCHOOL DIVISION  
THE PAS, MANITOBA**

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For the year ended December 31, 2019

NAME	POSITION	COMPENSATION
HAUKAAS, A.	Teacher	91,816
HAY, A.	Teacher	94,093
HELSTROM, S.	Teacher	101,990
HNIDY, D.	Assistant Principal	98,183
HOLBERT, L.	Teacher	98,059
HOPPER, K.	Teacher	88,274
HUNTER, G.	Teacher	91,816
HUNTER, S.	Teacher	81,263
HYNES, J.	Teacher	86,885
INGS, G.	Teacher	97,256
JACKSON, B.	Teacher	90,425
JOHNSON, K.	Teacher	90,195
JONES, M.	Teacher	92,713
KERR, C.	Teacher	92,870
KING, N.	Teacher	94,138
KLIMA, B.	Teacher	87,437
KOSHEL, D.	Assistant Principal	104,470
LANE, B.	Teacher	93,475
LANE, T.	Assistant Principal	96,204
LEGENY, A.	Teacher	93,517
LOEWEN, L.	Assistant Principal	121,944
MANYCH, T.	Principal	113,429
MARIN, H.	Teacher	93,427
MARIN, J.	Principal	113,429
MARLOW, H.	Teacher	96,764
MATHEWS, J.	Teacher	90,426
McCONNELL-HORE, K.	Principal	117,922
McGILLIVRAY, P.	Teacher	98,465
McGINNIS, T.	Teacher	89,036
McKAY, D.	Teacher	87,059
McKAY, J.	Superintendent	137,303
McLAUHLAN, A.	Teacher	80,346
McLEOD, B.	Counsellor	93,967

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THE PAS, MANITOBA**

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For the year ended December 31, 2019

NAME	POSITION	COMPENSATION
MEGGS, S.	Teacher	87,377
MITCHELL, I.	Computer Systems Administration	87,615
MOISAN, K.	Teacher	88,274
MORNINGSTAR, J.	Teacher	97,256
MOULE, L.	Teacher	76,288
NAGLE, C.	Principal	121,944
NAGLE, K.	Teacher	94,896
NAODJIDE, E.	Teacher	90,576
NOVO, M.	Teacher	85,253
OGRODNICK, K.	Teacher	89,232
OGRODNICK, V.	Teacher	87,395
PATTON, G.	Teacher	96,824
PENNER, J.	Teacher	93,475
PETRYK, A.	Teacher	85,406
PICH, H.	Teacher	78,505
POPIEL, N.	Teacher	89,485
ROBERTSON, S.	Teacher	88,213
ROUSSON, R.	Shop Foreman	85,858
SABET, M.	Teacher	87,406
SARACEVIC-LUCIC, B.	Teacher	96,223
SAWCHYN, A.	Teacher	96,764
SCOTT, D.	Teacher	91,816
SHEPHERD, G.	Director of Maint. & Trans.	96,323
SMITH, S.	Teacher	87,869
SOURA, K.	Teacher	89,078
STOLTZ, P.	Teacher	76,288
SUTTON, M.	Teacher	90,226
WADELIUS, K.	Principal	113,429
WALKER, A.	Teacher	91,500
WARD, S.	Teacher	89,078
WHALEY, A.	Teacher	85,652
WHEELER, B.	Teacher	81,217
WHYTE, E.	Teacher	92,308

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THE PAS, MANITOBA**

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For the year ended December 31, 2019

NAME	POSITION	COMPENSATION
WILLIAMS, K.	Teacher	92,687
WYATT, M.	Teacher	83,907
YASKIW, S.	Teacher	98,553
YELLOWEGA, S.	Teacher	95,664
		<b>\$9,545,661</b>