

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH ACT

To the Board of Trustees
Kelsey School Division

Opinion

We have audited the accompanying Schedule of Compensation of Kelsey School Division for the year ended December 31, 2021. This Schedule has been prepared by management based on the Manitoba Public Sector Compensation Disclosure Act.

In our opinion, the Schedule of Compensation for the year ended December 31, 2021 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 Kelsey School Division 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.

Baker Tilly HMA LLP
Chartered Professional Accountants

The Pas, Manitoba
May 24, 2022

**KELSEY SCHOOL DIVISION
THE PAS, MANITOBA**

SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$75,000

For the year ended December 31, 2021

NAME	POSITION	COMPENSATION
AFATSAWO, C.	Teacher	\$ 100,128
AUDIA, L.	Teacher	94,487
BARRY, P.	Assistant Principal	107,715
BATE, K.	Teacher	102,005
BEAULIEU, J.	Teacher	99,572
BEAULIEU, M.	Teacher	97,730
BECKINGHAM, J.	Teacher	95,242
BELL, C.	Teacher	96,977
BERSCHEID, V.	Teacher	100,930
BIRD, A.	Teacher	101,984
COTE, D.	Teacher	89,817
COTE, M.	Teacher	97,764
CRUZ, R.	Teacher	100,128
CULL, W.	Assistant Principal	76,883
DE HOOP, T.	Teacher	101,091
DEVLIEGER, A.	Teacher	103,357
DEVLIEGER, K.	Teacher	105,538
DONOVAN, S.	Teacher	100,128
DUCHARME, M.	Teacher	103,349
DUNHAM, J.	Teacher	95,274
DUNNIGAN, M.	Teacher	100,128
DYCK, K.	Teacher	88,841
ELLIOTT, J	Teacher	75,226
ENNS, L.	Teacher	100,001
ESSON, A.	Teacher	100,128
FENNER, V.	Teacher	86,662
FOLEY, B.	Teacher	91,985
GALLAGHER, D.	Teacher	100,128
GESWIN, L.	Teacher	106,402
GIBB, L.	Teacher	95,647
GIBSON, H.	Teacher	100,293
GRAHAM, M	Teacher	86,998
GREENE, A.	Teacher	86,390

**KELSEY SCHOOL DIVISION
THE PAS, MANITOBA**

SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$75,000

For the year ended December 31, 2021

NAME	POSITION	COMPENSATION
GUILMAINE, A.	Teacher	97,138
HAMILTON, M.	Teacher	106,257
HANCHUK, D.	Teacher	88,029
HARRISON, S	Teacher	83,972
HAUKAAS, A.	Teacher	102,258
HAY, A.	Teacher	98,091
HELSTROM, S.	Teacher	111,302
HNIDY, D.	Assistant Principal	107,090
HOLBERT, L.	Teacher	106,181
HOPPER, K.	Teacher	96,255
HUNTER, G.	Teacher	100,128
HUNTER, S.	Teacher	94,634
HYNES, J.	Teacher	99,944
INGS, G.	Teacher	106,163
JACKSON, B.	Teacher	97,805
JOHNSON, K.	Teacher	100,686
JOHNSTON, A.	Teacher	85,615
JONES, M.	Teacher	101,108
KERR, C.	Teacher	101,108
KING, N.	Teacher	102,162
KLIMA, B.	Teacher	95,462
KOSHEL, D.	Assistant Principal	113,978
LANE, B.	Teacher	101,992
LANE, T.	Assistant Principal	118,195
LEGENY, A.	Teacher	102,162
MACLEOD, T.	Teacher	99,729
MANYCH, T.	Principal	123,759
MARIN, H.	Teacher	103,464
MARIN, J.	Principal	123,759
MARKUS, L.	Teacher	107,801
MARLOW, H.	Teacher	110,043
MATHEWS, J.	Teacher	100,107
McCONNELL-HORE, K.	Principal	88,358

**KELSEY SCHOOL DIVISION
THE PAS, MANITOBA**

SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$75,000

For the year ended December 31, 2021

NAME	POSITION	COMPENSATION
McGILLIVRAY, P.	Teacher	107,295
McGINNIS, T.	Teacher	97,138
McKAY, D.	Teacher	95,884
McLAUHLAN, A.	Teacher	93,914
McLEOD, B.	Teacher	102,617
MEGGS, S.	Teacher	96,596
MELL, S.	Superintendent	154,341
MERCREDI, J.	Teacher	82,158
MITCHELL, I.	Tech Support Analyst	87,619
MOISAN, K.	Teacher	99,398
MORNINGSTAR, J.	Teacher	106,163
MOULE, L.	Teacher	89,363
NAGLE, C.	Principal	133,069
NAGLE, K.	Teacher	102,389
NAODJIDE, E.	Teacher	100,686
NOVO, M.	Teacher	118,994
PATTON, G.	Teacher	105,726
PENNER, J.	Teacher	102,589
PETRYK, A.	Teacher	99,330
PICH, H.	Teacher	83,949
POPIEL, N.	Teacher	101,790
PROKOPOW, R.	Teacher	75,339
ROBERTSON, S.	Teacher	96,335
ROUSSON, R.	Shop Foreman Mechanic	86,999
RUST, M.	Teacher	90,700
SABET, M.	Teacher	105,220
SALISBURY, J.	Teacher	85,963
SARACEVIC-LUCIC, B.	Teacher	107,349
SAWCHYN, A.	Teacher	106,069
SCOTT, D.	Teacher	100,128
SHEPHERD, G.	Director of Maint. & Trans.	95,192
SMITH, S.	Teacher	95,900
SOURA, K.	Teacher	97,309

**KELSEY SCHOOL DIVISION
THE PAS, MANITOBA**

SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$75,000
For the year ended December 31, 2021

NAME	POSITION	COMPENSATION
TRITTHART, L.	Teacher	86,373
TRUONG, M.	Teacher	94,027
WADELIUS, K.	Principal	123,759
WALKER, A.	Teacher	105,936
WARD, S.	Teacher	97,309
WERSTROH, S.	Teacher	80,405
WHALEY, A.	Teacher	99,597
WHEELER, B.	Teacher	95,296
WHYTE, E.	Teacher	100,753
WILLIAMS, K.	Teacher	103,452
WYATT, M.	Teacher	99,526
YASKIW, S.	Teacher	108,018
YELLOWEGA, S.	Teacher	105,503