

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, 2022. 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, 2022 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 23, 2023

**KELSEY SCHOOL DIVISION
THE PAS, MANITOBA**

SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$75,000

For the year ended December 31, 2022

NAME	POSITION	COMPENSATION
AFATSAWO, C.	Teacher	\$ 98,594
AUDIA, L.	Teacher	98,032
BARRY, P.	Assistant Principal	106,344
BATE, K.	Teacher	99,448
BEAULIEU, J.	Teacher	102,483
BEAULIEU, M.	Teacher	98,594
BELL, C.	Teacher	95,613
BERSCHEID, V.	Teacher	99,448
BIRD, A.	Teacher	100,444
BREEMERSCH, L.	Teacher	82,279
COTE, D.	Teacher	92,512
COTE, M.	Teacher	104,188
CRUZ, R.	Teacher	98,594
DE HOOP, T.	Teacher	99,566
DEVLIEGER, A.	Teacher	101,725
DEVLIEGER, K.	Teacher	103,952
DONOVAN, S.	Teacher	98,594
DUCHARME, M.	Teacher	102,516
DUNHAM, J.	Teacher	93,787
DUNNIGAN, M.	Teacher	98,594
ELLIOTT, J	Teacher	80,162
ENNS, L.	Teacher	98,340
ESSON, A.	Teacher	98,631
FENNER, V.	Teacher	89,251
FOLEY, B.	Teacher	94,043
GALLAGHER, D.	Teacher	98,594
GESWIN, L.	Teacher	104,925
GIBB, L.	Teacher	97,983
GIBSON, H.	Teacher	101,014
GRAHAM, M	Teacher	90,041
GRAVELINE, S.	Teacher	91,891
GREENE, A.	Teacher	88,423
GUILMAINE, A.	Teacher	95,820

**KELSEY SCHOOL DIVISION
THE PAS, MANITOBA**

SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$75,000

For the year ended December 31, 2022

NAME	POSITION	COMPENSATION
HAGGSTROM, G.	Teacher	87,110
HALPIN, E.	Teacher	92,736
HAMILTON, M.	Teacher	104,151
HANCHUK, D.	Teacher	90,041
HARRISON, S	Teacher	85,280
HAUKAAS, A.	Teacher	99,566
HAY, A.	Teacher	96,207
HELSTROM, S.	Teacher	109,666
HNIDY, D.	Assistant Principal	105,490
HOLBERT, L.	Teacher	104,806
HOPPER, K.	Teacher	94,759
HUNTER, G.	Teacher	98,594
HUNTER, S.	Teacher	97,164
HYNES, J.	Teacher	98,594
INGS, G.	Teacher	96,177
JOHNSON, K.	Teacher	93,210
JOHNSTON, A.	Teacher	95,271
JONES, M.	Teacher	99,566
KAHLER, G.	Secretary Treasurer	102,860
KEMMESIES, S.	Teacher	86,020
KERR, C.	Teacher	99,566
KING, N.	Teacher	101,014
KLIMA, B.	Teacher	94,821
KOSHEL, D.	Assistant Principal	112,717
LANE, B.	Teacher	100,444
LANE, T.	Assistant Principal	125,296
LEGENY, A.	Teacher	101,014
MACLEOD, T.	Teacher	102,516
MANYCH, T.	Principal	122,000
MARIN, H.	Teacher	102,516
MARIN, J.	Principal	122,000
MARLOW, H.	Teacher	119,333
MATHEWS, J.	Teacher	99,225

**KELSEY SCHOOL DIVISION
THE PAS, MANITOBA**

SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$75,000
For the year ended December 31, 2022

NAME	POSITION	COMPENSATION
McGILLIVRAY, P.	Teacher	106,106
McGINNIS, T.	Teacher	95,638
McLAUHLAN, A.	Teacher	93,787
McLEOD, B.	Teacher	101,491
MEGGS, S.	Teacher	93,787
MELL, S.	Superintendent	115,380
MERCREDI, J.	Teacher	84,487
MITCHELL, I.	Tech Support Analyst	104,072
MOISAN, K.	Teacher	104,623
MORNINGSTAR, J.	Teacher	104,806
MOULE, L.	Teacher	91,359
NAGLE, C.	Principal	131,221
NAGLE, K.	Teacher	100,444
NAODJIDE, E.	Teacher	99,448
NOVO, M.	Teacher	122,411
PATTERSON, C.	Trades - With Ticket	75,308
PATTON, G.	Teacher	104,806
PENNER, J.	Teacher	101,298
PERCHALUK, J.	Teacher	76,897
PETRYK, A.	Teacher	98,594
POPIEL, N.	Teacher	99,971
PROKOPOW, R.	Teacher	79,461
QUIRING, A.	Payroll Officer	75,115
ROBERTSON, S.	Teacher	96,660
ROUSSON, R.	Director of Maint. & Transportation	112,105
RUST, M.	Teacher	93,963
SABET, M.	Teacher	103,952
SALISBURY, J.	Teacher	88,349
SARACEVIC-LUCIC, B.	Teacher	79,923
SAWCHYN, A.	Teacher	105,814
SCOTT, D.	Teacher	98,594
SMITH, S.	Teacher	94,821
SOURA, K.	Teacher	96,074

**KELSEY SCHOOL DIVISION
THE PAS, MANITOBA**

SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$75,000

For the year ended December 31, 2022

NAME	POSITION	COMPENSATION
TRITTHART, L.	Teacher	87,749
TRUONG, M.	Teacher	93,787
WADELIUS, K.	Principal	122,000
WALKER, A.	Teacher	104,806
WARD, S.	Teacher	96,207
WERSTROH, S.	Teacher	82,816
WHALEY, A.	Teacher	98,594
WHYTE, E.	Teacher	99,447
WILLIAMS, K.	Teacher	102,516
YASKIW, S.	Teacher	106,656
YELLOWEGA, S.	Teacher	104,829
Board of Trustees	(14)	\$ 47,737