

## **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, 2023. 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, 2023 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 27, 2024

**KELSEY SCHOOL DIVISION  
THE PAS, MANITOBA**

**SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$85,000**  
For the year ended December 31, 2023

| NAME          | POSITION             | COMPENSATION |
|---------------|----------------------|--------------|
| AFATSAWO, C.  | Teacher              | \$ 97,352    |
| AUDIA, L.     | Teacher              | 97,352       |
| BARRY, P.     | Assistant Principal  | 105,905      |
| BATE, K.      | Teacher              | 97,018       |
| BEAULIEU, J.  | Teacher              | 102,065      |
| BEAULIEU, M.  | Teacher              | 97,352       |
| BERSCHEID, V. | Teacher              | 98,278       |
| BIRD, A.      | Teacher              | 99,208       |
| CALVERT, D.   | Trades - With Ticket | 90,074       |
| COTE, D.      | Teacher              | 95,273       |
| COTE, M.      | Teacher              | 106,985      |
| CRUZ, R.      | Teacher              | 97,352       |
| DE HOOP, T.   | Teacher              | 98,314       |
| DEVLIEGER, A. | Teacher              | 101,446      |
| DEVLIEGER, K. | Teacher              | 102,655      |
| DONOVAN, S.   | Teacher              | 109,553      |
| DUCHARME, M.  | Teacher              | 101,446      |
| DUNHAM, J.    | Teacher              | 92,595       |
| DUNNIGAN, M.  | Teacher              | 98,009       |
| DYCK, K.      | Teacher              | 97,352       |
| ENNS, L.      | Teacher              | 97,352       |
| ESSON, A.     | Teacher              | 97,352       |
| FENNER, V.    | Teacher              | 91,671       |
| FOLEY, B.     | Teacher              | 96,194       |
| GALLAGHER, D. | Teacher              | 97,352       |
| GAWLIUK, D.   | Teacher              | 89,205       |
| GESWIN, L.    | Teacher              | 103,617      |
| GIBB, L.      | Teacher              | 100,297      |
| GIBSON, H.    | Teacher              | 100,456      |
| GRAHAM, M.    | Teacher              | 92,066       |
| GRAVELINE, S. | Teacher              | 93,922       |
| GREENE, A.    | Teacher              | 90,482       |
| GUILMAINE, A. | Teacher              | 94,640       |

**KELSEY SCHOOL DIVISION  
THE PAS, MANITOBA**

**SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$85,000**  
For the year ended December 31, 2023

| NAME          | POSITION            | COMPENSATION |
|---------------|---------------------|--------------|
| HAGGSTROM, G. | Teacher             | 89,328       |
| HALPIN, E.    | Teacher             | 90,598       |
| HAMILTON, M.  | Teacher             | 103,152      |
| HANCHUK, D.   | Teacher             | 92,492       |
| HAUKAAS, A.   | Teacher             | 97,805       |
| HAY, A.       | Teacher             | 95,678       |
| HELSTROM, S.  | Teacher             | 108,333      |
| HNIDY, D.     | Assistant Principal | 104,228      |
| HOLBERT, L.   | Teacher             | 103,580      |
| HOPPER, K.    | Teacher             | 93,557       |
| HUNTER, G.    | Teacher             | 97,352       |
| HUNTER, S.    | Teacher             | 99,332       |
| HYNES, J.     | Teacher             | 97,352       |
| JOHNSON, K.   | Teacher             | 104,516      |
| JOHNSTON, A.  | Teacher             | 97,257       |
| JONES, M.     | Teacher             | 98,351       |
| KAHLER, G.    | Secretary Treasurer | 112,002      |
| KEMMESIES, S. | Teacher             | 85,363       |
| KERR, C.      | Teacher             | 99,078       |
| KING, N.      | Teacher             | 99,893       |
| KLIMA, B.     | Teacher             | 93,709       |
| KOSHEL, D.    | Assistant Principal | 111,474      |
| LANE, B.      | Teacher             | 99,208       |
| LANE, T.      | Principal           | 124,293      |
| LEGENY, A.    | Teacher             | 99,893       |
| MACLEOD, T.   | Teacher             | 101,446      |
| MANYCH, T.    | Principal           | 120,514      |
| MARIN, H.     | Teacher             | 101,446      |
| MARIN, J.     | Principal           | 120,514      |
| MARIN, L.     | Teacher             | 86,522       |
| MARLOW, H.    | Principal           | 120,628      |
| MATHEWS, J.   | Teacher             | 99,388       |
| MCGINNIS, T.  | Teacher             | 94,450       |

**KELSEY SCHOOL DIVISION  
THE PAS, MANITOBA**

**SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$85,000**

For the year ended December 31, 2023

| NAME            | POSITION                            | COMPENSATION |
|-----------------|-------------------------------------|--------------|
| MCLAUHLAN, A.   | Teacher                             | 92,595       |
| MCLEOD, B.      | Teacher                             | 100,335      |
| MEGGS, S.       | Teacher                             | 92,613       |
| MITCHELL, I.    | Tech Support Analyst                | 93,848       |
| MOISAN, K.      | Assistant Principal                 | 103,460      |
| MORNINGSTAR, J. | Teacher                             | 103,580      |
| MOULE, L.       | Teacher                             | 93,388       |
| NAGLE, C.       | Principal                           | 129,639      |
| NAGLE, K.       | Teacher                             | 101,020      |
| NAODJIDE, E.    | Teacher                             | 98,278       |
| NOVO, M.        | Principal                           | 122,369      |
| PATERSON, C.    | Trades - With Ticket                | 91,599       |
| PENNER, J.      | Teacher                             | 100,133      |
| PETRYK, A.      | Teacher                             | 97,352       |
| PICH, H.        | Teacher                             | 89,549       |
| POPIEL, N.      | Assistant Principal                 | 98,344       |
| ROBERTSON, S.   | Teacher                             | 95,315       |
| ROBINSON, C.    | Superintendent                      | 150,903      |
| ROUSSON, R.     | Director of Maint. & Transportation | 104,616      |
| RUST, M.        | Teacher                             | 96,197       |
| SABET, M.       | Teacher                             | 102,655      |
| SALISBURY, J.   | Teacher                             | 90,893       |
| SMITH, S.       | Teacher                             | 93,709       |
| SOURA, K.       | Teacher                             | 94,870       |
| TRITTHART, L.   | Teacher                             | 89,927       |
| TRUONG, M.      | Teacher                             | 92,595       |
| WADELIUS, K.    | Principal                           | 120,514      |
| WALKER, A.      | Teacher                             | 103,580      |
| WARD, S.        | Teacher                             | 96,150       |
| WHALEY, A.      | Teacher                             | 97,352       |
| WHYTE, E.       | Teacher                             | 98,278       |
| WILLIAMS, K.    | Teacher                             | 101,446      |
| YASKIW, S.      | Teacher                             | 105,436      |

**KELSEY SCHOOL DIVISION  
THE PAS, MANITOBA**

**SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$85,000**

For the year ended December 31, 2023

| NAME                     | POSITION   | COMPENSATION     |
|--------------------------|------------|------------------|
| YELLOWEGA, S.            | Teacher    | 102,982          |
| <b>Board of Trustees</b> | <b>(7)</b> | <b>\$ 59,550</b> |