

May 31, 2024

Western School Division
Unit 4 – 75 Thornhill Street
Morden, Manitoba R6M 1P2

To the Board of Trustees
Western School Division

We have prepared an Independent Auditor's Report on the Public Sector Compensation Disclosure Act requirements for Western School Division. Please see the attached report.

Gislason Targownik Peters

Gislason Targownik Peters
Chartered Professional Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Western School Division

Opinion

We have audited the accompanying Schedule of Remuneration of Western School Division for the year ended December 31, 2023.

In our opinion, the financial information in the Schedule as at December 31, 2023 is prepared, in all material respects, in accordance with 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 Schedule* section of our report. We are independent of Western 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 and Restriction on Distribution

We draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist Western School Division to meet the requirements of The Public Sector Compensation Disclosure Act. As a result, the Schedule may not be suitable for another purpose. Our report is intended solely for Western School Division and should not be distributed to parties other than the Western School Division or the Province of Manitoba. 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 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.

In preparing the Schedule, management is responsible for assessing Western School Division's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate Western School Division or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing Western 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 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 judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk 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 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation 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 Western School Division 's internal control.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Western School Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Schedule, or if such disclosure are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained to the date of our auditor's report. However, future events or conditions may cause Western School Division to cease to continue as a going concern.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, 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.

Gislason Targownik Peters

Gislason Targownik Peters
Chartered Professional Accountants LLP

May 31, 2024



Western School Division

Compensation Report 2023

	FTE Group	Gross Pay
ADDISON, HEATHER L	1.0000 TEACHER	100,411.28
ALBERT, JEFFREY	1.0000 TEACHER	95,171.58
ANDREWS, CHRISTINE K	1.0000 TEACHER	102,879.07
ANDREWS, JEFF R	1.0000 TEACHER	95,926.19
BATALUK, RYAN W	1.0000 TEACHER	97,191.92
BATES LAGAE, JENNIFER	1.0000 TEACHER	100,212.00
BERGEN, JANESEA	1.0000 TEACHER	87,734.66
BERGMANN, ARIEL	1.0000 TEACHER	86,660.76
BORGES-TURNBULL, SARAH M	1.0000 TEACHER	98,243.98
BOUCHER, BRADEN	1.0000 TEACHER	90,566.72
CHEWINGS, TARA	1.0000 TEACHER	91,907.45
CHIAPPETTA, CHRIS	1.0000 VICE PRINCIPAL	102,962.76
CHUYENKOV, VIKTOR	1.0000 HUMAN RESOURCES MANAGER	95,308.22
CLAYTON, MACY	1.0000 TEACHER	95,851.19
CLYDE, HEATHER	1.0000 TEACHER	98,243.98
CROCKETT-NICHOLLS, KAREN	1.0000 TEACHER	98,243.98
CURRY, LANE	1.0000 TEACHER	103,664.72
DALEBOZIK, NICOLE P	1.0000 TEACHER	95,414.62
DEJAEGHER, LEANNE N	1.0000 TEACHER	97,191.92
DOBBELAERE, SHAWNA M.C.	1.0000 TEACHER	96,145.82
DUERKSEN, DAVID	1.0000 TEACHER	95,851.19
DYCK, CHICAGO	1.0000 TEACHER	85,614.71
FENN, MARIANNE	1.0000 ASSISTANT SUPERINTENDENT	151,565.03
FINDLAY, LORALEE	1.0000 TEACHER	85,270.11
FLOWERS, TRUDY A	1.0000 TEACHER	104,497.37
FOLKETT, TODD	1.0000 PRINCIPAL	100,593.68
FRIESEN, KARI-LYNN	1.0000 TEACHER	100,686.28
GRAY, SHELLEY L	1.0000 TEACHER	89,363.89
HAMM, KATHI	1.0000 TEACHER	92,959.50
HAWRYSHKO, CRAIG	1.0000 TEACHER	90,566.72
HIEBERT, RACHEL	1.0000 TEACHER	92,052.30
HLADY, MARCIE	1.0000 TEACHER	90,566.72
HUTTON, RYAN	1.0000 TEACHER	102,804.07
JASKA, KANDYCE	1.0000 TEACHER	101,751.93
JEREMA, SAMUEL	1.0000 PRINCIPAL	127,892.87
KALINOWSKI, JULIE	1.0000 TEACHER	102,088.54
KEITH, DARLENE	0.9000 TEACHER	88,419.66

KEITH, MIKE	1.0000 TEACHER	95,851.19
KLASSEN, CARL	0.5000 TEACHER	99,156.78
KLASSEN, RENEE	1.0000 TEACHER	92,719.15
KROEKER, COURTNY	1.0000 TEACHER	87,610.51
KROETSCH, JENNIFER	1.0000 VICE PRINCIPAL	109,457.09
LEFEBVRE, JESSICA J L	1.0000 TEACHER	100,411.28
L'HEUREUX, JASON T	1.0000 TEACHER	93,311.15
LUMGAIR, BRANDI	1.0000 TEACHER	90,566.72
LY, DUONG	1.0000 TEACHER	97,191.92
MACARAEG, CHRISTOPHER MICHAEL	0.5000 TEACHER	90,726.67
MANSELL, TERRY	1.0000 TEACHER	101,751.93
MARDLI, ANDREI	1.0000 VICE PRINCIPAL	103,601.38
MARTIN, KATHRYN	1.0000 TEACHER	100,411.28
MCCARTHY-MEEKIS, PATRICIA	1.0000 TEACHER	91,907.36
MCGILL, ASTEN	1.0000 TEACHER	102,929.07
MINNELLI, ADAM	1.0000 TEACHER	94,822.18
MURRAY, CINDY	1.0000 TEACHER	96,345.79
NICHOLLS, KRIS	1.0000 TEACHER	90,566.72
PAULS, JORDAN R	1.0000 VICE PRINCIPAL	115,830.72
PEDERSEN, CARL	0.8000 SECRETARY/TREASURER	126,291.75
PENNER, LISA	1.0000 TEACHER	93,021.83
PENNER, MARLIN	1.0000 TEACHER	98,881.42
PETERS, KORINA	1.0000 TEACHER	98,243.97
PROKOPETZ, BRIAN	1.0000 TEACHER	90,175.58
RACH FRIESEN, HAYLEY	1.0000 TEACHER	90,566.72
REDDIG, CHANTEL K	1.0000 TEACHER	91,907.37
REDDING, GINETTE D	1.0000 TEACHER	95,851.19
RIGAUX, DAWN	1.0000 TEACHER	101,751.93
ROBERTSON, HELENA	1.0000 TEACHER	95,753.03
ROLLER, MERVIN	1.0000 TEACHER	91,907.45
ROSS, STEPHEN	1.0000 SUPERINTENDENT	190,868.63
ROUTHIER, TARA L	1.0000 TEACHER	95,976.19
RUTLEDGE, NICOLE D	1.0000 TEACHER	101,851.93
SALIMI, PARVIZ	1.0000 INFORMATION TECHNOLOGY DIRECTOR	96,339.18
SAMBROOK, WADE	1.0000 TEACHER	92,959.50
SCHELLENBERG, DOUG	1.0000 TEACHER	94,640.36
SHINDLE, GARTH F	1.0000 PRINCIPAL	128,356.98
SIGURDSON, TANIA M	1.0000 PRINCIPAL	130,713.32
SLOAN, REID	1.0000 TEACHER	97,291.92
SLOAN, TYLER A	1.0000 TEACHER	100,461.28
SMART, JANINE	1.0000 TEACHER	90,746.41
STEIN, JENNIFER	1.0000 TEACHER	90,861.32
ST-JEAN, ROSS	1.0000 TEACHER	102,803.97
STRYDOM, RIAAN	1.0000 TEACHER	96,145.82
SUTTON, GEOFFREY	1.0000 PRINCIPAL	107,460.58

TAN, JUSTIN	1.0000 TEACHER	97,191.92
TANGUAY, ERIC J	1.0000 TEACHER	89,912.87
THIESSEN, ANDREA	1.0000 TEACHER	102,803.97
THIESSEN, KRYSTAL	1.0000 TEACHER	90,410.03
THOMSON, RHONDA	1.0000 TEACHER	95,851.19
THWAITES, LAURA	1.0000 TEACHER	103,304.07
TOEWS, DARRYL R	1.0000 TEACHER	104,202.74
TOEWS, PUI SHAN SARAH FUNG	1.0000 TEACHER	104,202.74
TURNBULL, KYLE	1.0000 TEACHER	95,343.16
VERHOOG, JESSICA L	1.0000 TEACHER	100,411.28
VERRIER, MEGAN J	1.0000 TEACHER	86,610.95
VICTOR, LISA M	1.0000 TEACHER	95,951.19
VIGIER HUTTON, NATALIE	1.0000 TEACHER	95,851.19
WARD, MICHAEL T	1.0000 VICE PRINCIAPL	112,342.88
WHITEHEAD, GILLIAN	1.0000 TEACHER	93,021.83
WIEBE, CARLA	1.0000 VICE PRINCIAPL	112,712.98
WIENS, JASON	1.0000 TEACHER	95,851.19
WILSON, DEMARIS JF	1.0000 TEACHER	91,462.07
WINSLOW, JEREMY	1.0000 TEACHER	95,851.19
YAKE, CHANTELE	1.0000 TEACHER	95,851.19
YOUNG, KELLY L	1.0000 TEACHER	95,851.19
ZACHARIAS, MANDI R	1.0000 TEACHER	96,145.82
ZWIEP, NIKLAAS	1.0000 TEACHER	96,145.82
ZYLSTRA, ASHLEY I	1.0000 VICE PRINCIPAL	91,939.29
TRUSTEES IN AGREGATE		83577.71