

Independent Auditor's Report on Compliance with Act

To the Trustees of the Portage la Prairie School Division:

Opinion

We have audited the Public Sector Compensation Disclosure Report greater than or equal to \$85,000 of the Portage la Prairie School Division the ("Division") for the year ended December 31, 2023.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of the Division for the year ended December 31, 2023 is prepared, in all material respects, in accordance with the criteria established by the terms and conditions of section 2(1) of 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 Public Sector Compensation Disclosure Report section of our report. We are independent of the Division in accordance with the ethical requirements that are relevant to our audit of the Public Sector Compensation Disclosure Report, 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.

Responsibilities of Management and Those Charged with Governance for the Public Sector Compensation Disclosure Report

Management is responsible for the preparation of the Public Sector Compensation Disclosure Report, in accordance with the criteria established by the terms and conditions of section 2(1) of The Public Sector Compensation Disclosure Act, and for such internal control as management determines is necessary to enable the preparation of the Public Sector Compensation Disclosure Report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Public Sector Compensation Disclosure Report

Our objectives are to obtain reasonable assurance about whether the Public Sector Compensation Disclosure Report 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 Public Sector Compensation Disclosure Report.

Independent Auditor's Report on Compliance with Act - Continued

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 Public Sector Compensation Disclosure Report, 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 Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the accompanying Public Sector Compensation Disclosure Report and whether the accompanying Public Sector Compensation Disclosure Report represents the underlying transactions and events in a manner that achieves fair presentation.

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.

Portage la Prairie, Manitoba
May 27, 2024

MNP LLP

Chartered Professional Accountants

PORTAGE LA PRAIRIE SCHOOL DIVISION
PUBLIC SECTOR COMPENSATION DISCLOSURE
Year ended December 31, 2023

<u>EMPLOYEE</u>	<u>CLASSIFICATION</u>	<u>COMPENSATION</u>
Adamson, Jennifer A.	CONSULTANT	\$ 103,034.84
Akerley, Stewart D.	TEACHER	\$ 95,094.84
Andrich, Tannis M.	TEACHER	\$ 96,794.29
Armstrong-Bernier, Brittany L.	TEACHER	\$ 98,014.61
Arnold, Darin H.	TEACHER	\$ 111,068.97
Asham, Cameron R.	TEACHER	\$ 95,094.84
Asham, Janalee D.	TEACHER	\$ 102,830.63
Barnett, Donna-Lynn A.	TEACHER	\$ 98,146.76
Benedictson, Timothy S.	TEACHER	\$ 95,663.93
Bertholet, Marie H.	TEACHER	\$ 97,564.15
Borgfjord, Jennifer M.	CONSULTANT	\$ 108,657.37
Borody, Ryan J.	TEACHER	\$ 95,094.84
Boschman, Allana D.	TEACHER	\$ 89,721.17
Botterill, Thomas K.	TEACHER	\$ 104,880.34
Bradford, Janey N.	CONSULTANT	\$ 92,128.33
Brown, Heather M.	TEACHER	\$ 103,229.89
Brown, Stephanie L.	TEACHER	\$ 98,014.61
Budz, Jody D.	SCHOOL ADMIN	\$ 131,551.35
Calder, Brett R.	TEACHER	\$ 95,094.84
Calder, Jayla M.	TEACHER	\$ 95,721.60
Calder, Suzanne L.	SCHOOL ADMIN	\$ 122,632.68
Casper, Derek R.	TEACHER	\$ 100,667.74
Clark-Gillespie, Jo-Anne T.	TEACHER	\$ 96,530.52
Clarke, Steven D.	TEACHER	\$ 96,590.77
Clifford-Bousquet, Kellee L.	TEACHER	\$ 106,047.17
Coates, Kaitlyn C.	TEACHER	\$ 100,177.81
Cochrane-Thomson, Shauna L.	TEACHER	\$ 91,304.64
Cote, Tanya L.	TEACHER	\$ 92,464.62
Crevier, Jean-Guy J.	TEACHER	\$ 95,094.84
Cruz, Charlene G.	CLINICIAN	\$ 85,113.87
Cuddington, Richard T.	SENIOR ADMIN	\$ 199,435.76
Davey, Kirbey L.	TEACHER	\$ 96,675.00
De Vries, Bert	TEACHER	\$ 100,177.81
Duchnycz, Alison D.	TEACHER	\$ 100,177.81
Durdle, Darren N.	TEACHER	\$ 90,113.88
Duykers, Andrew M.	TEACHER	\$ 100,177.81
Duykers, Ashley M.	TEACHER	\$ 95,721.60
Elliott, Jonathan R.	TEACHER	\$ 96,530.52
Elliott, Tricia G.	TEACHER	\$ 99,259.08
Emoff, Tyler A.	TEACHER	\$ 86,591.56
Falk, Michelle R.	TEACHER	\$ 97,279.21

PORTAGE LA PRAIRIE SCHOOL DIVISION
PUBLIC SECTOR COMPENSATION DISCLOSURE
Year ended December 31, 2023

<u>EMPLOYEE</u>	<u>CLASSIFICATION</u>	<u>COMPENSATION</u>
Fehr, Kristine A.	TEACHER	\$ 106,739.96
Ford, Amanda R.	TEACHER	\$ 93,857.07
Fraser, Janine R.	CONSULTANT	\$ 95,677.13
Gardiner, Karen M.	TEACHER	\$ 98,014.61
Garnham, Pamela C.	SENIOR ADMIN	\$ 162,493.57
Garnham, Parker	ADMIN MAINT	\$ 108,301.80
Gertridge, Marissa A.	TEACHER	\$ 100,213.51
Goertzen, Edward J.	TEACHER	\$ 95,094.84
Green, Nicole L.	TEACHER	\$ 98,014.61
Gretsinger, Kelly R.	TEACHER	\$ 85,627.57
Guimond-Low, Natalie M.	SCHOOL ADMIN	\$ 105,384.61
Hannah, Rhonda I.	TEACHER	\$ 92,464.62
Harder-Boyle, Jodi-Ann L.	CONSULTANT	\$ 90,113.88
Harkness, Matthew J.	SCHOOL ADMIN	\$ 127,891.88
Harley, Naomi L.	TEACHER	\$ 95,094.84
Harrysingh, Hema	CLINICIAN	\$ 104,937.20
Hartnell, Jill B.	TEACHER	\$ 98,014.61
Hewitt, Stacey D.	TEACHER	\$ 91,395.26
Hiebert, Brittany J.	TEACHER	\$ 97,523.40
Hill, Alicia R.	TEACHER	\$ 94,927.52
Hinch, Brenda J.	TEACHER	\$ 100,746.99
Hobson, Lauren M.	TEACHER	\$ 85,676.54
Hocken, Sylvia K.	TEACHER	\$ 97,847.29
Hoekstra, Michael H.	TEACHER	\$ 95,663.93
Holmes, Gillian	TEACHER	\$ 98,014.61
Holmes, Sheryl E.	TEACHER	\$ 96,074.72
Hordeski, Michael B.	CONSULTANT	\$ 96,754.10
Hordeski, Laura J.	TEACHER	\$ 96,355.29
Houle, Kimberly N.	TEACHER	\$ 99,116.66
Hyman, Jonathan G.	ADMINISTRATION	\$ 98,755.62
Jack, Alana S.	CLINICIAN	\$ 106,666.80
Johnson, Tara	TEACHER	\$ 103,097.55
Kalinowich, Andrea O.	TEACHER	\$ 91,292.16
Klassen, Andrea C.	TEACHER	\$ 92,464.62
Kruk, Douglas J.	TEACHER	\$ 85,908.44
Krynski, Albert	TEACHER	\$ 100,177.81
Krynski, Laurie L.	TEACHER	\$ 98,014.61
Laidlaw, Michelle A.	SCHOOL ADMIN	\$ 120,524.32
Lanouette, Leo A.	TEACHER	\$ 100,245.03
Larson, Sherri D.	TEACHER	\$ 100,746.99
Lawrence, Patricia E.	CONSULTANT	\$ 93,801.35

PORTAGE LA PRAIRIE SCHOOL DIVISION
PUBLIC SECTOR COMPENSATION DISCLOSURE

Year ended December 31, 2023

<u>EMPLOYEE</u>	<u>CLASSIFICATION</u>	<u>COMPENSATION</u>
Livingston, Sheryl M.	TEACHER	\$ 104,992.25
Ludman, Kyra L.	TEACHER	\$ 87,583.92
Maly, Faye L.	TEACHER	\$ 95,663.93
Martini, Adam C.	TEACHER	\$ 90,321.56
Mason, Charlotte L.	TEACHER	\$ 95,283.62
Mauws, Erin L.	SCHOOL ADMIN	\$ 118,958.97
Mauws, Tanis S.	TEACHER	\$ 100,180.79
McCartney, Robin R.	TEACHER	\$ 94,948.34
McGowan, Benjamin R.	TEACHER	\$ 100,177.81
McKenzie, Kendra L.	CONSULTANT	\$ 101,907.70
McKenzie, Lawrence A.	SCHOOL ADMIN	\$ 136,967.95
McRae, Patricia M.	TEACHER	\$ 95,283.62
Mellen, Paula L.	TEACHER	\$ 100,746.99
Metcalfe, Andrew W.	TEACHER	\$ 95,797.18
Metzlaff, Monika J.	TEACHER	\$ 89,544.85
Mills, Angela D.	TEACHER	\$ 103,097.55
Moar, Doyle A.	SCHOOL ADMIN	\$ 121,273.18
Moar, Karen D.	TEACHER	\$ 100,177.81
Mosek, Vanessa L.	TEACHER	\$ 95,111.64
Murkin, Chantal M.	TEACHER	\$ 95,094.84
Murkin, Cheryl A.	TEACHER	\$ 96,872.57
Murray, Jannelle K.	TEACHER	\$ 100,010.49
Mutcher, Maxine C.	CLINICIAN	\$ 102,406.17
Neufeld, Christina M.	CONSULTANT	\$ 95,094.84
Patterson, Alan J.	SCHOOL ADMIN	\$ 114,950.63
Patterson, Darryl R.	SCHOOL ADMIN	\$ 126,072.10
Patterson, Sandra M.	TEACHER	\$ 92,464.62
Patzer, Cheryl D.	TEACHER	\$ 96,590.77
Pedden, Timothy D.	TEACHER	\$ 101,406.81
Peddle, Gillian J.	TEACHER	\$ 95,561.02
Pehura, Rob J.	SCHOOL ADMIN	\$ 121,158.38
Pierrepont, Tammy M.	TEACHER	\$ 98,084.95
Pokotylo, Sharon	TEACHER	\$ 101,925.28
Prejet, Shannon E.	TEACHER	\$ 90,526.05
Pruden, Dana E.	TEACHER	\$ 100,677.86
Pynn, Scott D.	TEACHER	\$ 98,014.61
Rands, Rochelle M.	ADMINISTRATION	\$ 152,109.81
Reichert, Darren R.	TEACHER	\$ 95,094.84
Rheault, Paulette N.	TEACHER	\$ 107,839.07
Rose, Carrie A.	TEACHER	\$ 89,544.85
Ross, Sheryl L.	TEACHER	\$ 97,034.63

PORTAGE LA PRAIRIE SCHOOL DIVISION
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Year ended December 31, 2023

<u>EMPLOYEE</u>	<u>CLASSIFICATION</u>	<u>COMPENSATION</u>
Rosset, Daniel N.	TEACHER	\$ 95,094.84
Roy, Stephanie M.	TEACHER	\$ 98,014.61
Saunders-McKay, Judith M.	TEACHER	\$ 89,569.03
Saunders, Peter J.	TEACHER	\$ 106,666.80
Sawchuk, Tricia L.	TEACHER	\$ 103,885.25
Scott, Cameron O.	TEACHER	\$ 91,292.16
Senchuk Hauser, Michelle D.	TEACHER	\$ 95,094.84
Sevcenko, Adam H.	TEACHER	\$ 98,082.71
Sevcenko, JoEllen M.	TEACHER	\$ 96,789.43
Shackleton, Lisa A.	CONSULTANT	\$ 103,192.93
Shackleton, Trevor L.	TEACHER	\$ 91,539.67
Shaw-Lyons, Sandra J.	CONSULTANT	\$ 97,337.86
Shindle, Graham D.	SCHOOL ADMIN	\$ 112,517.26
Shwaluk, Maureen J.	TEACHER	\$ 89,544.85
Skinner, Riley J.	TEACHER	\$ 97,828.12
Slobodzian, Dennis D.	TEACHER	\$ 85,459.15
Sloik, Megan B.	CONSULTANT	\$ 104,919.26
Smith, Alexandra J.	CLINICIAN	\$ 90,730.29
Smith, Andrea L.	TEACHER	\$ 98,086.80
Smith, Carrie A.	TEACHER	\$ 95,094.84
Smith, Larry R.	TEACHER	\$ 93,895.24
Smith, Valerie L.	SCHOOL ADMIN	\$ 118,636.49
Smoliak, Shauna L.	TEACHER	\$ 95,094.84
Sobkowich, Shane V.	TEACHER	\$ 95,094.84
Sokolowski, Mark S.	SCHOOL ADMIN	\$ 119,564.78
Steppan, Valerie J.	TEACHER	\$ 94,163.96
Sutherland, Amanda M.	TEACHER	\$ 85,627.57
Talbot, Colin R.	TEACHER	\$ 86,862.35
Taylor, Jordan L.	TEACHER	\$ 97,818.15
Tessier, Lisa M.	TEACHER	\$ 101,422.34
Thiessen, Coralee D.	TEACHER	\$ 96,842.33
Thompson, Colin R.	TEACHER	\$ 99,169.18
Thomson, Brittany L.	TEACHER	\$ 103,002.43
Toney, Connie L.	TEACHER	\$ 92,464.62
Tooth, Kimberley A.	TEACHER	\$ 97,847.29
Truscott, Darlene G.	TEACHER	\$ 93,857.07
Tully, Ashley B.	TEACHER	\$ 98,031.65
Van Damme, Alison L.	TEACHER	\$ 98,014.61
Vanstone, Theresa L.	SCHOOL ADMIN	\$ 121,735.94
Verwey, Claudia J.	TEACHER	\$ 102,794.95
Wermie, Joseph G.	TEACHER	\$ 92,801.67

PORTAGE LA PRAIRIE SCHOOL DIVISION
PUBLIC SECTOR COMPENSATION DISCLOSURE
Year ended December 31, 2023

<u>EMPLOYEE</u>	<u>CLASSIFICATION</u>	<u>COMPENSATION</u>
Wilson, Trisha L.	CONSULTANT	\$ 95,680.25
Wing, Diane S.	TEACHER	\$ 100,746.99
Wood, Carley J.	TEACHER	\$ 91,932.74
Wood, Lori	TEACHER	\$ 100,746.99
Yeo, Casandra A.	TEACHER	\$ 97,159.86
Zebrun, Alexander N.	TEACHER	\$ 97,797.19
Zimmerman, Kayleen	TEACHER	\$ 95,545.41
Zwarich, Kara B.	TEACHER	\$ 91,292.16
Trustees (9 Aggregate)		\$ 83,127.84

Pursuant to The Public Sector Compensation Disclosure Act, Compensation is defined as;

Compensation means compensation pursuant to any arrangement, including an employee contract, calculated to include the total value of all cash and non-cash salary or payments, allowances, bonuses, commissions and perquisites, including but not limited to all overtime payments, retirement or severance payments, lump sum payments and vacation pay-outs.