

Independent Auditor's Report on Compliance with Act

To the Chairperson and Members of the Board of Pine Creek School Division:

Opinion

We have audited the Public Sector Compensation Disclosure Report of Pine Creek School Division for the year ended December 31, 2019.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of Pine Creek School Division for the year ended December 31, 2019 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 Pine Creek School Division in accordance with the ethical requirements that are relevant to our audit of the Public Sector Compensation Disclosure Report 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.

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 Pine Creek School Division 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 Pine Creek School 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 Schedule of 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.

Brandon, Manitoba
June 29, 2020

MNP LLP

Chartered Professional Accountants



PINE CREEK SCHOOL DIVISION

PO Box 420, 25 Brown Street, Gladstone, MB R0J 0T0

(204) 385-2216

Public Sector Compensation Disclosure Report

As per Section 2(1) of The Public Sector Compensation Disclosure Act

<u>BOARD OF TRUSTEES</u>	<u>POSITION</u>	<u>COMPENSATION</u>
TOEWS, DIEDRICH	TRUSTEE	7,906.54
CAMPBELL, STEPHANIE	TRUSTEE	8,016.72
CRAIK, MARLENE	TRUSTEE	8,567.00
SAVITZKY, RICK	TRUSTEE	8,975.52
VOESENEK, E. SUSAN	TRUSTEE	9,889.52
BARBER, DEBI	TRUSTEE	9,980.22
CHAMBERS, RANDAL	TRUSTEE	10,783.12
		64,118.64

<u>EMPLOYEE</u>	<u>POSITION</u>	<u>COMPENSATION</u>
WILSON, PENNY	TEACHER	76,703.77
WOTTON, TAMMY	TEACHER	77,462.10
PUGH, TERRENCE ADAM	TEACHER	79,420.21
HICKEY, DONALD G	COORDINATOR	80,758.63
EMERSON, NATASHA	PRINCIPAL	80,905.95
FRANK, KATON	MANAGER INFO TECH	81,523.03
KRUSE, TAMMY	TEACHER	82,125.80
MCLEOD, TANYA	TEACHER	83,320.96
MASSON, ARDIN D	TEACHER	84,231.37
PENNER, AMANDA M	TEACHER	84,393.44
DONALD, ANGELA D	TEACHER	85,017.13
LYONS, BRUCE	SUPERINTENDENT	85,211.44
WOOLEY, ADRIENNE G	TEACHER	85,246.85
REMPEL, FIONA E	TEACHER	85,296.12
PRETTY, TYLER B	TEACHER	85,743.60
HENDERSON, DANIELLE I	TEACHER	86,202.15
SEMLER, WENDY	TEACHER	86,575.04
LUCAS, JASON C	TEACHER	86,634.00
DEJAEGHER, TEENA	TEACHER	86,702.46
SHEPPARD, JACLYN S	TEACHER	86,861.38
RINTOUL, ROBERT S	TEACHER	87,243.96

SMITH, VICKY L	TEACHER	87,444.94
RYZ, MICHELLE C	TEACHER	88,893.90
HOWARTH, HEATHER D	TEACHER	88,917.04
BUHLER, MELISSA M	TEACHER	89,040.94
ASHCROFT, EMORY	TEACHER	89,069.91
WILLIAMS, DEBORAH L	TEACHER	89,070.06
TOEWS, MICHAEL	TEACHER	89,070.09
STAPLES, PAMELA L	TEACHER	89,101.02
GAUDET, MARC	TEACHER	89,293.26
WALDNER, JOSHUA	TEACHER	89,782.93
HOFER, MARY ANNE	TEACHER	89,878.22
WATSON, CAMERON	TEACHER	90,123.53
SALMON, SUSAN	TEACHER	90,536.42
OSWALD, RICHARD	TEACHER	90,610.52
SAMELS, CHRISTOPHER	TEACHER	90,842.97
LEHMANN, NICOLE L	TEACHER	91,095.87
WATSON, JUDITH	TEACHER	91,227.92
LANGLOIS, DAWN	TEACHER	91,308.05
HUNT, KATHRYN	PRINCIPAL	91,336.37
NICHOLLS, KRYSTAL M	TEACHER	91,557.09
MORRISON-MEYERS, THERESA A	TEACHER	91,580.06
KLEIN, TIM	TEACHER	91,936.68
TERRICK, KEVIN J	TEACHER	92,000.30
SMITH, NANCY A	TEACHER	92,076.79
TAIT, KIMBERLY A	TEACHER	92,076.86
SKYHAR, WAYNE D	TEACHER	92,077.00
NEMETCHEK, DONOVAN	TEACHER	92,077.86
DAVEY, SHARLA D	TEACHER	92,324.89
SIGURDSON, KAREN D	CLINICIAN	93,380.77
ZANDER, SHELLEY D	TEACHER	94,639.44
FERGUSON, WINNIFRED J	TEACHER	94,792.38
MANN, HEATHER R	TEACHER	95,526.33
KOSHEL, PAUL J	TEACHER	95,752.16
TERRICK, NICOLE L	TEACHER	96,263.91
BORGFJORD, MARK G	TEACHER	96,400.26
MARRIOTT, MICHELLE	TEACHER	96,411.61
BOYCHUK, DIANA M	TEACHER	96,633.36
MCKINSTRY, KYLE D	PRINCIPAL	98,832.39
BLONDEAU, SHANNON M	PRINCIPAL	101,238.36
MARRIOTT, BRYAN	PRINCIPAL	101,998.23
WARKENTIN, ALAN	PRINCIPAL	102,175.10
NICHOL, LESLEY	COORDINATOR	104,019.45
WILLIAMS, STEVEN	PRINCIPAL	106,979.75
YOUNG, KIM L	PRINCIPAL	109,271.07