

## Independent Auditor's Report on Compliance with Act

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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, 2021.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of Pine Creek School Division for the year ended December 31, 2021 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

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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  
May 27, 2022

*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

<b><u>BOARD OF TRUSTEES</u></b>	<b><u>POSITION</u></b>	<b><u>COMPENSATION</u></b>
TOEWS, DIEDRICH	TRUSTEE	6,741.96
CAMPBELL, STEPHANIE	TRUSTEE	7,033.56
CRAIK, MARLENE	TRUSTEE	7,170.36
SAVITZKY, RICK	TRUSTEE	7,936.16
VOESENEK, E. SUSAN	TRUSTEE	8,643.66
BARBER, DEBI	TRUSTEE	9,011.81
CHAMBERS, RANDAL	TRUSTEE	10,364.76
		<hr/> <b>56,902.27</b> <hr/>

<b><u>EMPLOYEE</u></b>	<b><u>POSITION</u></b>	<b><u>COMPENSATION</u></b>
ACREE, JACQUELINE	TEACHER	89,588.62
ALEXANDER, SHANNON	PRINCIPAL	82,110.49
ANDERSON, TYSON	TEACHER	87,399.23
ASHCROFT, EMORY	TEACHER	97,300.58
BANYARD, BILL	TEACHER	77,490.78
BLONDEAU, SHANNON M	TEACHER	102,058.89
BLYTH, CARLEE	TEACHER	95,640.70
BORGFJORD, MARK G	TEACHER	105,399.59
BOYCHUK, DIANA M	TEACHER	105,660.61
BUHLER, MELISSA M	TEACHER	103,777.29

CORMIER, KAREN J	CLINICIAN	79,370.71
DAVEY, SHARLA D	TEACHER	100,666.34
DEJAEGHER, TEENA	TEACHER	94,746.99
DICKSON, JEFF	TEACHER	78,148.16
DONALD, ANGELA D	TEACHER	92,859.11
FERGUSON, WINNIFRED J	TEACHER	79,246.08
FOXON, JOCELYN B	TEACHER	86,961.31
FRANK, SHEENA L	TEACHER	84,491.87
GAUDET, MARC	TEACHER	97,416.50
HENDERSON, DANIELLE I	TEACHER	97,227.11
HIEBERT, ERWIN	MAINTENANCE COORDINATOR	88,727.64
HOFER, MARY ANNE	TEACHER	98,814.74
HOWARTH, HEATHER D	TEACHER	97,146.85
HUNT, KATHRYN	TEACHER	97,289.78
KLEIN, TIM	TEACHER	104,982.71
KOSHEL, PAUL J	TEACHER	103,676.65
KRUSE, TAMMY	TEACHER	94,023.82
LANG, TREVOR	TEACHER	95,885.06
LANGLOIS, DAWN	TEACHER	99,385.05
LAWRENCE, MEIGHAN	TEACHER	87,088.71
LEHMANN, NICOLE L	TEACHER	97,706.21
LINSKI, TRACEY	TEACHER	88,468.74
LUCAS, JASON C	TEACHER	94,808.12
MADSEN, ALANNA	PRINCIPAL	87,632.25
MANNS, HEATHER R	TEACHER	104,469.39
MANNS, JENNEL F	TEACHER	84,457.39
MANNS, RICHARD	HEAD MECHANIC	77,005.31
MARRIOTT, BRYAN	PRINCIPAL	113,369.20
MARRIOTT, MICHELLE	TEACHER	109,516.41
MASSON, ARDIN D	TEACHER	104,183.86
MCKINSTRY, KYLE D	PRINCIPAL	108,051.27
MCLEOD, TANYA	TEACHER	91,349.83
MEILLEUR, SANDRA	SUPERINTENDENT	98,576.77
MORRISON-MEYERS, THERESA A	TEACHER	99,528.99
NEMETCHEK, DONOVAN	TEACHER	100,305.48
NICHOLLS, KRYSTAL M	TEACHER	99,884.06
NIZAMANI, ASHFAQUE	SECRETARY-TREASURER	130,834.77

OSWALD, RICHARD	TEACHER	99,038.34
PAUL, BIJOY	SYSTEMS ANALYST	110,731.18
PENNER, AMANDA M	TEACHER	97,426.27
PRETTY, TYLER B	TEACHER	99,108.88
PUGH, TERRENCE ADAM	TEACHER	92,923.44
REMPEL, FIONA E	TEACHER	93,230.34
RINTOUL, ROBERT S	TEACHER	94,764.26
SALMON, SUSAN	TEACHER	98,971.94
SAMELS, CHRISTOPHER	TEACHER	99,309.83
SAWATZKY, KARI	TEACHER	75,574.90
SEMLER, WENDY	TEACHER	94,751.80
SHEPPARD, JACLYN S	TEACHER	100,533.24
SIGURDSON, KAREN D	CLINICIAN	102,377.78
SKIBO, KARLIE	TEACHER	83,056.20
SKYHAR, WAYNE D	TEACHER	100,693.97
SMITH, COLLIN L	TEACHER	98,524.96
SMITH, NANCY A	TEACHER	100,737.68
SMITH, VICKY L	TEACHER	95,059.98
SOLLNER, AMANDA	TEACHER	79,429.31
STAPLES, PAMELA L	TEACHER	97,494.27
TAIT, KIMBERLY A	TEACHER	100,705.73
TERRICK, KEVIN J	TEACHER	100,704.55
TERRICK, NICOLE L	TEACHER	104,813.25
TOEWS, MICHAEL	TEACHER	97,307.80
WALDNER, JOSHUA	TEACHER	98,158.85
WARKENTIN, ALAN	PRINCIPAL	109,979.56
WARKENTIN, MICHELLE	TEACHER	85,733.42
WATSON, CAMERON	TEACHER	105,230.69
WILLIAMS, DEBORAH L	TEACHER	97,298.74
WILLIAMS, STEVEN	PRINCIPAL	121,412.01
WILSON, PENNY	TEACHER	89,968.37
WOOLEY, ADRIENNE G	TEACHER	91,452.78
WRIGHT, TERESA	TEACHER	83,145.97
YOUNG, KIM L	PRINCIPAL	122,394.99
ZANDER, SHELLEY D	TEACHER	103,465.82