

Independent Auditor's Report on Compliance with Act

To the Chairperson and Members of the Board of Park West School Division:

Opinion

We have audited the Public Sector Compensation Disclosure Report of Park West School Division for the year ended December 31, 2021.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of Park West 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 Park West 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 Park West 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 Park West 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 24, 2022

MNP LLP

Chartered Professional Accountants

PARK WEST SCHOOL DIVISION

PUBLIC SECTOR COMPENSATION

January 1 to December 31, 2021

Ardiel-Voth, R.	\$97,858.43	Teacher
Baskerville, G.	\$93,130.56	Teacher
Baskerville, K.	\$104,512.42	Speech Pathologist
Bear, E.	\$99,325.80	Teacher
Bell, K.	\$94,768.84	Teacher
Beswatherick, P.	\$91,836.26	Teacher
Bily Fransila, S.	\$93,371.85	Principal
Bily-Reagh, L.	\$100,561.05	Teacher
Bily, L.	\$94,789.81	Teacher
Blair, K.	\$97,708.95	Teacher
Boucher, T.	\$94,789.69	Teacher
Bowley, A.	\$94,798.39	Teacher
Bowley, W.	\$108,811.28	Principal/Teacher
Bradshaw, K	\$96,278.20	Teacher
Brown, D.	\$75,986.66	Teacher
Burrough, J.	\$103,690.84	Teacher
Caldwell, D.	\$103,052.17	Teacher/Principal
Cheasley, T.	\$91,943.19	Teacher
Chichlowski, M.	\$86,828.42	Teacher
Chuchmuch, C.	\$92,953.85	Teacher
Clark, G.	\$109,930.43	Teacher
Clayton, L.	\$104,890.05	Teacher
Clearsky, C.	\$119,996.95	Superintendent of Aboriginal Education
Clempson, A.	\$112,087.95	Principal
Cote, G.	\$100,321.70	Teacher
Cote, M.	\$94,800.09	Teacher
Coughlan, R.	\$79,239.28	Teacher
Coulter, B.	\$118,377.19	Principal
Courchene, Q.	\$94,775.81	Teacher
Crampain, G.	\$101,504.53	Teacher
David, C.	\$99,368.21	Teacher
David, S.	\$161,027.00	CEO
Decorby, V.	\$95,112.86	Teacher
Denis, C.	\$78,313.27	Teacher
Desaulniers, J.	\$94,743.22	Teacher
Dufrat, D	\$92,416.44	Teacher
Dyck, K.	\$97,589.47	Teacher
Edwards, T.	\$94,782.59	Teacher
English, A.	\$102,606.14	Speech Pathologist
Facey, J.	\$92,408.38	Teacher
Falkevitch, C.	\$106,056.28	Teacher
Fouillard, T.	\$99,507.98	Teacher
Fraser, K.	\$93,607.82	Teacher
Fulton, D.	\$117,364.40	Secretary-Treasurer
Furman, I.	\$91,787.32	Teacher
Gambler, C.	\$94,147.77	Teacher
Garnett, T.	\$91,451.73	Teacher
Geekie, B.	\$107,380.82	Principal/Teacher

Giannotti, T.	\$96,813.49	Teacher
Gobert, P.	\$91,224.35	Teacher
Gorrell, H.	\$100,560.77	Teacher
Grabowski, A.	\$91,938.29	Teacher
Haas, W.	\$98,951.52	Teacher
Hamilton, J.	\$92,387.61	Teacher
Hickey, N.	\$97,708.95	Guidance Program Facilitator
Hrycak, R.	\$85,337.76	Transportation Supervisor
Huberdeau, S.	\$93,350.13	Teacher
Huberdeau, T.	\$97,711.85	Teacher
Janzen, K.	\$99,268.26	Teacher
Johnston, J.	\$79,798.99	Teacher
Kaskiw, S.	\$88,252.18	Teacher
Kehler, J.	\$106,055.07	Teacher
Kendall, L.	\$97,708.96	Teacher
King, B.	\$97,371.83	Teacher
Kleit, B.	\$96,434.63	Teacher
Klimack, D.	\$100,560.77	Teacher
Knol, M.	\$85,454.59	Teacher
Knoll, T.	\$79,192.61	Teacher
Kowalchuk, D.	\$111,019.31	Principal
Kyle, L.	\$107,966.86	Principal
Langelotz, C.	\$77,295.42	Teacher
Langevin-Murray, L.	\$100,705.73	Principal
Langlois, S.	\$102,932.40	Teacher
Lavallee, B.	\$76,262.11	Teacher
Ledoux Smith, J.	\$93,607.74	Teacher
Ledoux, G.	\$94,775.49	Teacher
Lee, J.	\$100,566.75	Teacher
Lelond, T.	\$83,917.77	Teacher
Lewis, T.	\$99,521.78	Principal
Loewen, M.	\$103,220.46	Teacher
Loewen, P.	\$94,776.80	Teacher
Logan, L.	\$108,449.16	Teacher
Luhowy, T.	\$118,599.07	Principal
Lyttle, J.	\$97,680.90	Teacher
Mackedenski, L.	\$104,890.61	Teacher
Mackedenski, S.	\$97,271.06	Teacher
Madsen, J.	\$76,397.56	Teacher
Main, K.	\$96,502.97	Teacher
Martin, J.	\$107,098.33	Principal
Maynes, S.	\$94,919.87	Teacher
McCulloch, T.	\$121,450.62	Principal
McKay, L.	\$94,722.21	Teacher
McKee, J.	\$81,875.16	Finance Director
McKerchar, A.	\$98,181.03	Teacher
McPhee-Langlois, C.	\$105,741.52	Teacher
Miller, L.	\$94,789.69	Teacher
Miller, M.	\$96,384.97	Teacher
Mitchell, M.	\$96,195.43	Teacher
Moncrief, W.	\$111,019.94	Vice-Principal
Morris, B.	\$97,709.11	Teacher
Nerbas, A.	\$103,360.78	Teacher
Norrie, J.	\$92,694.45	Teacher
Nowosad, F.	\$93,255.56	Teacher

O'Grady, E.	\$93,607.66	Teacher
Obach, C.	\$98,745.40	Teacher
Obach, L.	\$81,630.79	Teacher
Okemow, R.	\$90,259.70	Teacher
Paradine, S.	\$93,552.80	Teacher
Paull, S.	\$88,432.85	Teacher
Ploshynsky, R.	\$98,439.96	Principal
Pozzebon, S.	\$98,056.62	Teacher
Reichmuth, M.	\$97,713.78	Teacher
Reichmuth, S.	\$100,560.77	Teacher
Rice, J.	\$91,912.37	Teacher
Roszell, G.	\$87,161.00	ICT Supervisor
Rubeniuk, L.	\$76,712.86	Apprenticeship Facilitator
Salmi, K.	\$97,651.38	Teacher
Samson, A.	\$103,029.79	Teacher
Schappert, M.	\$91,752.76	Teacher
Schroeder, L.	\$92,452.21	Teacher
Schulz, L.	\$81,239.68	Teacher
Shwaluk, B.	\$100,576.52	Teacher
Sikora, B.	\$108,129.73	Vice-Principal
Slimmon Kiliwnik, B.	\$116,567.88	Student Services Coordinator
Smith, C.	\$100,946.23	Teacher
Snow, R.	\$89,222.42	Maintenance Supervisor
Stanchuk, A.	\$80,038.00	Teacher
Stelmach, D.	\$92,389.38	Teacher
Stewart-Smart, H.	\$92,031.95	Teacher
Thiesen, J.	\$98,068.62	Teacher
Ushey, C.	\$92,232.49	Teacher
Van Landeghem, D.	\$88,994.36	Teacher
Von Zuben, P.	\$97,711.78	Teacher
Waldner, K.	\$75,084.76	Teacher
Waldner, M.	\$80,970.73	Principal
Ward, S.	\$86,971.90	Teacher
Whelpton, K.	\$89,577.82	Teacher
Whitehawk, M.	\$93,882.52	Teacher
Williams, M.	\$99,173.05	Teacher
Wilson, A.	\$92,029.41	Teacher
Wood, A.	\$102,085.75	School Psychologist
Woychyshyn, N.	\$78,320.45	Teacher
Wray, L.	\$88,640.34	Teacher
Wright, B.	\$98,238.97	Teacher
Zimmer, C.	\$102,965.73	Literacy-Numeracy Facilitator
Trustees (10 aggregate)	\$62,769.52	