

Independent Auditor's Report

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, 2023.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of Park West School 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 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 - 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 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 30, 2024

MNP LLP

Chartered Professional Accountants

PARK WEST SCHOOL DIVISION

PUBLIC SECTOR COMPENSATION

January 1 to December 31, 2023

Andreychuk, J.	\$ 95,635.00	Teacher
Ardiel-Voth, R.	\$ 102,258.50	Teacher
Baskerville, G.	\$ 91,092.96	Teacher
Baskerville, K.	\$ 103,793.44	Speech Pathologist
Bauereiss, K.	\$ 96,848.12	Teacher
Bear, E.	\$ 97,222.60	Teacher
Bily Fransila, S.	\$ 97,031.72	Principal
Bily, L.	\$ 92,421.10	Teacher
Bily-Reagh, L.	\$ 97,891.94	Teacher
Blair, K.	\$ 95,634.92	Teacher
Boucher, T.	\$ 92,753.32	Teacher
Bowley, A.	\$ 92,754.16	Teacher
Bowley, W.	\$ 106,087.06	Teacher/Principal
Bradshaw, K.	\$ 95,630.92	Teacher
Brandon, G.	\$ 98,383.48	Teacher
Burrough, J.	\$ 101,459.84	Teacher
Caldwell, D.	\$ 108,447.16	Principal
Cheasley, T.	\$ 89,987.96	Teacher
Chichlowski, M.	\$ 95,635.00	Teacher
Chuchmuch, C.	\$ 91,077.35	Teacher
Clark, G.	\$ 107,655.88	Teacher
Clayton, L.	\$ 102,632.32	Teacher
Clearsky, C.	\$ 121,874.86	Superintendent of Aboriginal Education
Clempson, A.	\$ 109,410.36	Principal
Cote, M.	\$ 92,872.46	Teacher
Coulter, B.	\$ 107,352.55	Principal
Crampain, G.	\$ 98,854.12	Teacher
David, C.	\$ 99,951.80	Principal
David, S.	\$ 166,787.24	CEO
Decorby, V.	\$ 93,212.32	Teacher
Desaulniers, J.	\$ 92,754.16	Teacher
Dreilich, K.	\$ 92,046.53	Teacher
Dufrat, D.	\$ 91,356.14	Teacher
Dziver, H.	\$ 89,227.76	Teacher
Edwards, T.	\$ 92,588.19	Teacher
Eftoda, K.	\$ 95,979.17	Teacher
English, A.	\$ 101,028.48	Speech Pathologist
Fouillard, T.	\$ 98,400.76	Teacher
Fraser, K.	\$ 91,592.20	Teacher
Fraser, K.	\$ 91,857.42	Speech Pathologist
Furman, I.	\$ 89,830.28	Teacher
Gambler, C.	\$ 98,383.48	Teacher
Garnett, T.	\$ 89,357.88	Teacher
Geekie, B.	\$ 97,495.78	Teacher
Giannotti, T.	\$ 102,437.10	Teacher
Glasman, C.	\$ 103,527.00	Principal
Gobert, P.	\$ 96,701.00	Teacher
Goodtrack, D.	\$ 91,719.55	Teacher
Gorrell, H.	\$ 98,400.12	Teacher
Grabowski, A.	\$ 89,988.08	Teacher

PARK WEST SCHOOL DIVISION

PUBLIC SECTOR COMPENSATION

January 1 to December 31, 2023

Grabowski, B.	\$ 112,806.32	Vice-Principal
Haas, W.	\$ 96,896.08	Teacher
Hickey, N.	\$ 95,634.92	Guidance Program Facilitator
Howard, K.	\$ 88,811.53	Teacher
Hrycak, R.	\$ 87,107.58	Transportation Supervisor
Huberdeau, S.	\$ 91,592.44	Teacher
Huberdeau, T.	\$ 101,119.11	Teacher
Jackson, H.	\$ 94,414.64	Teacher
Johnston, J.	\$ 89,523.66	Teacher
Kaskiw, S.	\$ 97,555.70	Teacher
Kehler, J.	\$ 103,793.44	Teacher
Kendall, L.	\$ 95,634.92	Teacher
Klein, J.	\$ 88,997.61	Teacher
Kleit, B.	\$ 95,534.80	Teacher
Knol, M.	\$ 95,062.57	Teacher
Knoll, T.	\$ 85,454.93	Teacher
Kyle, L.	\$ 99,203.37	Teacher
Langevin-Murray, L.	\$ 99,068.04	Principal
Ledoux, G.	\$ 92,737.80	Teacher
Lee, J.	\$ 98,638.06	Teacher
Lewis, T.	\$ 97,758.48	Principal
Lindsay, L.	\$ 95,721.84	Principal
Loewen, M.	\$ 108,743.60	Teacher
Loewen, P.	\$ 92,312.04	Teacher
Logan, L.	\$ 108,662.50	Vice-Principal
Luhowy, T.	\$ 95,320.19	Principal
Lussier, J.	\$ 95,634.88	Teacher
Lyttle, J.	\$ 93,298.54	Teacher
Mackedenski, L.	\$ 102,632.56	Teacher
Mackedenski, S.	\$ 95,635.28	Teacher
Main, K.	\$ 100,993.01	Teacher
Maynes, S.	\$ 103,993.52	Principal
McCulloch, T.	\$ 118,841.60	Principal
McKay, L.	\$ 92,682.12	Teacher
McKerchar, A.	\$ 96,066.24	Teacher
McPhee-Langlois, C.	\$ 103,026.82	Teacher
Miller, L.	\$ 92,753.32	Teacher
Miller, M.	\$ 96,158.16	Teacher
Mitchell, M.	\$ 98,397.78	Teacher
Moncrief, W.	\$ 114,066.71	Vice-Principal
Nerbas, A.	\$ 101,590.36	Teacher
Neuhofer, B.	\$ 87,951.41	Teacher
Norrie, J.	\$ 91,705.83	Teacher
Nowosad, K.	\$ 91,092.96	Teacher
Obach, C.	\$ 93,080.64	Teacher
O'Grady, E.	\$ 91,119.12	Teacher
Okemow, R.	\$ 96,234.61	Teacher
Paradine, S.	\$ 92,384.76	Teacher
Paull, S.	\$ 86,236.70	Teacher
Pozzebon, S.	\$ 88,296.94	Teacher

PARK WEST SCHOOL DIVISION

PUBLIC SECTOR COMPENSATION

January 1 to December 31, 2023

Reichmuth, M.	\$ 100,471.60	Teacher
Reichmuth, S.	\$ 98,400.08	Teacher
Reid, G.	\$ 109,878.69	Principal
Roszell, G.	\$ 97,445.98	ICT Supervisor
Saley, S.	\$ 95,635.00	Teacher
Salmi, K.	\$ 95,634.92	Teacher
Samson, A.	\$ 101,028.20	Teacher
Sharma, L.	\$ 104,685.86	Teacher
Shwaluk, B.	\$ 98,589.24	Teacher
Simard, J.	\$ 85,217.30	Teacher
Singh, I.	\$ 120,934.66	Secretary-Treasurer
Slimmon Kiliwnik, B.	\$ 124,507.78	Student Services Coordinator
Smith, C.	\$ 99,134.13	Teacher
Snow, R.	\$ 91,084.68	Maintenance Supervisor
Stanchuk, A.	\$ 86,228.70	Teacher
Thiesen, J.	\$ 96,946.97	Teacher
Van Landeghem, D.	\$ 95,145.43	Teacher
Von Zuben, P.	\$ 95,635.00	Teacher
Whitehawk, M.	\$ 91,244.92	Teacher
Williams, M.	\$ 97,239.08	Teacher
Wilson, A.	\$ 90,047.81	Teacher
Wood, A.	\$ 101,025.63	School Psychologist
Woodyard, T.	\$ 101,028.48	Teacher
Wray, L.	\$ 95,635.28	Teacher
Wright, B.	\$ 122,915.87	Teacher
Zimmer, C.	\$ 100,872.52	Literacy-Numeracy Facilitator
Trustees (10 Aggregate)	\$ 77,477.66	