

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, 2022.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of Park West School Division for the year ended December 31, 2022 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
June 14, 2023

MNP LLP

Chartered Professional Accountants

PARK WEST SCHOOL DIVISION

PUBLIC SECTOR COMPENSATION

January 1 to December 31, 2022

| | | |
|-------------------|--------------|--|
| Andreychuk, J. | \$82,891.52 | Teacher |
| Ardiel-Voth, R. | \$97,105.07 | Teacher |
| Baskerville, G. | \$92,075.91 | Teacher |
| Baskerville, K. | \$104,884.02 | Speech Pathologist |
| Bear, E. | \$98,247.75 | Teacher |
| Beswatherick, P. | \$91,428.60 | Teacher |
| Bily Fransila, S. | \$96,372.26 | Principal |
| Bily-Reagh, L. | \$99,434.44 | Teacher |
| Bily, L. | \$93,728.24 | Teacher |
| Blair, K. | \$96,622.45 | Teacher |
| Boucher, T. | \$93,727.90 | Teacher |
| Bowley, A. | \$93,758.69 | Teacher |
| Bowley, W. | \$97,832.03 | Teacher/Principal |
| Bradshaw, K. | \$96,621.51 | Teacher |
| Brandon, G. | \$99,421.02 | Teacher |
| Brown, D. | \$79,318.57 | Teacher |
| Burrough, J. | \$102,585.25 | Teacher |
| Caldwell, D. | \$108,822.72 | Principal |
| Cheasley, T. | \$91,006.20 | Teacher |
| Chichlowski, M. | \$90,607.29 | Teacher |
| Chuchmuch, C. | \$92,003.80 | Teacher |
| Clark, G. | \$108,787.03 | Teacher |
| Clayton, L. | \$103,710.53 | Teacher |
| Clearsky, C. | \$118,730.45 | Superintendent of Aboriginal Education |
| Clempson, A. | \$110,739.63 | Principal |
| Cote, M. | \$93,850.56 | Teacher |
| Coughlan, R. | \$82,130.83 | Teacher |
| Coulter, B. | \$114,682.87 | Principal |
| Courchene, Q. | \$81,209.40 | Teacher |
| Crampain, G. | \$99,821.52 | Teacher |
| David, C. | \$98,407.13 | Teacher |
| David, S. | \$159,326.64 | CEO |
| Decorby, V. | \$94,098.77 | Teacher |
| Denis, C. | \$81,424.44 | Teacher |
| Desaulniers, J. | \$93,731.60 | Teacher |
| Dixon, P. | \$88,677.23 | Teacher |
| Dreilich, K. | \$88,761.61 | Teacher |
| Dufrat, D. | \$92,557.85 | Teacher |
| Dyck, K. | \$96,625.33 | Teacher |
| Edwards, T. | \$93,727.90 | Teacher |
| Eftoda, K. | \$80,814.25 | Teacher |
| English, A. | \$102,072.85 | Speech Pathologist |
| Falkevitch, C. | \$104,884.04 | Teacher |
| Fouillard, T. | \$99,434.70 | Teacher |
| Fraser, K. | \$92,554.45 | Teacher |
| Fraser, K. | \$80,603.51 | Speech Pathologist |
| Furman, I. | \$90,771.51 | Teacher |
| Gambler, C. | \$97,673.47 | Teacher |
| Garnett, T. | \$90,916.33 | Teacher |
| Geekie, B. | \$98,274.57 | Teacher |

PARK WEST SCHOOL DIVISION

PUBLIC SECTOR COMPENSATION

January 1 to December 31, 2022

| | | |
|---------------------|--------------|------------------------------|
| Giannotti, T. | \$99,908.39 | Teacher |
| Glasman, C. | \$87,419.06 | Principal |
| Gobert, P. | \$94,078.80 | Teacher |
| Gorrell, H. | \$99,434.10 | Teacher |
| Grabowski, A. | \$90,919.15 | Teacher |
| Graham, T. | \$77,713.78 | Teacher |
| Haas, W. | \$97,903.87 | Teacher |
| Hamilton, J. | \$90,880.38 | Teacher |
| Hickey, N. | \$96,622.45 | Guidance Program Facilitator |
| Howard, K. | \$87,284.12 | Teacher |
| Hrycak, R. | \$84,440.76 | Transportation Supervisor |
| Huberdeau, S. | \$92,554.61 | Teacher |
| Huberdeau, T. | \$100,266.49 | Teacher |
| Janzen, K. | \$98,263.57 | Teacher |
| Johnston, J. | \$85,763.62 | Teacher |
| Kaskiw, S. | \$93,264.62 | Teacher |
| Kehler, J. | \$104,884.04 | Teacher |
| Kendall, L. | \$96,625.33 | Teacher |
| King, B. | \$96,310.10 | Teacher |
| Kleit, B. | \$96,535.11 | Teacher |
| Klimack, D. | \$99,434.10 | Teacher |
| Knol, M. | \$91,748.10 | Teacher |
| Knoll, T. | \$82,452.77 | Teacher |
| Kyle, L. | \$104,622.59 | Principal/Teacher |
| Lafferriere, D. | \$77,756.00 | Teacher |
| Langelotz, C. | \$81,466.05 | Teacher |
| Langevin-Murray, L. | \$99,531.54 | Principal |
| Langlois, S. | \$102,072.43 | Teacher |
| Ledoux, G. | \$93,715.90 | Teacher |
| Lee, J. | \$99,644.40 | Teacher |
| Lelond, T. | \$75,963.58 | Teacher |
| Lewis, T. | \$98,435.37 | Principal |
| Loewen, M. | \$100,147.05 | Teacher |
| Loewen, P. | \$93,731.60 | Teacher |
| Logan, L. | \$109,790.35 | Vice-Principal |
| Luhowy, T. | \$117,282.41 | Principal |
| Lussier, J. | \$94,012.53 | Teacher |
| Lytte, J. | \$96,622.45 | Teacher |
| Mackedenski, L. | \$103,713.71 | Teacher |
| Mackedenski, S. | \$96,622.83 | Teacher |
| Main, K. | \$99,357.44 | Teacher |
| Maynes, S. | \$99,998.12 | Teacher/Principal |
| McCulloch, T. | \$120,090.22 | Principal |
| McKay, L. | \$93,660.52 | Teacher |
| McKee, J. | \$81,007.56 | Finance Director |
| McKerchar, A. | \$97,075.16 | Teacher |
| McPhee-Langlois, C. | \$103,803.06 | Teacher |
| Miller, L. | \$93,628.82 | Teacher |
| Miller, M. | \$96,908.30 | Teacher |
| Mitchell, M. | \$99,434.22 | Teacher |

PARK WEST SCHOOL DIVISION

PUBLIC SECTOR COMPENSATION

January 1 to December 31, 2022

| | | |
|----------------------|--------------|--------------------------------------|
| Moncrief, W. | \$112,816.33 | Vice-Principal |
| Morris, B. | \$96,622.57 | Teacher |
| Nemez, R. | \$76,772.70 | Teacher |
| Nerbas, A. | \$102,439.63 | Teacher |
| Nixon, B. | \$77,390.26 | Teacher |
| Norrie, J. | \$91,276.02 | Teacher |
| Nowosad, F. | \$92,089.84 | Teacher |
| O'Grady, E. | \$92,557.49 | Teacher |
| Obach, C. | \$97,782.84 | Teacher |
| Okemow, R. | \$93,689.74 | Teacher |
| Paradine, S. | \$92,554.45 | Teacher |
| Partridge, A. | \$81,676.41 | Teacher |
| Paull, S. | \$87,166.88 | Teacher |
| Pozzebon, S. | \$98,263.41 | Teacher |
| Reichmuth, M. | \$99,206.06 | Teacher/Principal |
| Reichmuth, S. | \$99,434.08 | Teacher |
| Rice, J. | \$90,916.65 | Teacher |
| Roszell, G. | \$93,254.94 | ICT Supervisor |
| Rubeniuk, L. | \$75,906.60 | Apprenticeship Facilitator |
| Saley, S. | \$95,265.15 | Teacher |
| Salmi, K. | \$96,622.45 | Teacher |
| Schroeder, L. | \$91,429.72 | Teacher |
| Shwaluk, B. | \$99,434.22 | Teacher |
| Sikora, B. | \$110,753.63 | Vice-Principal |
| Singh, I. | \$102,125.34 | Secretary-Treasurer |
| Slimmon Kiliwnik, B. | \$119,857.54 | Student Services Coordinator |
| Smith, C. | \$99,877.25 | Teacher |
| Snow, R. | \$88,295.40 | Maintenance Supervisor |
| Stanchuk, A. | \$82,018.84 | Teacher |
| Stelmach, D. | \$101,122.81 | Teacher/CBL Uptake Project Co-Leader |
| Stonehouse, S. | \$109,844.64 | Principal |
| Thiesen, J. | \$97,302.50 | Teacher |
| Ushey, C. | \$91,368.74 | Teacher |
| Van Landeghem, D. | \$91,811.60 | Teacher |
| Von Zuben, P. | \$96,622.69 | Teacher |
| Waldner, M. | \$76,544.62 | Principal |
| Ward, S. | \$90,587.66 | Teacher |
| Whelpton, K. | \$76,119.21 | Teacher |
| Whitehawk, M. | \$91,011.26 | Teacher |
| Williams, M. | \$98,260.69 | Teacher |
| Wilson, A. | \$91,038.03 | Teacher |
| Wood, A. | \$102,055.61 | School Psychologist |
| Woodyard, T. | \$100,826.42 | Teacher |
| Woychyshyn, N. | \$75,384.03 | Teacher |
| Wray, L. | \$81,736.56 | Teacher |
| Wright, B. | \$98,489.48 | Teacher |
| Zimmer, C. | \$101,932.32 | Literacy-Numeracy Facilitator |
| Trustees (14) | \$70,433.84 | |