

Tel.: 204 956 7200 Fax.: 833 888 1678 www.bdo.ca BDO Canada LLP 201 Portage Avenue - 26<sup>th</sup> Floor Winnipeg MB R3B 3K6 Canada

## Independent Auditor's Report Schedule of Compensation

To the Board of Trustees of Interlake School Division

#### Opinion

We have audited the Schedule of Compensation (the "Schedule") of Interlake School Division (the "Division") for the year ended December 31, 2023 and a summary of significant accounting policies.

In our opinion, the accompanying Schedule is prepared, in all material respects, in accordance with The Public Sector Compensation Disclosure Act (the "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 Schedule* section of our report. We are independent of the Division in accordance with the ethical requirements that are relevant to our audit of the Schedule 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.

#### Emphasis of Matter - Basis of Accounting

We draw attention to the Note to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the Division to meet the reporting requirements of the Act referred to above. As a result, the Schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the Act, and for such internal control as management determines is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Division's financial reporting process.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule 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 the Schedule.



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 Schedule, 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 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.

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.

BDO Canada LLP

Chartered Professional Accountants

Winnipeg, Manitoba May 30, 2024

# Interlake School Division Note to Schedule of Compensation

For the year ended December 31, 2023

Basis of Accounting

Pursuant to Section 2 of The Public Sector Compensation Disclosure Act, the Division shall disclose to the public in accordance with the Act the amount of compensation that it pays or provides in the year directly or indirectly. Compensation means compensation pursuant to any arrangement, including an employment contract, calculated to include the total value of all cash and non-cash salary or payments, allowances, bonuses, commissions and perquisites.

### INTERLAKE SCHOOL DIVISION Schedule of Renumeration of Employee in Excess of \$85,000 For the year ended December 31, 2023

Pursuant to the disclosure required by the Public Sector Compensation Disclosure Act, the following information is reported:

a) Compensation of Trustees over \$85,000		Nil
b) Aggregate compensation of all Trustees:	 \$	94,439
c) Compensation of Employees over \$85,000:		

Name	Position	Compensation
Anderson, Sheila	Teacher	102,721
Avgeropoulos, Michelle	Teacher	96,866
Baldwin, Bryce	Vice-Principal	111,199
Baldwin, Monica	Teacher	97,685
Banasiak, Monique	Teacher	97,045
Bartholomew, Dawn	Teacher	96,187
Benson, Leanne	Teacher	98,586
Betker, Carla	Clinician	92,990
Blahut, Myles	Principal	89,555
Block, Michael	Teacher	90,203
Bock, John	Program Support	107,880
Bodnarchuk, Jodi	Teacher	98,525
Bodnarus, Marlene	Teacher	103,414
Brad, Lauren	Teacher	86,598
Braunstein, Julie	Teacher	98,525
Brewster, Rebecca	Teacher	86,210
Brunel, Carla	Teacher	90,806
Brzuskiewicz, Vicky	Clinician	101,076
Buchan, Donna	Teacher	90,203
Busch, Lori-Anne	Program Support	104,194
Campbell, Fallon	Teacher	103,542
Campbell, Shayne	Teacher	91,735
Cassidy, Martha	Teacher	104,333
Cassils, Jason	Principal	126,153
Charlton, Jennifer	Teacher	91,735
Chrusch, Scott	Teacher	98,525
Clark, Dana	Teacher	91,697
Cliffe, Lara	Clinician	107,057
Cloud, Edward	Teacher	95,827
Comte, Shannon	Teacher	96,085
Conway, Carli	Teacher	95,952
Coolidge, Nadine	Teacher	102,237
Cornwell, Anthony	Administration	95,239
Crow, Christie	Principal	106,683
Darragh, Brooke	Teacher	104,162
Darragh, Jason	Vice-Principal	108,428
Davis, Jodi	Teacher	96,866
Degroot, Julie	Clinician	105,170
Desjardins, Christine	Teacher	98,525
Doerksen, Shawna	Teacher	90,203

Doll, Celine Douglas, John Dutkiewich, Chelsea Eluik-Prins, Tanya Erickson, Kirstin Fenske, Erin Fielder, David Flatt, Sharon Friesen, Kelly Fuerst, Leslie Gabel, Randy Good, Rebecca Gregovski, Daniel Grieve, Curtis Groves, Garret Hannah, Susan Harris, Andrea Harrison, Joshua Harrison, Raemi-Sue Harvie, Edwin Hnatuk, Mark Hume, Robert Hunnam, Erin Ivany, Morag Jack, Lindsey Jeffery, Marlo Jensen, Heather Johnson, Corinne Johnson, Deanna Marie Johnson, Warren Karpinsky, Leigh Kaur, Sandeep Klassen, Tracey Klein, Kelly Kler, Sudarshan Knight, Colleen Kurnell, Joyce Ladyka, Helen Lawson, Mark Ledochowski, Rodney Ledochowski, Ross Lee, Tim Leschyson, Brent Levesque, Jeff MacMillan, Steffani Manchulenko, Laura Margetts, Amanda Martin, Sean Marttila, Alison Masniuk, Sandy McAuley, Holly McCluskey, Chris McCurdy, Kristin McInnis, Ashley McIntosh, Lindsey

Principal 113,969 Administration 115,228 Teacher 87,024 Teacher 98,525 Teacher 97,359 Teacher 95,827 Teacher 106,930 Teacher 93,614 Teacher 98,589 Teacher 101,755 Teacher 101,237 Teacher 103,414 Teacher 92,439 Teacher 90,203 Teacher 93,515 Teacher 96,187 Teacher 100,715 Principal 105,652 Teacher 89,979 Principal 134,844 Teacher 91,044 Administrator 93,235 Teacher 97,485 Principal 111,866 Teacher 97,359 Principal 103,394 Teacher 94,892 Teacher 100,715 Teacher 103,414 Teacher 100,715 Teacher 90,203 Teacher 95,974 Teacher 91,735 Teacher 96,282 Teacher 98.586 Teacher 92,468 Teacher 95,911 Principal 103,017 Principal 115,045 Teacher 92,085 Teacher 100,876 Principal 108,785 Teacher 101,165 Principal 120,207 Teacher 96,760 Teacher 97,359 Teacher 95,827 Teacher 97,359 Teacher 99,228 Teacher 97,551 Teacher 96,866 Teacher 96,051 Teacher 93,049 Teacher 95,827 Teacher 103,414

McLean, Carter	Teacher	95,852
McLean, Chris	Teacher	97,359
McMurtry, Scott	Teacher	95,827
McTavish, John	Teacher	100,715
Medeiros, Natalie	Teacher	98,525
Meier, Chelsea	Vice-Principal	103,576
Michalyshen, Christine	Program Support	92,901
Millar, Sandra	Teacher	100,715
Moldowan, Vhana	Teacher	99,069
Mooney, Blair	Teacher	95,827
Moran, Tyler	Senior Administration	149,007
Mousseau, Melanie	Senior Administration	140,325
Munch, Cristylee	Teacher	95,614
Nickel, Maria	Teacher	96,341
Nishi, Owen	Teacher	98,525
Norberg, Ashleigh	Teacher	86,676
Obach, Kendra	Teacher	90,463
Okeke, Amanda	Teacher	100,715
Oliver, Tyler	Principal	113,083
Olson, Bill	Principal	111,298
Olson, Darcy	Teacher	92,901
Oughton, Amber	Teacher	100,758
Page, Samantha	Teacher	95,865
Palmer, Lori	Teacher	90,203
Pawluk, Lisa	Teacher	92,901
Phill, Brittany	Teacher	98,525
Pleskach, Cathy	Teacher	97,359
Ponask, Stacy	Teacher	101,076
Procter, Michelle	Administrator	118,388
Procter, Tracy	Teacher	95,827
Rambarran, Christina	Clinician	95,382
Rapke, Kelly	Teacher	97,359
Reeb, Heidi	Teacher	92,901
Reimer, Jocelyn	Teacher	103,414
Riddell, Michelle	Teacher	95,916
Rody, Daria	Teacher	92,486
Romanyszyn, Tara	Clinician	102,248
Ross, Terri	Teacher	90,544
Rukhra, Jennifer	Teacher	98,659
Schaeffer, Shelley	Teacher	103,414
Schutz, Andrea	Teacher	103,465
Scrutton, Matthew	Teacher	92,097
Shinnie, Maria	Teacher	89,722
Shulha, Samantha	Teacher	103,192
Simcoe, Kathleen	Teacher	101,856
Smith, Kristin	Principal	105,475
Soutter, Melissa	Teacher	101,076
Steeves, Christy	Vice-Principal	105,449
Stepaniuk, Jodi	Teacher	98,525
Stevenson, Janice	Teacher	90,563
Sturgeon, Lindsey	Teacher	89,245
Tait, Stacie	Teacher	102,248
Takoordial, Hemranee	Teacher	105,908
Tataryn, Heather	Teacher	96,866
Tesluck, Cassarah	Teacher	95,872

Thiessen, Jaret	Administrator	88,225
Thompson, Jenesta	Teacher	102,555
Timmermann, Jaime	Teacher	100,741
Tomyk, Kendall	Teacher	90,957
Trombo, Debra	Teacher	97,359
Tully, Lori	Teacher	97,514
Voth, Colleen	Teacher	100,715
Wadge, Aileen	Teacher	91,861
Wall, Derrick	Teacher	98,525
Ward, Margaret	Senior Administration	171,511
Ward, Zach	Teacher	93,254
Willey, Kari	Teacher	98,586
Williamson Crockatt, Patricia	Principal	120,328
Wutke, Lori	Teacher	97,359
Young, Heidi	Teacher	98,576