
INDEPENDENT AUDITOR'S REPORT ON PUBLIC SECTOR COMPENSATION DISCLOSURE

**To the Chairperson and Trustees
Evergreen School Division**

Opinion

We have audited the Evergreen School Division (the "Division") Disclosure of Salaries – Bill 57 (the "schedule") for the year ended December 31, 2020.

In our opinion, the financial information in the schedule presents fairly in all material respects, the compensation of officers and employees in excess of \$75,000 of the Division for the year ended December 31, 2020 in accordance with 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 Statement* 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Restriction on Distribution

The schedule is prepared to assist the Division to meet the requirements of the Public Sector Compensation Disclosure Act. As a result, the schedule may not be suitable for another purpose. Our report is intended solely for the Division and the Province of Manitoba and should not be distributed to other parties.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the schedule in accordance with the Public Sector Compensation Disclosure Act of the Province of Manitoba, 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.

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Independent Auditor's Report on Public Sector Compensation Disclosure to the Chairperson and Trustees – Evergreen School Division (*continued*)

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the schedule 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 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 overall presentation, structure and content of the schedule, including the disclosures, and whether the schedule 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.



Chartered Professional Accountants
1515 One Lombard Place
Winnipeg MB R3B 0X3
May 14, 2021

Evergreen School Division
Disclosure of Salaries - Bill 57
December 31, 2020

<u>EMPLOYEE</u>	<u>POSITION</u>	<u>SALARY</u>
Antonio, Carolyn	Teacher	88,350
Arnason, Linda	Teacher	94,793
Ashby, Barbara	Teacher	91,040
Bailey, Paul	Principal	106,930
Barkman, Kelly	Teacher	90,312
Barkman, Noreen	Teacher	91,193
Bates, Cheryl	Teacher	91,462
Bauer, Rachelle	Teacher	86,200
Bergman, Richard	Teacher	91,040
Boaz, Sarah	Teacher	90,312
Bodnarus, Donald	Teacher	94,793
Borgfjord, Krista	Teacher	93,244
Burak, Rachelle	Teacher	94,793
Campbell, Paula	Teacher	88,350
Casper, Glenda	Teacher	93,697
Charrier, Justin	Teacher	81,386
Charrier, Raya	Teacher	91,370
Chrol, Rob	Teacher	90,909
Chwaliboga, Cheryl	Teacher	84,816
Cranston, Andrea	Teacher	75,133
Croy, Kelly	Teacher	94,699
Cuthbert, Rosanna	Principal	108,900
Dankochik, Shelly	Teacher	99,583
Deck, Devon	Teacher	92,397
Demarchuk, Corey	Teacher	76,774
Dubois-Vandale, Kristine	Teacher	99,880
Einarson, Pamela	Teacher	84,816
Einarson, Tamara	Teacher	93,697
Elsworth, Holly	Teacher	98,178
Ewert, Jay	Teacher	90,312
Fergus, Maureen	Teacher	86,901
Fisher, Hailey	Teacher	77,450
Fridfinnson, Laura	Teacher	78,559
Furgala, Erin	Principal	110,411

Evergreen School Division
Disclosure of Salaries - Bill 57
December 31, 2020

<u>EMPLOYEE</u>	<u>POSITION</u>	<u>SALARY</u>
Gibbs, James	Principal	112,349
Gibson, Jason	Teacher	90,312
Gilbart, Jamie	Principal	102,941
Gray, Roza	Superintendent	176,211
Groot, Leona	Principal	110,079
Harding, Brad	Principal	113,223
Harding, Tanya	Teacher	98,258
Haycock, Joseph	Teacher	90,312
Heminger, Chad	Teacher	88,107
Heminger, Jessica	Consultant	96,154
Hibbert, Leanne	Teacher	84,816
Hill, Scott	Assistant Superintendent	130,358
Isfeld, Krystal	Teacher	88,403
Jantz, Robert	Teacher	96,462
Johannesson, Tabitha	Teacher	90,312
Johnston, Cheryl	Teacher	92,155
Kreutzer, Gail	Consultant	96,518
Lawrence, Amber	Teacher	78,559
Lubinski, Alison	Teacher	92,335
MacDonald, Crystal	Teacher	88,371
Mager, Leanne	Teacher	88,201
Magnusson, Della	Teacher	90,312
Marks, Charlie	IT Consultant	87,611
Marteinsson, Grace	Teacher	85,688
McDevitt, Rosaline	Teacher	95,520
Michaluk, Anthony	Teacher	86,494
Michaluk, Lisa	Teacher	88,201
Mills, Patrick	Teacher	81,386
Mills, Stephanie	Teacher	84,771
Milne, Kelly	Teacher	96,287
Morrish, Britney	Speech Pathologist	88,935
Nickerson, Jason	Teacher	84,816
Noble, Shaylyn	Teacher	85,317
Orbanski, Rachel	Teacher	90,141

Evergreen School Division
Disclosure of Salaries - Bill 57
December 31, 2020

<u>EMPLOYEE</u>	<u>POSITION</u>	<u>SALARY</u>
Patrick, Mark	Transportation Manager	75,377
Pidwinski, Lisa	Teacher	90,312
Plett, Lorna	Teacher	90,393
Poloski, Michelle	Teacher	88,201
Saigan, Craig	Teacher	95,520
Schneider, Tracy	Teacher	96,878
Schumack, Jasmine	Teacher	75,771
Semenek, Randy	Principal	106,518
Senkowski, Amanda	Secretary-Treasurer	97,665
Smolinski, Kira	Teacher	80,071
Stadnek, Scott	Teacher	78,765
Stevens, Linda	Teacher	98,178
Stouffer, Patricia	Teacher	85,543
Strachan, Megan	Teacher	79,583
Taylor, Rebekah	Teacher	90,113
Toderan, Candace	Teacher	84,816
Trumbley, Nadine	Teacher	95,520
Truscott, Richard	Teacher	96,878
Zahariuk, Katherine	Teacher	87,347
	Trustees	79,125