
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, 2023.

In our opinion, the financial information in the schedule presents fairly in all material respects, the compensation of officers and employees in excess of \$85,000 of the Division for the year ended December 31, 2023, 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
June 21, 2024

Evergreen School Division
 Disclosure of Salaries - Bill 57
 Year ended December 31, 2023

HILL, SCOTT	Superintendent / CEO	\$ 175,521.54
GRAY, ROZAS	Former Superintendent / CEO	136,892.00
MACDONALD, CRYSTALG	Principal	122,770.89
HARDING, BRAD R	Principal	121,341.93
HEMINGER, JESSICAK	Coordinator	119,604.41
FURGALA, ERIN	Principal	117,565.37
GROOT, LEONA	Principal	116,551.24
BAILEY, PAULH	Principal	116,253.72
SEMENEK, RANDYA	Principal	114,227.62
BORGFJORD, KRISTA	Principal	113,155.71
GILBART, JAMIE	Principal	112,356.01
DANKOCHIK, SHELLY	Vice Principal	110,105.18
BURNS, LINDSAY	Teacher	109,866.62
CHARRIER, RAYA	Teacher	108,014.85
ZAHARIUK, KATHERINE	Teacher	105,151.57
BURAK, RACHELLE A	Teacher	105,061.38
HARDING, TANYAM	Teacher	105,036.82
MORRISH, BRITNEY	Speech Pathologist	105,036.82
CROY, KELLY	Teacher	105,036.71
ELSWORTH, HOLLYE	Teacher	105,036.71
JANTZ, ROBERTH	Teacher	104,981.14
MCDEVITT, ROSALINE M	Teacher	103,795.98
CHROL, ROB	Teacher	103,589.87
TRUSCOTT, RICHARD D	Teacher	103,589.87
STRACHAN, MEGAN	Teacher	103,489.42
MILNE, KELLY	Teacher	103,305.78
SAGAN, JOHN CRAIG C	Teacher	102,066.83
TRUMBLEY, NADINE L	Teacher	102,066.74
STEVENS, LINDAB	Teacher	102,066.66
MAGNUSSON, DELLAM	Teacher	101,262.58
ARNASON, LINDAS	Teacher	101,243.16
ORBANSKI, RACHELL	Teacher	101,243.16
TAYLOR, REBEKAH	Teacher	101,243.16
BODNARUS, DONALD	Teacher	101,243.14
HEMINGER, CHAD	Teacher	100,554.67
BATES, CHERYLD	Teacher	100,243.42
CASPER, GLENDA	Teacher	100,243.42
EINARSON, TAMARAJ	Teacher	100,243.42
MILLS, STEPHANIE	Teacher	100,243.42
LUBINSKI, ALISON	Teacher	100,208.36
CHARRIER, JUSTIN	Teacher	99,926.70
DECK, DEVON M	Teacher	98,796.32

Evergreen School Division
 Disclosure of Salaries - Bill 57
 Year ended December 31, 2023

BARKMAN, NOREEN	Teacher	\$ 97,466.55
PLETT, LORNA	Teacher	97,150.86
HAYCOCK, JOSEPH C	Teacher	96,449.85
MILLS, PATRICK	Teacher	96,449.85
PIDWINSKI, LISA	Teacher	96,449.85
BARKMAN, KELLYM	Teacher	96,449.71
BOAZ, SARAH	Teacher	96,449.71
EWERT, JAY	Teacher	96,449.71
JOHANNESON, TABITHAL	Teacher	96,449.71
YOUNG, NICOLE	Teacher	96,449.71
SMOLINSKI, KIRA	Teacher	96,251.83
GIBSON, JASON	Teacher	95,951.94
JOHNSON, SHAWNA	Teacher	95,951.94
FRIDFINNSON, LAURA	Teacher	95,148.36
STADNEK, SCOTT	Teacher	94,882.57
CAMPBELL, PAULA	Teacher	94,551.04
FISHER, HALEY	Teacher	94,485.32
ISFELD, KRYSTALN	Teacher	94,424.65
MICHALUK, LISAM	Teacher	94,363.61
POLOSKI, MICHELLE LEE	Teacher	94,363.61
MAGER, LEANNE	Teacher	94,278.16
CHARRIER, KATHLEEN	Teacher	94,144.99
ANGUS, KIMBERLEY	Teacher	93,028.87
MICHALUK, ANTHONYM	Teacher	92,425.90
MARTEINSSON, GRACE	Teacher	91,575.18
SCHUMACK, JASMINE	Teacher	90,933.88
MARKS, CHARLIE	ITConsultant	90,736.80
THORDARSON, CHERIE	Teacher	90,693.12
CHWALIBOGA, CHERYLM	Teacher	90,570.06
HIBBERT, LEANNE	Teacher	90,570.06
NICKERSON, JASON W	Teacher	90,570.06
TODERAN, CANDACE D	Teacher	90,102.68
BOBROVICH, SERENA	Teacher	89,998.39
GIARDINO, ALLYSON	Teacher	89,998.39
KILBREI, CARLIN M	Teacher	87,546.01
SVIENSON, JESSICA	Teacher	86,899.44
	Trustees	\$ 75,711.96