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Independent Auditor's Report

To the Board of Trustees of Red River Valley School Division

Opinion

We have audited the Schedule of Compensation (the Schedule) of Red River Valley School Division (the Division) for the year ended December 31, 2022 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
June 16, 2023

Red River Valley School Division
Schedule of Compensation
For the Year Ended December 31, 2022

Basis of Accounting

Pursuant to Section 2 of The Public Sector Compensation Disclosure Act, the entity 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.

The amounts meeting the requirement for disclosure in accordance with The Public Sector Compensation Disclosure Act are as follows:

- a) Chairperson of the Board of Trustees (over \$75,000) n/a
- b) Aggregate compensation of all Trustees \$ 63,404
- c) Compensation of Officers and Employees over \$75,000:

Last Name	First Name	Position	Compensation (\$)
ADAMSON	BLAIR	TEACHERS - REGULAR	\$ 97,898
ARNAL	BRYTON J L	TEACHERS - REGULAR	\$ 75,315
BAZIN	MELANIE	TEACHERS - REGULAR	\$ 85,676
BEAUDIN	MELANIE	TEACHERS - REGULAR	\$ 93,410
BELLEMARE	STEVEN	VICE PRINCIPAL-ST. MALO	\$ 102,630
BERARD	JODY	PRINCIPAL - SUNCREST COLONY	\$ 101,839
BERGLUND	DEVON	TEACHERS - REGULAR	\$ 87,095
BERGMANN	JOHN	TEACHERS - REGULAR	\$ 105,236
BLANCHETTE	JODY	TEACHERS - REGULAR	\$ 94,147
BOUCHARD	NADINE	TEACHERS - REGULAR	\$ 93,951
BRANDT	MARLA	PRINCIPAL-LOWE FARM SCHOOL	\$ 106,485
BRAUN	JIM	HEAD MECHANIC	\$ 77,218
BURJAN	CARISSA	TEACHERS - REGULAR	\$ 100,328
BURNELL	JAYNIE	PRINCIPAL - SANFORD COLLEGIATE	\$ 115,572
BURTON	CATHY	TEACHERS - REGULAR	\$ 90,443
CAMERON	DARREN	TRANSPORTATION SUPERVISOR	\$ 90,695
CHISHOLM	JEFF	PRINCIPAL - VERMILLION SCHOOL	\$ 98,695
CHISHOLM	SUSAN	TEACHERS - REGULAR	\$ 105,002
CHRISTLE-RISSIN	SARA	TEACHERS - REGULAR	\$ 79,690
CHUDOBIAK	SHANNON	TEACHERS - REGULAR	\$ 94,309
CLAYTON	ANGELA	TEACHERS - REGULAR	\$ 96,462
COLLETTE	ROBYN	SECRETARY-TREASURER	\$ 133,288
CORY	SETH	TEACHERS - REGULAR	\$ 85,814
COTE	DARIENE	TEACHERS - REGULAR	\$ 96,301
COX	MARSHALL	TEACHERS - REGULAR	\$ 98,603
CURTIS	BRAD	SUPERINTENDENT	\$ 163,532
DAVIDSON	AMBERLEY	TEACHERS - REGULAR	\$ 99,769
DEREWIANCHUK	CORINNA	VICE PRINCIPAL-MORRIS	\$ 116,260
DEWIS	JAY	TEACHERS - REGULAR	\$ 96,462
DIXON	CHRISTINE	TEACHERS - REGULAR	\$ 96,462
DUECK	BRENT	TEACHERS - REGULAR	\$ 100,328
DUECK	JARED	TEACHERS - REGULAR	\$ 92,414
DUREAULT	CARRIE	TEACHERS - REGULAR	\$ 101,152
EDEL	CHRISTELLE	TEACHERS - REGULAR	\$ 96,462
EDEL	LAURIE	TEACHERS - REGULAR	\$ 96,462
ERHART	RIKKI	TEACHERS - REGULAR	\$ 88,907
ESTEVEZ	PAUL	TEACHERS - REGULAR	\$ 75,948

Red River Valley School Division
Schedule of Compensation
For the Year Ended December 31, 2022

Last Name	First Name	Position	Compensation (\$)
EVENSON	DIANE	TEACHERS - REGULAR	\$ 86,562
FOSSAY	ALISON	TEACHERS - REGULAR	\$ 96,462
FOUASSE	JOEL	TEACHERS - REGULAR	\$ 97,487
FRIESEN	TRAVIS	HEAD MECHANIC	\$ 77,093
FUNK	DAVID	WSH/MAINTENANCE SUPERVISOR	\$ 79,773
FUST	DALE	PRINCIPAL - STARBUCK SCHOOL	\$ 117,687
GAMINEK	KERRI	TEACHERS - REGULAR	\$ 98,508
GOSELIN	DANIELLE	TEACHERS - REGULAR	\$ 96,512
GOSELIN	ROXANNE	TEACHERS - REGULAR	\$ 105,064
GREEN	JONA	TEACHERS - REGULAR	\$ 94,477
GROELE	ALEKSANDER	IT MANAGER	\$ 83,616
HAJIN	ZLATA	TEACHERS - REGULAR	\$ 101,333
HALIUK	AMBER	TEACHERS - REGULAR	\$ 93,105
HARRISON	ASHLEY	TEACHERS - REGULAR	\$ 93,671
HERKERT	MEGAN	TEACHERS - REGULAR	\$ 77,613
HICKS	CHRISTOPHER	PRINCIPAL - HERITAGE IMMERSION	\$ 129,126
HIKER	IAN	TEACHERS - REGULAR	\$ 97,069
HILDEBRANDT	KAREN	TEACHERS - REGULAR	\$ 90,968
HODGINS-RECTOR	TAMMY	TEACHERS - REGULAR	\$ 90,443
HOFER	AMOS	PRINCIPAL - PEACE VALLEY SCHOO	\$ 99,800
HOPPER	CONNOR	TEACHERS - REGULAR	\$ 76,561
HRYHORUK	BRADLEY	TEACHERS - REGULAR	\$ 90,578
JOHNSON	VANESSA	TEACHERS - REGULAR	\$ 84,700
JOHNSTON	JODI	TEACHERS - REGULAR	\$ 96,301
KARATCHUK	JULIE	PRINCIPAL - ST. MALO SCHOOL	\$ 120,592
KILMARTIN	LEAH	TEACHERS - REGULAR	\$ 82,792
KIRKNESS	SUZANNE	TEACHERS - REGULAR	\$ 96,732
KIROUAC-FOUAD	MICHELLE	TEACHERS - REGULAR	\$ 101,137
KLIPPENSTEIN	TAMMY	TEACHERS - REGULAR	\$ 97,253
KODJA	JEAN-MARC	TEACHERS - REGULAR	\$ 98,001
KORNELSEN	TYLER	VICE PRINCIPAL-ROSENORT	\$ 100,782
KOSKIE	JACLYN	STUDENT SERVICES COORDINATOR	\$ 77,668
KROEKER	ANDREW	TEACHERS - REGULAR	\$ 90,444
KROEKER	LISA	TEACHERS - REGULAR	\$ 90,443
KURYLKO	STEPHANIE	TEACHERS - REGULAR	\$ 96,462
LAFOURNAISE	TANIA	TEACHERS - REGULAR	\$ 100,921
LAMOUREUX	RACHELLE	TEACHERS - REGULAR	\$ 97,487
LARIVIERE	JOANNE	TEACHERS - REGULAR	\$ 95,689
LAW	RACHELLE	VICE PRINCIPAL-HERITAGE	\$ 115,952
LEFLAR	SHANNON	TEACHERS - REGULAR	\$ 90,444
LEHMANN	DANIEL	TEACHERS - REGULAR	\$ 78,431
LELA	MARTIN	TEACHERS - REGULAR	\$ 88,907
LOEWEN	JENNIFER	TEACHERS - REGULAR	\$ 103,390
LOPEZ	ANTONIO	TEACHERS - REGULAR	\$ 77,148
LOPEZ	CANDACE	TEACHERS - REGULAR	\$ 100,975
LOXTON	RENEE	TEACHERS - REGULAR	\$ 100,328
MAGNE	CHARMAINE	TEACHERS - REGULAR	\$ 90,961
MAHUSSIER	BRENNA	TEACHERS - REGULAR	\$ 95,920
MANN	MARILYN	TEACHERS - REGULAR	\$ 94,309
MARTENS	DONNA	TEACHERS - REGULAR	\$ 91,049
MAYNARD	CARMEN	TEACHERS - REGULAR	\$ 90,620
MCLAREN	HYLIN	TEACHERS - REGULAR	\$ 92,676
MCMANUS	BRENDAN	TEACHERS - REGULAR	\$ 90,487
MONNEY	AMANDA	TEACHERS - REGULAR	\$ 101,901

Red River Valley School Division
Schedule of Compensation
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Last Name	First Name	Position	Compensation (\$)
MONT	RACHAEL	TEACHERS - REGULAR	\$ 102,429
MOORE	DANIEL	TEACHERS - REGULAR	\$ 90,443
MORISON	TIM	TEACHERS - REGULAR	\$ 87,095
NAYET	BONNIE	TEACHERS - REGULAR	\$ 100,328
NIX	BRIDGET	TEACHERS - REGULAR	\$ 101,742
NOEL	KIMBERLY	TEACHERS - REGULAR	\$ 93,343
O'CONNOR	ANNNDREA	TEACHERS - REGULAR	\$ 100,328
OGILVIE	CANDY	TEACHERS - REGULAR	\$ 85,566
OGILVIE	RYAN	VICE PRINCIPAL-SANFORD	\$ 100,815
OUIMET	LIANE	TEACHERS - REGULAR	\$ 101,509
PASIECZKA	PHILIPPA	TEACHERS - REGULAR	\$ 101,137
PETTINGER	SEAN	TEACHERS - REGULAR	\$ 91,780
PETTY	DARREN	TEACHERS - REGULAR	\$ 94,646
POIRIER	ASHLEY	TEACHERS - REGULAR	\$ 93,913
RICARD	RICK	TEACHERS - REGULAR	\$ 96,463
ROBERGE	SAMANTHA	TEACHERS - REGULAR	\$ 96,688
ROBINSON	JOANNE	ASSISTANT SECRETARY-TREASURER	\$ 81,983
SABOURIN	JANNINE	TEACHERS - REGULAR	\$ 101,137
SANSOME	SAMANTHA	TEACHERS - REGULAR	\$ 96,883
SAURETTE	BRIGITTE	TEACHERS - REGULAR	\$ 100,166
SCHARFENBERG	ARLIN	PRINCIPAL - ROSENORT SCHOOL	\$ 123,913
SCHETTLER	DALE	TEACHERS - REGULAR	\$ 101,742
SCHINKEL	DANIEL	TEACHERS - REGULAR	\$ 82,540
SEELEY	ARDEN	TEACHERS - REGULAR	\$ 75,283
SHAND	JONATHAN	TEACHERS - REGULAR	\$ 90,866
SIEMENS	JILL	TEACHERS - REGULAR	\$ 81,112
SINNOCK	KELLI	TEACHERS - REGULAR	\$ 101,742
SKOG	ANGELA	VICE PRINCIPAL-MORRIS	\$ 103,910
SKOG	DARREN	ASSISTANT SUPERINTENDENT	\$ 152,411
SKOGLUND	JENNA	TEACHERS - REGULAR	\$ 81,534
SLOBODZIAN	DONNA	TEACHERS - REGULAR	\$ 96,536
STEFANYSHYN	CARA	TEACHERS - REGULAR	\$ 101,353
STEVENSON	KEVIN	TEACHERS - REGULAR	\$ 98,799
STEVENSON	SHAWNA	TEACHERS - REGULAR	\$ 91,049
SUFFIELD	DAVID	TEACHERS - REGULAR	\$ 90,443
TETRAULT	CASSANDRA	TEACHERS - REGULAR	\$ 96,462
THOMPSON	TRICIA	TEACHERS - REGULAR	\$ 94,309
THOMSON	SCOTT	PRINCIPAL - J. A. CUDDY SCHOOL	\$ 104,199
THORVALDSON	ADAM	TEACHERS - REGULAR	\$ 96,463
TOEWS-LOPEZ	TAMARA	TEACHERS - REGULAR	\$ 93,045
TORMEY	JENNIFER	TEACHERS - REGULAR	\$ 96,690
TRAINER	KELLY	TEACHERS - REGULAR	\$ 101,742
TRUDEL	DANIEL	TEACHERS - REGULAR	\$ 93,647
VIEIRA	PAOLA	TEACHERS - REGULAR	\$ 96,462
WARREN	MAUREEN	TEACHERS - REGULAR	\$ 97,069
WATSON	MIKE	PRINCIPAL - MORRIS SCHOOL	\$ 124,941
WIEBE	DENNIS	TECHNOLOGY COORDINATOR	\$ 98,281
WIEBE	ROBIN	TEACHERS - REGULAR	\$ 81,891
WUERCH	JODIE	TEACHERS - REGULAR	\$ 94,309
WYNESS	DANIELLE	TEACHERS - REGULAR	\$ 102,265
YEATS	YVONNE	TEACHERS - REGULAR	\$ 101,388
YESKE	SHANE	TEACHERS - REGULAR	\$ 105,002
ZURBA	MICHAEL	TEACHERS - REGULAR	\$ 109,895