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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, 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
April 19, 2024

Red River Valley School Division
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 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 \$85,000) n/a
- b) Aggregate compensation of all Trustees \$ 79,219
- c) Compensation of Officers and Employees over \$85,000:

Last Name	First Name	Position	Compensation (\$)
ADAMSON	BLAIR	TEACHERS - REGULAR	\$ 97,528
BELLEMARE	STEVEN	VICE-PRINCIPAL - ST. MALO	\$ 104,156
BERARD	JODY	PRINCIPAL - SUNCREST COLONY	\$ 100,893
BERGMANN	JOHN	TEACHERS - REGULAR	\$ 104,195
BERTRAND	ALEX	TEACHERS - REGULAR	\$ 100,198
BLAHY	TAMMY LYNN	STUDENT SERVICES COORDINATOR	\$ 114,814
BLANCHETTE	JODY	TEACHERS - REGULAR	\$ 93,137
BOUCHARD	NADINE	TEACHERS - REGULAR	\$ 95,411
BRANDT	MARLA	PRINCIPAL-LOWE FARM SCHOOL	\$ 104,893
BRUEL	FABIEN	TEACHERS - REGULAR	\$ 86,118
BURJAN	CARISSA	TEACHERS - REGULAR	\$ 99,278
BURNELL	JAYNIE	PRINCIPAL - SANFORD COLLEGIATE	\$ 113,002
BURTON	CATHY	TEACHERS - REGULAR	\$ 89,695
CAMERON	DARREN	TRANSPORTATION SUPERVISOR	\$ 89,332
CAMPBELL	JODY	TEACHERS - REGULAR	\$ 88,119
CHISHOLM	SUSAN	TEACHERS - REGULAR	\$ 100,198
CHUDOBIAK	SHANNON	TEACHERS - REGULAR	\$ 93,322
CLAYTON	ANGELA	TEACHERS - REGULAR	\$ 95,573
COLLETTE	ROBYN	SECRETARY-TREASURER	\$ 134,965
CORY	SETH	TEACHERS - REGULAR	\$ 87,716
COTE	DARIENE	TEACHERS - REGULAR	\$ 95,573
COX	MARSHALL	TEACHERS - REGULAR	\$ 97,713
CURTIS	BRAD	SUPERINTENDENT	\$ 166,327
DAVIDSON	AMBERLEY	TEACHERS - REGULAR	\$ 99,278
DIXON	CHRISTINE	TEACHERS - REGULAR	\$ 95,411
DUECK	BRENT	TEACHERS - REGULAR	\$ 99,278
DUECK	JARED	TEACHERS - REGULAR	\$ 95,058
DUREAULT	CARRIE	TEACHERS - REGULAR	\$ 100,198
EDEL	CHRISTELLE	TEACHERS - REGULAR	\$ 95,573
EDEL	LAURIE	TEACHERS - REGULAR	\$ 89,184
ERHART	RIKKI	TEACHERS - REGULAR	\$ 90,749
FOSSAY	ALISON	TEACHERS - REGULAR	\$ 95,573
FOUASSE	JOEL	TEACHERS - REGULAR	\$ 96,587
FUST	DALE	PRINCIPAL - STARBUCK SCHOOL	\$ 116,973
GAMINEK	KERRI	TEACHERS - REGULAR	\$ 97,697
GOSSELIN	DANIELLE	TEACHERS - REGULAR	\$ 95,596
GOSSELIN	ROXANNE	TEACHERS - REGULAR	\$ 103,742

Red River Valley School Division
Schedule of Compensation
For the Year Ended December 31, 2023

Last Name	First Name	Position	Compensation (\$)
GREEN	JONA	TEACHERS - REGULAR	\$ 93,526
GROELE	ALEKSANDER	IT MANAGER	\$ 87,701
HAJIN	ZLATA	TEACHERS - REGULAR	\$ 100,747
HALIUK	AMBER	TEACHERS - REGULAR	\$ 95,463
HARRISON	ASHLEY	TEACHERS - REGULAR	\$ 94,415
HICKS	CHRISTOPHER	PRINCIPAL - HERITAGE IMMERSION	\$ 127,494
HIKER	IAN	TEACHERS - REGULAR	\$ 96,122
HILDEBRANDT	KAREN	TEACHERS - REGULAR	\$ 90,166
HODGINS-RECTOR	TAMMY	TEACHERS - REGULAR	\$ 89,617
HOFER	AMOS	PRINCIPAL - PEACE VALLEY SCHOOL	\$ 100,995
HRYHORUK	BRADLEY	TEACHERS - REGULAR	\$ 89,748
JOHNSON	VANESSA	TEACHERS - REGULAR	\$ 86,798
JOHNSTON	JODI	TEACHERS - REGULAR	\$ 95,411
KARATCHUK	JULIE	PRINCIPAL - ST. MALO SCHOOL	\$ 119,272
KILMARTIN	LEAH	TEACHERS - REGULAR	\$ 85,902
KIRKNESS	SUZANNE	TEACHERS - REGULAR	\$ 95,691
KIROUAC-FOUAD	MICHELLE	TEACHERS - REGULAR	\$ 100,198
KLIPPENSTEIN	TAMMY	TEACHERS - REGULAR	\$ 96,313
KODJA	JEAN-MARC	TEACHERS - REGULAR	\$ 100,805
KORNELSEN	TYLER	VICE-PRINCIPAL - ROSENORT	\$ 99,742
KROEKER	ANDREW	TEACHERS - REGULAR	\$ 89,617
KROEKER	LISA	TEACHERS - REGULAR	\$ 89,525
KURYLKO	STEPHANIE	TEACHERS - REGULAR	\$ 95,573
LAFOURNAISE	TANIA	TEACHERS - REGULAR	\$ 103,599
LAMOUREUX	RACHELLE	TEACHERS - REGULAR	\$ 96,425
LATIMER	JEFFREY	PRINCIPAL - OAK BLUFF	\$ 116,973
LAW	RACHELLE	VICE-PRINCIPAL-HERITAGE	\$ 113,432
LEFLAR	SHANNON	TEACHERS - REGULAR	\$ 89,617
LEGAULT	BRETT	TEACHERS - REGULAR	\$ 101,332
LEHMANN	DANIEL	TEACHERS - REGULAR	\$ 85,148
LELA	MARTIN	TEACHERS - REGULAR	\$ 91,588
LOEWEN	JENNIFER	TEACHERS - REGULAR	\$ 102,322
LOXTON	RENEE	TEACHERS - REGULAR	\$ 99,278
MAHUSSIER	BRENNA	TEACHERS - REGULAR	\$ 95,131
MANN	MARILYN	TEACHERS - REGULAR	\$ 93,137
MARTENS	DONNA	TEACHERS - REGULAR	\$ 90,166
MARTENS-MOGHADDAM	JESSICA	TEACHERS - REGULAR	\$ 99,021
MAYNARD	CARMEN	TEACHERS - REGULAR	\$ 89,744
MCMANUS	BRENDAN	TEACHERS - REGULAR	\$ 89,705
MONNEY	AMANDA	TEACHERS - REGULAR	\$ 101,291
MONT	RACHAEL	TEACHERS - REGULAR	\$ 100,747
MOORE	DANIEL	TEACHERS - REGULAR	\$ 89,617
MORISON	TIM	TEACHERS - REGULAR	\$ 89,860
NAYET	BONNIE	TEACHERS - REGULAR	\$ 99,278
NIX	BRIDGET	TEACHERS - REGULAR	\$ 100,747
NOBLE	BRANDI	TEACHERS - REGULAR	\$ 95,412
NOEL	KIMBERLY	TEACHERS - REGULAR	\$ 96,087
O'CONNOR	ANNNDREA	TEACHERS - REGULAR	\$ 99,278
OGILVIE	RYAN	VICE-PRINCIPAL-SANFORD	\$ 99,793
OUIMET	LIANE	TEACHERS - REGULAR	\$ 100,573
PASIECZKA	PHILIPPA	TEACHERS - REGULAR	\$ 100,198
PETTINGER	SEAN	TEACHERS - REGULAR	\$ 88,910
PETTY	DARREN	TEACHERS - REGULAR	\$ 97,182

Red River Valley School Division
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Last Name	First Name	Position	Compensation (\$)
POIRIER	ASHLEY	TEACHERS - REGULAR	\$ 96,965
RICARD	RICK	TEACHERS - REGULAR	\$ 95,573
ROBERGE	SAMANTHA	TEACHERS - REGULAR	\$ 95,573
SABOURIN	JANNINE	TEACHERS - REGULAR	\$ 100,198
SANSOME	SAMANTHA	TEACHERS - REGULAR	\$ 95,980
SARRASIN	DIANE	TEACHERS - REGULAR	\$ 90,610
SAURETTE	BRIGITTE	TEACHERS - REGULAR	\$ 100,666
SCHARFENBERG	ARLIN	PRINCIPAL - ROSENORT SCHOOL	\$ 122,266
SCHETTLER	DALE	TEACHERS - REGULAR	\$ 100,747
SINNOCK	KELLI	TEACHERS - REGULAR	\$ 100,768
SKOG	ANGELA	VICE-PRINCIPAL - MORRIS	\$ 106,531
SKOG	DARREN	ASSISTANT SUPERINTENDENT	\$ 148,818
SLOBODZIAN	DONNA	TEACHERS - REGULAR	\$ 95,590
STEFANYSHYN	CARA	TEACHERS - REGULAR	\$ 100,292
STEVENSON	KEVIN	TEACHERS - REGULAR	\$ 101,517
STEVENSON	SHAWNA	TEACHERS - REGULAR	\$ 90,209
SUFFIELD	DAVID	TEACHERS - REGULAR	\$ 89,617
TETRAULT	CASSANDRA	TEACHERS - REGULAR	\$ 95,573
THOMPSON	TRICIA	TEACHERS - REGULAR	\$ 93,161
THOMSON	SCOTT	PRINCIPAL - J. A. CUDDY SCHOOL	\$ 103,330
THORVALDSON	ADAM	TEACHERS - REGULAR	\$ 95,443
TOEWS-LOPEZ	TAMARA	TEACHERS - REGULAR	\$ 89,617
TORMEY	JENNIFER	TEACHERS - REGULAR	\$ 95,573
TRAINER	KELLY	TEACHERS - REGULAR	\$ 100,747
TRUDEL	DANIEL	TEACHERS - REGULAR	\$ 94,589
VIEIRA	PAOLA	TEACHERS - REGULAR	\$ 95,573
WARREN	MAUREEN	TEACHERS - REGULAR	\$ 96,122
WATSON	MIKE	PRINCIPAL - MORRIS SCHOOL	\$ 124,966
WIEBE	DENNIS	TECHNOLOGY COORDINATOR	\$ 96,920
WUERCH	JODIE	TEACHERS - REGULAR	\$ 93,338
WYNESS	DANIELLE	TEACHERS - REGULAR	\$ 100,297
YEATS	YVONNE	TEACHERS - REGULAR	\$ 102,322
YESKE	SHANE	TEACHERS - REGULAR	\$ 103,973
ZURBA	MICHAEL	TEACHERS - REGULAR	\$ 108,745