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## Independent Auditor's Report

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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, 2021 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 28, 2022

Red River Valley School Division  
Schedule of Compensation  
For the Year Ended December 31, 2021

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 \$ 58,652
- c) Compensation of Officers and Employees over \$75,000:

Last Name	First Name	Position	Compensation (\$)
ADAMSON	BLAIR	TEACHERS - REGULAR	\$ 94,225
BAZIN	MELANIE	TEACHERS - REGULAR	\$ 77,106
BEAUDIN	MELANIE	TEACHERS - REGULAR	\$ 94,468
BEHL	NATALIE	TEACHERS - REGULAR	\$ 75,830
BELLEMARE	STEVEN	VICE PRINCIPAL - ST. MALO SCHOOL	\$ 98,955
BERARD	JODY	PRINCIPAL - SUNCREST COLONY	\$ 102,835
BERGEN	ELIZABETH	TEACHERS - REGULAR	\$ 99,771
BERGMANN	JOHN	TEACHERS - REGULAR	\$ 106,111
BLANCHETTE	JODY	TEACHERS - REGULAR	\$ 95,377
BRANDT	MARLA	PRINCIPAL-LOWE FARM SCHOOL	\$ 108,507
BROUWER	ANTONY	TEACHERS - REGULAR	\$ 79,149
BURJAN	CARISSA	TEACHERS - REGULAR	\$ 101,463
BURNELL	JAYNIE	PRINCIPAL - SANFORD COLLEGIATE	\$ 118,255
BURTON	CATHY	TEACHERS - REGULAR	\$ 91,328
CAHILL	DANIELLE	TEACHERS - REGULAR	\$ 104,291
CAMERON	DARREN	TRANSPORTATION SUPERVISOR	\$ 94,484
CAMPBELL	JODY	TEACHERS - REGULAR	\$ 75,040
CHISHOLM	JEFF	PRINCIPAL - VERMILLION SCHOOL	\$ 107,669
CHISHOLM	SUSAN	TEACHERS - REGULAR	\$ 106,222
CHRISTLE-RISSIN	SARA	TEACHERS - REGULAR	\$ 79,515
CHUDOBIAK	SHANNON	TEACHERS - REGULAR	\$ 95,377
CLAYTON	ANGELA	TEACHERS - REGULAR	\$ 97,415
COLLETTE	ROBYN	SECRETARY-TREASURER	\$ 144,477
CORY	SETH	TEACHERS - REGULAR	\$ 81,845
COTE	DARIENE	TEACHERS - REGULAR	\$ 94,638
COX	MARSHALL	TEACHERS - REGULAR	\$ 99,550
CURTIS	BRAD	SUPERINTENDENT	\$ 179,438
DAVIDSON	AMBERLEY	TEACHERS - REGULAR	\$ 96,447
DEREWIANCHUK	CORINNA	VICE PRINCIPAL - MORRIS SCHOOL	\$ 121,692
DIXON	CHRISTINE	TEACHERS - REGULAR	\$ 94,786
DUECK	BRENT	TEACHERS - REGULAR	\$ 97,321
DUECK	JARED	TEACHERS - REGULAR	\$ 89,500
DUREAULT	CARRIE	TEACHERS - REGULAR	\$ 100,648
EDEL	CHRISTELLE	TEACHERS - REGULAR	\$ 97,415
EDEL	LAURIE	TEACHERS - REGULAR	\$ 97,415
EVENSON	DIANE	TEACHERS - REGULAR	\$ 93,684
FORTIN	PASCAL	TEACHERS - REGULAR	\$ 100,949

Red River Valley School Division  
Schedule of Compensation  
For the Year Ended December 31, 2021

Last Name	First Name	Position	Compensation (\$)
FOUASSE	JOEL	TEACHERS - REGULAR	\$ 98,451
FUST	DALE	PRINCIPAL - STARBUCK SCHOOL	\$ 118,731
GAMINEK	KERRI	TEACHERS - REGULAR	\$ 98,485
GOSELIN	DANIELLE	TEACHERS - REGULAR	\$ 97,621
GOSELIN	ROXANNE	TEACHERS - REGULAR	\$ 105,243
GREEN	JONA	TEACHERS - REGULAR	\$ 95,513
HAJIN	ZLATA	TEACHERS - REGULAR	\$ 102,142
HARRISON	ASHLEY	TEACHERS - REGULAR	\$ 97,415
HICKS	CHRISTOPHER	PRINCIPAL - HERITAGE IMMERSION	\$ 127,243
HIKER	IAN	TEACHERS - REGULAR	\$ 97,572
HODGINS-RECTOR	TAMMY	TEACHERS - REGULAR	\$ 91,328
HOFER	AMOS	PRINCIPAL - PEACE VALLEY SCHOOL	\$ 98,878
HRYHORUK	BRADLEY	TEACHERS - REGULAR	\$ 91,328
JOEL-O'HARA	CINDY	TEACHERS - REGULAR	\$ 102,300
JOHNSON	VANESSA	TEACHERS - REGULAR	\$ 81,606
JOHNSTON	JENNIFER	TEACHERS - REGULAR	\$ 76,168
JOHNSTON	JODI	TEACHERS - REGULAR	\$ 97,415
KARATCHUK	JULIE	PRINCIPAL - ST. MALO SCHOOL	\$ 121,335
KILMARTIN	LEAH	TEACHERS - REGULAR	\$ 76,671
KIRKNESS	SUZANNE	TEACHERS - REGULAR	\$ 97,597
KIROUAC-FOUAD	MICHELLE	TEACHERS - REGULAR	\$ 102,142
KLIPPENSTEIN	TAMMY	TEACHERS - REGULAR	\$ 98,251
KODJA	JEAN-MARC	TEACHERS - REGULAR	\$ 94,910
KOLODKA	VALERIE	TEACHERS - REGULAR	\$ 75,581
KORNELSEN	BRENDA	TEACHERS - REGULAR	\$ 98,949
KORNELSEN	TYLER	VICE PRINCIPAL - ROSENORT SCHOOL	\$ 102,329
KOSKIE	JACLYN	STUDENT SERVICES COORDINATOR	\$ 117,079
KROEKER	ANDREW	TEACHERS - REGULAR	\$ 91,328
KROEKER	LISA	TEACHERS - REGULAR	\$ 91,328
LAFOURNAISE	TANIA	TEACHERS - REGULAR	\$ 98,303
LAMOUREUX	RACHELLE	TEACHERS - REGULAR	\$ 98,422
LARIVIERE	JOANNE	TEACHERS - REGULAR	\$ 94,748
LAW	RACHELLE	VICE PRINCIPAL - ECOLE HERITAGE	\$ 111,985
LEE	PAMELA	PRINCIPAL - OAK BLUFF	\$ 106,082
LEE	RACHEL	TEACHERS - REGULAR	\$ 84,070
LEFLAR	SHANNON	TEACHERS - REGULAR	\$ 89,549
LELA	MARTIN	TEACHERS - REGULAR	\$ 85,946
LOEPP	INGRID	TEACHERS - REGULAR	\$ 101,653
LOEWEN	JENNIFER	TEACHERS - REGULAR	\$ 104,498
LOPEZ	ANTONIO	TEACHERS - REGULAR	\$ 97,619
LOPEZ	CANDACE	TEACHERS - REGULAR	\$ 101,507
LOXTON	RENEE	TEACHERS - REGULAR	\$ 101,463
LUCIER	CARISSA ANNE	TEACHERS - REGULAR	\$ 75,399
MAHUSSIER	BRENNA	TEACHERS - REGULAR	\$ 93,023
MANN	MARILYN	TEACHERS - REGULAR	\$ 95,377
MARTENS	DONNA	TEACHERS - REGULAR	\$ 91,997
MARTENS-MOGHADDAM	JESSICA	TEACHERS - REGULAR	\$ 82,306
MAYNARD	CARMEN	TEACHERS - REGULAR	\$ 91,178
MCLAREN	HYLIN	TEACHERS - REGULAR	\$ 93,684
MCMANUS	BRENDAN	TEACHERS - REGULAR	\$ 91,328
MILNE	ALISON	TEACHERS - REGULAR	\$ 100,129
MONNEY	AMANDA	TEACHERS - REGULAR	\$ 103,103
MONT	RACHAEL	TEACHERS - REGULAR	\$ 103,825

Red River Valley School Division  
Schedule of Compensation  
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Last Name	First Name	Position	Compensation (\$)
MOORE	DANIEL	TEACHERS - REGULAR	\$ 91,328
MORISON	TIM	TEACHERS - REGULAR	\$ 84,172
NAYET	BONNIE	TEACHERS - REGULAR	\$ 101,139
NIX	BRIDGET	TEACHERS - REGULAR	\$ 102,807
NOEL	KIMBERLY	TEACHERS - REGULAR	\$ 89,160
O'CONNOR	ANNDREA	TEACHERS - REGULAR	\$ 101,463
OGILVIE	CANDY	TEACHERS - REGULAR	\$ 85,263
OGILVIE	RYAN	VICE PRINCIPAL - SANFORD COLLEGIATE	\$ 102,086
OUIMET	LIANE	TEACHERS - REGULAR	\$ 102,475
PASIECZKA	PHILIPPA	TEACHERS - REGULAR	\$ 102,142
PETTINGER	SEAN	TEACHERS - REGULAR	\$ 86,663
PETTY	DARREN	TEACHERS - REGULAR	\$ 91,856
POIRIER	ASHLEY	TEACHERS - REGULAR	\$ 88,107
RICARD	RICK	TEACHERS - REGULAR	\$ 94,787
ROBERGE	SAMANTHA	TEACHERS - REGULAR	\$ 97,213
RYZEBOL	KYLE	TEACHERS - REGULAR	\$ 79,411
SABOURIN	JANNINE	TEACHERS - REGULAR	\$ 102,142
SANSOME	SAMANTHA	TEACHERS - REGULAR	\$ 98,084
SARRASIN	DIANE	TEACHERS - REGULAR	\$ 102,284
SAURETTE	BRIGITTE	TEACHERS - REGULAR	\$ 98,038
SCHARFENBERG	ARLIN	PRINCIPAL - ROSENORT SCHOOL	\$ 113,387
SCHETTLER	DALE	TEACHERS - REGULAR	\$ 102,811
SCHINKEL	DANIEL	TEACHERS - REGULAR	\$ 82,895
SIEMENS	JILL	TEACHERS - REGULAR	\$ 78,038
SIMONS	LAURA	TEACHERS - REGULAR	\$ 82,046
SINNOCK	KELLI	TEACHERS - REGULAR	\$ 102,693
SKOG	ANGELA	VICE PRINCIPAL - MORRIS SCHOOL	\$ 105,282
SKOG	DARREN	ASSISTANT SUPERINTENDENT	\$ 160,112
SLOBODZIAN	DONNA	TEACHERS - REGULAR	\$ 97,569
STEFANYSHYN	CARA	TEACHERS - REGULAR	\$ 102,500
STEVENSON	KEVIN	TEACHERS - REGULAR	\$ 96,164
STEVENSON	SHAWNA	TEACHERS - REGULAR	\$ 92,019
SUFFIELD	DAVID	TEACHERS - REGULAR	\$ 91,328
TETRAULT	CASSANDRA	TEACHERS - REGULAR	\$ 97,290
THOMPSON	TRICIA	TEACHERS - REGULAR	\$ 95,377
THOMSON	SCOTT	PRINCIPAL - J. A. CUDDY SCHOOL	\$ 105,828
THORVALDSON	ADAM	TEACHERS - REGULAR	\$ 98,496
TOEWS-LOPEZ	TAMARA	TEACHERS - REGULAR	\$ 95,377
TORMEY	JENNIFER	TEACHERS - REGULAR	\$ 97,662
TRAINER	KELLY	TEACHERS - REGULAR	\$ 102,811
TRUDEL	DANIEL	TEACHERS - REGULAR	\$ 96,594
VIEIRA	PAOLA	TEACHERS - REGULAR	\$ 98,578
WARREN	MAUREEN	TEACHERS - REGULAR	\$ 97,734
WATSON	MIKE	PRINCIPAL - MORRIS SCHOOL	\$ 128,883
WEHRLE	MICHELLE	TEACHERS - REGULAR	\$ 82,546
WIEBE	DENNIS	TECHNOLOGY COORDINATOR	\$ 98,608
WIEBE	ROBIN	TEACHERS - REGULAR	\$ 95,110
WUERCH	JODIE	TEACHERS - REGULAR	\$ 95,377
YEATS	YVONNE	TEACHERS - REGULAR	\$ 99,457
YESKE	SHANE	TEACHERS - REGULAR	\$ 103,479
ZDJELAR	NENAD	TEACHERS - REGULAR	\$ 85,928
ZURBA	MICHAEL	TEACHERS - REGULAR	\$ 110,976