

Independent Auditor's Report

To the Chairperson and Members of the Board of Rolling River School Division:

Opinion

We have audited the Public Sector Compensation Disclosure Report of Rolling River School Division for the year ended December 31, 2022.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of Rolling River School Division for the year ended December 31, 2022, is prepared, in all material respects, in accordance with the criteria established by the terms and conditions of Section 2(1) of 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 Public Sector Compensation Disclosure Report. We are independent of Rolling River School Division in accordance with the ethical requirements that are relevant to our audit of the Public Sector Compensation Disclosure Report 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.

Responsibilities of Management and Those Charged with Governance for the Public Sector Compensation Disclosure Report

Management is responsible for the preparation of the Public Sector Compensation Disclosure Report, in accordance with the criteria established by the terms and conditions of Section 2(1) of The Public Sector Compensation Disclosure Act, and for such internal control as management determines is necessary to enable the preparation of the Public Sector Compensation Disclosure Report that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Rolling River School Division financial reporting process.

Auditor's Responsibilities for the Audit of the Public Sector Compensation Disclosure Report

Our objectives are to obtain reasonable assurance about whether the Public Sector Compensation Disclosure Report 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 this Public Sector Compensation Disclosure Report.

Independent Auditor's Report - Continued

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 Public Sector Compensation Disclosure Report, 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 Rolling River School 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.
- Evaluate the overall presentation, structure and content of the accompanying Public Sector Compensation Disclosure Report and whether the accompanying Schedule of Public Sector Compensation Disclosure Report represent 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 controls that we identify during our audit.

Brandon, Manitoba
June 14, 2023

MNP LLP

Chartered Professional Accountants



**Rolling River School Division
Schedule of Employee Compensation Greater Than or Equal to \$75,000
For the Period January 1 - December 31, 2022**

Employee Name	Earnings for the 2022 Calendar Year	Job Description
Adams, Robert	\$87,078.18	Information Technology Supervisor
Atkinson, Heidi	\$92,013.38	Teacher
Bachewich, Laurie	\$113,763.72	Principal
Barrett, Tanis	\$90,699.66	Teacher
Bayes, Brooke	\$91,438.50	Teacher
Bootsman, Jolie	\$96,194.07	Teacher
Branconnier, Kim	\$90,563.51	Teacher
Brown, Dayton	\$86,620.03	Teacher
Brown, Julie	\$94,809.19	Teacher
Chartrand, Shandel	\$94,963.80	Teacher
Cline, Jason	\$152,697.04	Superintendent
Collyer, Julie	\$86,398.20	Guidance Counsellor
Cornish, Curt	\$95,879.08	Teacher
Coulling, Amy	\$77,719.02	Teacher
Creighton, Lesley	\$90,479.69	Teacher
Demontigny, Amanda	\$82,573.39	Teacher
Demontigny, Arlene	\$108,637.98	Principal
Demontigny, Ashleigh	\$79,037.66	Teacher
Dingwall, Debra	\$92,362.40	Teacher
Dornn, Arthur	\$90,479.75	Teacher
Drozda, Tracey	\$90,479.75	Teacher
Dyck, Heidi	\$78,512.17	Teacher
Dyck, Julie	\$85,000.55	Teacher
Dyck, Keely	\$90,479.74	Teacher
Dyck, Steven	\$102,093.94	Teacher
Edwards, Graham	\$90,509.74	Teacher
Edwards, James	\$75,643.59	Teacher
Enns, Sandra	\$97,919.55	Teacher
Fehr, Patricia	\$100,788.92	Teacher
Ferguson, Meagan	\$95,044.65	Teacher
Fjeldsted, Erika	\$95,917.13	Teacher
Fortune, Blair	\$76,958.38	Teacher
Foster, Todd	\$93,794.40	Teacher
Gawel, Val	\$103,727.49	Principal
Geekie, James Mark	\$108,101.05	Principal
Gerow, Karrie	\$91,576.30	Teacher
Good, Laura	\$86,631.27	Accounts/Payroll Supervisor
Gordon, Glen	\$90,934.13	Teacher
Goriak, Lenea	\$84,949.06	Teacher
Gugin, Andrew	\$97,919.55	Teacher
Hamm, Allison	\$98,807.96	Teacher
Harder, Wendy	\$91,044.63	Teacher
Harrison, Adele	\$80,276.96	Clinician
Hildebrand, Barb	\$95,386.17	Teacher
Hill, Lindsay M Judd	\$107,035.47	Principal
Hodgson, Lorraine	\$98,553.91	Teacher
Hofer, Stephanie	\$109,664.31	Principal
Hrymak, Jodi	\$90,712.25	Teacher
Jacobson, Tyler	\$100,670.68	Teacher
Jones, Rhonda	\$90,555.81	Teacher
Kelly, Jennifer	\$95,879.00	Teacher
Kingdon, Charlene	\$95,879.00	Teacher



Rolling River School Division
Schedule of Employee Compensation Greater Than or Equal to \$75,000
For the Period January 1 - December 31, 2022

Employee Name	Earnings for the 2022 Calendar Year	Job Description
Kingdon, Tracy	\$98,330.06	Teacher
Kinney, Garnet	\$111,605.23	Principal
Klassen, Michael	\$116,944.71	Principal
Konsorada, Lindsay	\$124,136.09	Principal
Koshowski, Kelly	\$93,794.51	Teacher
Kowalchuk, Leslie	\$91,686.53	Teacher
Krahn, Micayla	\$79,139.14	Teacher
Kroeker, Kelsey	\$79,981.52	Teacher
Lamb, Michael	\$95,879.08	Teacher
Lamont, William	\$100,011.52	Teacher
Lobb, Lisa	\$93,191.58	Teacher
Loewen, Elana	\$91,574.75	Teacher
Luhowy, Taryn	\$97,281.75	Teacher
Madill, Erin	\$97,732.78	Teacher
Martin, Duncan	\$81,784.95	Teacher
Martin, Lisa	\$107,685.12	Student Services Coordinator
Martin, Tyler	\$76,640.59	Teacher
Mathews, Thomas	\$102,563.46	Teacher
Maxwell, Jeff	\$92,715.97	Teacher
McNabb, Kathlyn	\$142,219.19	Secretary Treasurer
Melvin, Aynsley	\$99,308.84	Teacher
Morrice, Kerry	\$90,479.74	Teacher
Muirhead, Kathleen	\$91,016.71	Teacher
Nylen, Cindy	\$97,844.27	Teacher
Paradis, Chad	\$99,193.72	Teacher
Parrott, Colleen	\$93,794.40	Teacher
Payette, Theresa	\$90,479.75	Teacher
Pilling, Jennifer	\$94,049.40	Teacher
Playter, Andrea	\$103,327.49	Clinician
Price, Shauna	\$106,528.64	Vice Principal
Proven-Luhowy, Rachel	\$103,415.87	Teacher
Radcliffe, Wendy	\$95,796.50	Teacher
Rankin, Janet	\$89,177.92	Teacher
Rempel, Jennifer	\$88,755.24	Teacher
Roberts, Angela	\$101,116.73	Teacher
Roberts, Jeremy	\$88,728.61	Teacher
Robson, Tricia	\$105,317.77	Vice Principal
Rolling, Mike	\$95,879.08	Teacher
Ryckman, Farryn	\$94,316.71	Teacher
Ryckman, Shawn	\$90,678.80	Teacher
Ryznar, Pamela	\$103,041.04	Principal
Sanko, Shara	\$99,193.72	Teacher
Sawchuk, Amber	\$101,099.73	Teacher
Scott, Fred	\$87,993.90	Maintenance Supervisor
Sheppard, James	\$119,260.93	Instruction, Curriculum and Technology Coordinator
Silverthorn, Stacey	\$97,257.53	Teacher
Small, Lloyd	\$89,722.86	Teacher
Stephenson, Scott	\$91,316.73	Teacher
Stiles, Chad	\$112,694.33	Principal
Stocks, Cory	\$96,435.10	Teacher
Stone-Mathews, Whitney	\$97,340.02	Teacher
Storozynsky, Krista	\$99,193.72	Teacher



**Rolling River School Division
Schedule of Employee Compensation Greater Than or Equal to \$75,000
For the Period January 1 - December 31, 2022**

Employee Name	Earnings for the 2022 Calendar Year	Job Description
Szymesko, Erin	\$85,202.80	Teacher
Topham, Corinne	\$75,272.27	Teacher
Tyschinski, Tracy	\$99,328.72	Teacher
Vasconcelos, Lisa	\$90,479.74	Teacher
Walker, Kendra	\$96,168.50	Teacher
Warrington, Colleen	\$101,071.33	Vice Principal
Whittington, Arlana	\$85,291.13	Teacher
Wieler, Cody	\$83,035.37	Teacher
Wolfe, David	\$96,416.04	Teacher
Woodcock, Cameron	\$87,276.90	Transportation Supervisor
Workman, Jennifer	\$99,193.72	Teacher
Trustees (8) Aggregate	\$58,990.02	