

Independent Auditor's Report on Compliance with Act

To the Trustees of Rolling River School Division:

Opinion

We have audited the Public Sector Compensation Disclosure Report of the Rolling River School Division the ("Division") for the year ended December 31, 2019.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of the Division for the year ended December 31, 2019 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 section of our report. We are independent of the 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 Division's 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 on Compliance with Act - 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 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 Public Sector Compensation Disclosure Report 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.

Brandon, Manitoba
June 23, 2020

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, 2019

Employee Name	Earnings for the 2019 Calendar Year rounded to the nearest dollar	Job Description
Adams, Robert J	\$81,249.00	IT Supervisor
Andreychuk, Jennifer D	\$76,019.00	Teacher
Atkinson, Heidi	\$97,462.00	Teacher
Bachewich, Laurie	\$95,965.00	Principal
Barrett, Tanis M	\$84,147.00	Teacher
Bayes, Brooke	\$76,187.00	Teacher
Bootsman, Jolie R	\$82,149.00	Teacher
Boyd, Kristel	\$85,370.00	Teacher
Branconnier, Kim S	\$83,827.00	Teacher
Butler, Grant	\$88,709.00	Director Of Instruction, Curriculum And Technology
Chartrand, Shandel	\$84,987.00	Teacher
Cline, Jason	\$114,276.00	Director Of Instruction, Curriculum And Technology
Cornish, Curt	\$88,841.00	Teacher
Creighton, Lesley	\$83,921.00	Teacher
Demontigny, Arlene	\$102,837.00	Principal
Dingwall, Debra L	\$85,429.00	Teacher
Dornn, Arthur W	\$83,827.00	Teacher
Drozda, Tracey J	\$83,827.00	Teacher
Edwards, Graham	\$85,374.00	Teacher
Enns, Sandra J	\$90,623.00	Teacher
Fehr, Patricia D	\$88,981.00	Teacher
Findlay, Chasity	\$99,536.00	Teacher
Fjeldsted, Erika	\$88,810.00	Teacher
Foster, Todd M	\$86,568.00	Teacher
Gawel, Val	\$96,294.00	Principal
Gerow, Karrie	\$75,078.00	Teacher
Good, Laura	\$78,129.00	Accounts/Payroll Supervisor
Gordon, Glen R	\$84,225.00	Teacher
Gugin, Andrew J	\$90,623.00	Teacher
Hamm, Allison J	\$80,897.00	Teacher
Harder, Wendy	\$84,225.00	Teacher
Harrison, Keely D	\$83,932.00	Teacher
Helgeson, David Bruce	\$88,810.00	Teacher
Hildebrand, Barb A	\$88,810.00	Teacher
Hill, Lindsay M Judd	\$94,490.00	Principal
Hodgson, Lorraine L	\$89,514.00	Teacher
Hofer, Stephanie S	\$75,633.00	Teacher
Hrymak, Jodi L	\$84,292.00	Teacher
Jacobson, Tyler J	\$93,430.00	Teacher



Rolling River School Division
Schedule of Employee Compensation Greater Than or Equal to \$75,000
For the Period January 1 - December 31, 2019

Employee Name	Earnings for the 2019 Calendar Year rounded to the nearest dollar	Job Description
Jones, Rhonda L	\$83,901.00	Teacher
Kelly, Jennifer L	\$88,491.00	Teacher
Kent, Shannon P	\$95,320.00	Teacher
Kiazzyk, Daniel J	\$96,091.00	Teacher
Kingdon, Charlene A	\$88,810.00	Teacher
Kingdon, Tracy L	\$85,598.00	Teacher
Kinney, Garnet D	\$103,495.00	Principal
Klassen, Michael	\$109,557.00	Principal
Klemetski, Kathleen	\$91,551.00	Teacher
Konsorada, Lindsay	\$77,577.00	Teacher
Koshowski, Kelly	\$86,568.00	Teacher
Kowalchuk, Leslie	\$75,302.00	Teacher
Lamb, Michael	\$88,894.00	Teacher
Lamont, William	\$92,229.00	Teacher
Lee, Barry W	\$100,080.00	Principal
Lobb, Lisa D	\$86,003.00	Teacher
Loewen, Elana T	\$84,622.00	Teacher
Luhowy, Taryn	\$87,428.00	Teacher
Madill, Erin L	\$90,472.00	Teacher
Martin, Lisa D	\$120,779.00	Director Of Student Clinical & Pre-Kindergarten Services
Mathews, Thomas	\$94,881.00	Teacher
Maxwell, Jeff D	\$92,699.00	Principal
Maxwell, Michelle L	\$95,962.00	Teacher
McNabb, Kathlyn H	\$130,447.00	Secretary Treasurer
Melvin, Aynsley	\$81,454.00	Teacher
Morrice, Kerry L	\$83,827.00	Teacher
Muirhead, Kathleen	\$84,225.00	Teacher
Mulaire, Denis G	\$90,472.00	Teacher
Noonan Robinson, Lori A	\$91,704.00	Teacher
Nylen, Cindy	\$90,335.00	Teacher
Paradis, Chad	\$83,416.00	Teacher
Parrott, Colleen G	\$86,568.00	Teacher
Payette, Theresa R	\$83,857.00	Teacher
Pilling, Jennifer J	\$86,823.00	Teacher
Playter, Andrea	\$96,104.00	Clinician
Ploshynsky, Mary-Anne	\$148,976.00	Superintendent
Potter, John T	\$99,248.00	Principal
Price, Shauna	\$93,206.00	Principal
Proven-Luhowy, Rachel	\$88,399.00	Teacher



Rolling River School Division
Schedule of Employee Compensation Greater Than or Equal to \$75,000
For the Period January 1 - December 31, 2019

Employee Name	Earnings for the 2019 Calendar Year rounded to the nearest dollar	Job Description
Radcliffe, Terence D	\$93,809.00	Teacher
Radcliffe, Wendy A	\$88,810.00	Teacher
Rapsky, Mathew S	\$77,739.00	Teacher
Roberts, Angela D	\$94,055.00	Teacher
Robson, Tricia	\$93,700.00	Teacher
Rolling, Mike	\$88,810.00	Teacher
Ryckman, Farryn L	\$77,481.00	Teacher
Ryznar, Pamela J	\$90,893.00	Principal
Sanko, Shara	\$91,551.00	Teacher
Sawchuk, Amber D	\$89,410.00	Teacher
Scott, Fred	\$82,164.00	Maintenance Supervisor
Sheppard, James	\$110,909.00	Principal
Silverthorn, Stacey A	\$86,053.00	Teacher
Slashinsky, Kathleen	\$87,497.00	Teacher
Stephenson, Scott H	\$84,217.00	Teacher
Stiles, Chad	\$104,612.00	Principal
Stocks, Cory	\$89,245.00	Teacher
Stone-Mathews, Whitney A	\$88,930.00	Teacher
Storozynsky, Krista	\$91,551.00	Teacher
Tyschinski, Tracy	\$78,592.00	Teacher
Vasconcelos, Lisa	\$81,947.00	Teacher
Walker, Kendra	\$87,797.00	Teacher
Warrington, Colleen G	\$84,375.00	Teacher
Waterman, Rick D	\$84,175.00	Teacher
Wolfe, David	\$89,208.00	Teacher
Woodcock, Cameron J	\$78,518.00	Transportation Supervisor
Workman, Jennifer J	\$91,761.00	Teacher
Trustees (6 Aggregate)	\$69,853.00	