

May 25, 2023

Turtle Mountain School Division  
435 Williams Avenue  
Box 280  
Killarney, MB R0K 1G0

**Attention: Kathy Siatecki**

Dear Kathy:

Enclosed please find attached the audit report for the Public Sector Compensation greater than or equal to \$75,000 for the Turtle Mountain School Division for the year ended December 31, 2022.

Please ensure that the reports are attached to the schedules and the information is released according to Legislation.

Yours truly,

*MNP LLP*

Candace Turchinski, CPA, CA  
Direct Line: (204) 571-7643

File: 688588

To the Board of Trustees of Turtle Mountain School Division:

## Opinion

We have audited the Public Sector Compensation Disclosure Report greater than or equal to \$75,000 of Turtle Mountain School Division (the "Division") for the year ended December 31, 2022.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of the Division for the year ended December 31, 2022 is prepared, in all material respects, in accordance with 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 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.

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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Division to express an opinion on the Public Sector Compensation Disclosure Report. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

May 25, 2023

*MNP LLP*

Chartered Professional Accountants

**Turtle Mountain School Division**  
**2022 Schedule of Individuals with Compensation = > \$75,000**  
**As required by the Public Sector Compensation Disclosure Act**

Trustees			44,625.36
Wiesner	G	Superintendent/CEO	146,439.80
Emberly	S	Principal	130,828.23
Haney	S	Vice Principal/Teacher	120,378.09
Hilhorst	E	Principal/Vice-Principal	118,199.32
Hicks	A	Vice-Principal/Teacher	110,217.78
Blixhavn	L	Teacher/Assistant Superintendent	109,892.30
Knight	D	Teacher	107,765.66
Skeoch	P	Teacher/Principal	106,476.25
White	L	Teacher/Principal	105,330.23
Carlisle	C	Teacher/Principal	105,205.19
Ganske	S	Teacher/Principal	104,751.53
Clyne	K	Teacher	104,617.45
Grant	N	Teacher	103,247.45
Birch	R	Teacher	101,597.45
Campbell-Jonsson	K	Teacher	101,597.45
Forbes	K	Speech/Language Pathologist	101,597.45
Outhwaite	T	Teacher	101,597.45
Wiesner	C	Speech/Language Pathologist	101,327.88
Babutiu	N	Teacher	100,107.39
Millan	A	Teacher	99,523.19
Laing	H	Teacher	99,448.47
Outhwaite	S	Teacher	99,448.47
Taylor	K	Teacher	99,412.62
McFarlane	L	Teacher	98,391.86
Schultz	J	Teacher/Principal	98,352.35
Billaney	C	Teacher	98,120.38
Leslie	C	Teacher	98,078.47
Gudnason	T	Principal/Teacher	97,811.10
Moody	K	Teacher	97,313.04
Pipella	T	Teacher	97,163.68
Siatecki	K	Secretary-Treasurer	96,705.44
Bos	L	Teacher	96,659.15
Korman	R	Teacher	96,616.13
Lovett	W	Teacher	96,616.13
Riley	D	Teacher	96,616.13
Laing	T	Teacher	96,471.36
Wanless	C	Teacher	96,428.47
Korman	T	Teacher	94,758.99
Magwood	C	Teacher	94,161.18
Little	J	Teacher	93,983.82
McKay	K	Teacher	93,983.82
Opperman	P	Teacher	93,983.82
Sprott	C	Teacher	92,983.19
Harper	S	Teacher	92,615.82
Pugh	M	Teacher	91,323.40
Anderson	R	Teacher	91,229.82
Stone	T	Teacher	91,049.60
Mills	S	Teacher	90,963.82
Thiessen-Kramer	J	Teacher	90,963.82

**Turtle Mountain School Division**  
**2022 Schedule of Individuals with Compensation = > \$75,000**  
**As required by the Public Sector Compensation Disclosure Act**

Adams	A	Teacher Supervisor of Transportation &	89,091.06
Shiels	T	Maintenance	88,791.18
Woods	R	Teacher	87,721.32
Penner	K	Teacher	87,105.86
Nichol	K	Teacher	86,449.69
Beghin	H	Teacher	85,233.67
Beazley	T	Principal	84,981.39
Halloran	L	Teacher	84,531.20
Teerhuis	M	Teacher	81,562.35
Eng	C	Teacher	80,221.22
Graham	K	Teacher	80,070.54
Best-Kachur	V	Teacher	78,835.54
Haight	W	Teacher	78,049.78
Selby	E	Teacher	77,212.91
Stephenson	J	Teacher	76,872.19
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Nichol	G	Trustee	8,085.00
MacTavish	R	Trustee	7,674.92
Wear	K	Trustee	7,459.92
Hintz	R	Trustee	7,229.92
Highfield	S	Trustee	6,084.16
Cann	L	Trustee	5,039.16
Morgan	D	Trustee	1,546.14
Glover	N	Trustee	1,506.14