

Independent Auditor's Report on Compliance with Act

To the Trustees of Turtle Mountain School Division:

Opinion

We have audited the Public Sector Compensation Disclosure Report of the Turtle Mountain 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 24, 2020

MNP LLP

Chartered Professional Accountants

Turtle Mountain School Division
2019 Schedule of Individuals with Compensation = > \$75,000
As required by the Public Sector Compensation Disclosure Act

De Ruyck, Tim	Superintendent/CEO	153,255
Emberley, Stephanie	Teaching/Principal	119,479
Beazley, Terry	Teaching/Principal	117,080
Haney, Sheri	Teaching/Principal	110,066
Wiesner, Grant	Assistant Superintendent	109,182
Hicks, Allan	Teaching/Vice-Principal	101,178
Andres, Magdalene	Teacher	99,686
Knight, Darren	Teacher	99,650
Ganske, Stacey	Teaching/Principal	97,618
Carlisle, Catherine	Teaching/Principal	97,251
Clyne, Krista	Teacher	96,903
Wiesner, Corrie	Speech/Language Pathologist	96,763
Skeoch, Pam	Teaching/Principal	96,513
Grant, Naureen	Teacher	95,611
Siatecki, Kathy	Secretary-Treasurer	94,759
Wettig, Sheldon	Teacher	93,942
Birch, Robert	Teacher	93,903
Forbes, Kate	Speech/Language Pathologist	93,903
Outhwaite, Terrill	Teacher	93,903
Millan, April	Teacher	93,312
Gudnason, Tanice	Teaching/Principal	93,025
White, Landon	Teaching/Principal	92,540
Billaney, Corey	Teacher	92,198
Riley, Kim	Teacher	92,135
Polnik, Kristin	Teacher	92,093
Forsythe, Margo	Teacher	91,982
Outhwaite, Stephanie	Teacher	91,982
Simpson, Terry	Teacher	90,518
Bos, Lisa	Teacher	89,883
Sawatsky, Erin	Division Social Worker	89,398
Campbell, Lisa	Teacher	89,398
Korman, Richard	Teacher	89,275
Lovett, Wendy	Teacher	89,275
Riley, David	Teacher	89,275
Stewart, Sonia	Teacher	89,262
Cuvelier-Shiels, Lisa	Teacher	89,262
Laing, Travis	Teacher	89,181
Blixhavn, Lisa	Teacher	89,122
Wanless, Candace	Teacher	89,122
Hilhorst, Erica	Teacher/Vice Principal	88,810
Opperman, Paula	Teacher	87,085
Magwood, Christi	Teacher	87,072
Little, Jana	Teacher	87,067
Korman, Terell	Teacher	87,067
Laing, Holly	Teacher	86,928
McKay, Kim	Teacher	86,928
Witherspoon, Sandra	Teacher	86,928
Harper, Sonia	Teacher	85,532
Forsyth, Keith	Teacher	84,354
Bartley, James	Teacher	84,229
Pugh, Michael	Teacher	84,212
Kleebaum, Shawn	Teacher	84,158
Thiessen-Kramer, Jennifer	Teacher	84,068
Anderson, Roxane	Teacher	84,068
Forsythe, Greg	Teacher	84,068

Mills, Shelly	Teacher	84,068
Taylor, Kayla	Teacher	83,748
Moody, Katherine	Teacher	82,576
Lawson, Meagan	Teacher	81,695
Campbell-Jonsson, Kendall	Teacher	80,446
Pipella, Tara	Teacher	80,362
Stone, Terry	Teacher	79,511
Schultz, James	Teacher	79,473
Halloran, Leisa	Teacher	78,677
Beaupre, Giselle	Teaching/Vice-Principal	78,157
Manickam, Evan	Teacher	77,713
Sprott, Cassandra	Teacher	76,490
Trustees (6)		46,357