

Independent Auditor's Report on Compliance with Act

To the Trustees of Fort La Bosse School Division:

Opinion

We have audited the Public Sector Compensation Disclosure Report of the Fort La Bosse School Division the ("Division") for the year ended December 31, 2021.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of the Division for the year ended December 31, 2021 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
May 20, 2022

MNP LLP

Chartered Professional Accountants

FORT LA BOSSE SCHOOL DIVISION

DISCLOSURE IN ACCORDANCE WITH PUBLIC SECTOR COMPENSATION DISCLOSURE ACT, R.S.M. P265

NAME			GROSS EARNINGS FOR THE 2021 CALENDAR YEAR
BANCESCU	WENDY	Teacher	78,824.11
BARRATE	LANCE	Teacher	114,529.24
BOYD	SASHA	Teacher	84,007.37
CABERNEL	MICHELE	Teacher	104,628.47
CALLANDER	KURTIS	Teacher	100,206.34
CANART	SUSAN	Teacher	105,806.68
CHANDLER	JANE	Teacher	95,030.78
CHANDLER	JOHN	Teacher	91,682.79
CHAPMAN	COLLEEN	Teacher	100,953.52
CHISHOLM	CRYSTAL	Teacher	75,005.09
CLARKE	TRUDY	Teacher	92,618.93
CORBEL	DARRELL	Teacher	94,121.44
CROSS	DONNA	Teacher	98,990.79
DAVIES	BROCK	Teacher	92,256.62
DENTY	DARREN	Teacher	100,541.15
DRAPER	ERIN	Teacher	93,332.30
ELLIOTT	WANDA	Teacher	94,661.04
FRIESEN	DARLENE	Teacher	83,770.22
FROESE	TIMOTHY	Teacher	93,643.72
GARCIA	LORIE	Teacher	99,133.78
GOERTZEN	JESSE	Teacher	100,453.30
GRIEVE	JANELLE	Teacher	75,118.83
HALLAND	RACQUEL	Teacher	82,663.52
HARRISON	ASHLEY	Teacher	98,708.77
HAYWARD	BRADLEY	Teacher	107,728.78
HAYWARD	CARLY	Teacher	84,281.79
HAYWARD	TRICIA	Teacher	100,541.15
HEAMAN	VALERIE	Teacher	83,100.34
HEY	LAURA	Teacher	90,647.16
HOLOVACH	NATHAN	Teacher	100,683.44
JAMES	STACEY	Teacher	106,004.57
JAMIESON	PAMELA	Teacher	105,086.89
JOHNSON	CERI	Teacher	98,993.48
JOHNSON	KATRINKA	Teacher	75,393.41
KEOWN	MARK	Teacher	117,779.60
KINNAIRD	CHELSEY	Teacher	90,969.68

FORT LA BOSSE SCHOOL DIVISION

DISCLOSURE IN ACCORDANCE WITH PUBLIC SECTOR COMPENSATION DISCLOSURE ACT, R.S.M. P265

NAME			GROSS EARNINGS FOR THE 2021 CALENDAR YEAR
KLASSEN	CHERYL	Teacher	90,194.49
KLIEVER	FIONA	Teacher	98,990.79
KOROL	ANDREW	Teacher	94,570.41
KRISTOF	DAN	Teacher	99,681.51
LEES	KIMORIE	Teacher	106,010.97
LESLIE	DEBBIE	Teacher	105,569.41
LESLIE	TROY	Teacher	86,993.16
LEWIS	COLLEEN	Teacher	93,844.00
MAKSUTA	JASON	Teacher	98,619.23
MASSON	BRENDA	Teacher	109,202.03
MCLEOD	KELSEY	Teacher	90,509.39
MCLEOD	KRISTIN	Teacher	80,556.49
MCPHEE	CODY	Teacher	81,279.82
MITCHELL	SHAWNDA	Teacher	94,823.53
MITCHELL	TYLER	Teacher	107,242.32
MORROW-PENNER	KAREN	Teacher	100,541.15
NOLAN	KALEE	Clinician	81,354.13
NORRIE	BETH	Teacher	100,861.80
NOSEWORTHY	WILLIAM	Teacher	119,910.76
PEARN	LISA	Teacher	98,990.76
PEEL	JEFFREY	Teacher	80,732.82
PIDBORCHYNSKI	TAMMY	Teacher	94,896.63
PITZ	BARRY	Superintendent	155,947.58
PITZ	TARA	Teacher	104,454.15
PLETT	CURTIS	Teacher	98,736.94
POOLE	DANA	Teacher	94,275.86
PUHACH	LISA	Teacher	93,406.44
RASMUSON	KRISTY	Teacher	88,427.20
REID	KENT	Secretary-Treasurer	118,293.36
ROACH	DOUG	Teacher	93,346.89
ROBERTSON	KARLA	Teacher	100,797.27
ROBERTSON	MARK	Teacher	98,990.79
ROUTLEDGE	JASON	Teacher	93,659.95
SABOURIN	JULIE	Teacher	98,990.76
SANHEIM	TERESA	Coordinator of Student Services and Strategic Initiatives	112,136.37

FORT LA BOSSE SCHOOL DIVISION

DISCLOSURE IN ACCORDANCE WITH PUBLIC SECTOR COMPENSATION DISCLOSURE ACT, R.S.M. P265

NAME			GROSS EARNINGS FOR THE 2021 CALENDAR YEAR
SCHILTROTH	AMY	Teacher	102,691.01
SCHILTROTH	KARI	Teacher	96,906.17
SCHILTROTH	KENT	Teacher	114,277.43
SHAW	MICHELE	Teacher	101,040.10
SPEIGHT	R. BROCK	Teacher	100,097.79
STEPHENSON	ROCHELLE	Teacher	99,709.14
TAPP	CARRIE	Teacher	104,115.80
THIESSEN	MICHAEL	Coordinator of ICT	111,936.74
THOMPSON	TRACY	Teacher	100,547.55
TRIPP	DORTHE	Teacher	98,990.79
UNGER	SANDRA	Teacher	93,358.87
VANDENBERGHE	STEPHEN	Teacher	79,748.97
WAHOSKI	JENNIFER	Teacher	104,516.13
WAKELY	MARK	Teacher	99,480.09
WALLACE	PENNY	Teacher	94,848.61
WALLACE	THERESA	Clinician	76,234.73
WARKENTIN	JILL	Teacher	98,619.64
WHITTLE-GEORGE	ALANA	Teacher	98,624.29
WHYTE	ERICA	Teacher	77,791.07
WILLIMENT	KIM	Teacher	75,806.94
WOOD	JANELLE	Teacher	95,345.64
WOOD	TYLER	Teacher	97,241.61
WOODS	KEELY	Teacher	90,234.49
WOOLDRIDGE	ERIN	Teacher	87,897.06
WRAY	ELANA	Teacher	106,465.00
TRUSTEE AGGREGATE (6) TOTAL			59,070.16