

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, 2020.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of the Division for the year ended December 31, 2020 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 30, 2021

MNP LLP

Chartered Professional Accountants

Turtle Mountain School Division
2020 Schedule of Individuals with Compensation = > \$75,000
As required by the Public Sector Compensation Disclosure Act

De Ruyck, Tim	Superintendent/CEO	159,155
Emberly, Stephanie	Principal	119,500
Beazley, Terry	Principal	117,344
Wiesner, Grant	Assistant Superintendent	113,385
Haney, Sheri	Teacher/Principal	109,633
Hicks, Allan	Teacher/Vice Principal	101,228
Knight, Darren	Teacher	99,692
Andres, Magdalene	Teacher	99,670
Skeoch, Pam	Teacher/Principal	98,871
Siatecki, Kathy	Secretary-Treasurer	98,435
Hilhorst, Erica	Teacher/Vice Principal	98,097
Carlisle, Catherine	Teacher/Principal	97,331
Ganske, Stacey	Teacher/Principal	97,071
Clyne, Krista	Teacher	97,046
White, Landon	Teacher/Principal	95,889
Grant, Naureen	Teacher	95,792
Birch, Robert	Teacher	93,998
Forbes, Kate	Speech/Language Pathologist	93,998
Outhwaite, Terrill	Teacher	93,998
Wiesner, Corrie	Speech/Language Pathologist	93,993
Gudnason, Tanice	Teacher/Principal	93,120
Millan, April	Teacher	92,084
Forsythe, Margo	Teacher	91,985
Outhwaite, Stephanie	Teacher	91,985
Billaney, Corey	Teacher	91,579
Leslie, Charlene	Teacher	90,731
Wettig, Sheldon	Teacher	90,543
Campbell-Jonsson, Kendall	Teacher	90,014
Bos, Lisa	Teacher	89,708
Stewart, Sonia	Teacher	89,497
Campbell, Lisa	Teacher	89,475
Sawatsky, Erin	Social Worker	89,475
Korman, Richard	Teacher	89,373
Lovett, Wendy	Teacher	89,373
Riley, David	Teacher	89,373
Blixhavn, Lisa	Teacher	89,217
Laing, Travis	Teacher	89,217
Wanless, Candace	Teacher	89,217
Lawson, Meagan	Teacher	88,584
Korman, Terell	Teacher	87,629
Little, Jana	Teacher	87,210
Magwood, Christi	Teacher	87,118
Opperman, Paula	Teacher	86,970

Laing, Holly	Teacher	86,931
McKay, Kim	Teacher	86,931
Witherspoon, Sandra	Teacher	86,931
Moody, Katherine	Teacher	85,944
Taylor, Kayla	Teacher	85,944
Harper, Sonia	Teacher	85,643
Forsyth, Keith	Teacher	84,539
Kleebaum, Shawn	Teacher	84,421
Pugh, Michael	Teacher	84,310
Anderson, Roxanne	Teacher	84,163
Forsythe, Gregory	Teacher	84,163
Mills, Shelly	Teacher	84,163
Thiessen-Kramer, Jennifer	Teacher	84,163
Pipella, Tara	Teacher	83,514
Schultz, James	Teacher	82,207
Stone, Terryl	Teacher	81,660
Spratt, Cassandra	Teacher	79,671
	Supervisor of Transportation and	
Shiels, Tyler	Maintenance	79,170
Halloran, Leisa	Teacher	78,188
Best-Kachur, Valerie	Teacher	77,510
Trustees (6 Aggregate)		45,054