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Independent Auditor's Report

To the Board of Trustees of Border Land School Division

Opinion

We have audited the Schedule of Compensation (the Schedule) of Border Land School Division (the Division) for the year ended December 31, 2022 and a summary of significant accounting policies.

In our opinion, the accompanying Schedule is prepared, in all material respects, in accordance with The Public Sector Compensation Disclosure Act (the 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 Schedule* section of our report. We are independent of the Division in accordance with the ethical requirements that are relevant to our audit of the Schedule 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.

Emphasis of Matter - Basis of Accounting

We draw attention to the note to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the Division to meet the reporting requirements of the Act referred to above. As a result, the Schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the Act, and for such internal control as management determines is necessary to enable the preparation of the Schedule 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 Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule 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 the Schedule.



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 Schedule, 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.

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.

BDO Canada LLP

Chartered Professional Accountants

Winnipeg, Manitoba
June 20, 2023

Border Land School Division
Schedule of Compensation
For the Year Ended December 31, 2022

Significant Accounting Policies and Other Explanatory Information

Pursuant to Section 2 of The Public Sector Compensation Disclosure Act, the entity shall disclose to the public in accordance with the Act the amount of compensation that it pays or provides in the year directly or indirectly. Compensation means compensation pursuant to any arrangement, including an employment contract, calculated to include the total value of all cash and non-cash salary or payments, allowances, bonuses, commissions and perquisites.

The amounts meeting the requirement for disclosure in accordance with The Public Sector Compensation Disclosure Act are as follows:

- a) Chairperson of the Board of Trustees (over \$75,000) n/a
- b) Aggregate compensation of all Trustees \$ 79,561
- c) Compensation of Officers and Employees over \$75,000:

LAST NAME	FIRST INITIAL	TITLE	AMOUNT
ALEXANDER	C	TEACHER	96,907
ARMSTRONG	P	PRINCIPAL	106,761
ASOMUA	M	TEACHER	80,660
BAINES	J	TEACHER	110,708
BELL	K	HUMAN RESOURCE MANAGER	75,644
BERG	L	TEACHER	93,039
BERGEN	N	TEACHER	104,549
BOESE	J	TEACHER	97,206
BOUTANG	C	TEACHER	96,764
BRAUN	K	TEACHER	90,906
BRAUN	L	PRINCIPAL	114,557
BRAUN	V	TEACHER	90,906
BROCK	T	TEACHER	96,764
BUHLER	H	TEACHER	90,906
CARR	S	TEACHER	91,093
CHALMERS	M	TEACHER	95,198
CHARTIER	N	TEACHER	96,764
CHUBATY	C	TEACHER	99,270
COLLETTE	J	PRINCIPAL	109,978
COTE	D	TEACHER	96,854
COTE	R	TEACHER	79,912
CROSS	A	TEACHER	82,376
CRUISE	D	TEACHER	92,172
CULLETON	A	TEACHER	97,574
CURRY	K	SUPERINTENDENT	169,957
DEGROOT	S	TEACHER	98,188
DOIG-GRAY	L	TEACHER	102,632
DOYLE	G	TEACHER	96,764

Border Land School Division
Schedule of Compensation
For the Year Ended December 31, 2022

LAST NAME	FIRST INITIAL	TITLE	AMOUNT
DOYLE	T	TEACHER	93,823
DRIEDGER	J	TEACHER	94,002
DUDA	M	TEACHER	86,069
DUECK	K	TEACHER	93,823
DUECK	R	TEACHER	100,842
DYCK	C	TEACHER	93,823
DYCK	M	TEACHER	99,682
DYNKAVITCH	N	TEACHER	102,975
ENNS	G	TEACHER	93,823
ENNS	K	TEACHER	97,206
FALK	M	TEACHER	101,454
FAURSCHOU	G	TEACHER	96,764
FEHR	Y	TEACHER	90,906
FELSCH	J	TEACHER	91,586
FERRIS	J	TEACHER	96,706
FLEMING	R	TEACHER	96,773
FORTIER	S	TEACHER	101,100
FRANZ	T	TEACHER	99,682
FRANZ	W	CLINICIAN	96,764
FRIESEN	A	TEACHER	98,445
FRIESEN	B	MAINTENANCE	85,193
FRIESEN	B	TEACHER	92,586
FRIESEN	C	TEACHER	102,613
FRIESEN	R	TEACHER	87,575
FRIESEN	W	TEACHER	85,256
FRIESEN-MAGUET	S	TEACHER	97,140
FRIESEN-STOESZ	T	TEACHER	96,941
GAGNE	L	TEACHER	91,948
GAUTHIER	C	TEACHER	82,647
GEIRNAERT	R	SECRETARY TREASURER	118,558
GERBRANDT	L	TEACHER	91,669
GIESBRECHT	L	TEACHER	86,957
GIESBRECHT	R	TEACHER	77,708
GIESBRECHT	S	TEACHER	92,586
GOERTZEN	S	TEACHER	91,347
GOULET	M	TEACHER	75,051
HAMILTON	T	TEACHER	83,056
HAMM	S	ASSISTANT SUPERINTENDENT	131,238
HARDERN	D	TEACHER	104,329
HARMS	J	TEACHER	97,579
HENSCHEL	R	TEACHER	98,445
HEPPNER	J	TEACHER	100,036
HIEBERT	R	PRINCIPAL	119,056
HILDEBRAND	M	TEACHER	99,682
HILDEBRAND	Q	TEACHER	99,793
HILDEBRAND	T	TEACHER	99,682
HOFER	D	PRINCIPAL	94,885
HOVORKA-ALCOCK	P	PRINCIPAL	119,720
ISAAK EISBRENNER	L	TEACHER	96,868

Border Land School Division
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LAST NAME	FIRST INITIAL	TITLE	AMOUNT
JANZ	K	TEACHER	104,018
KEFFER	J	TEACHER	97,108
KEFFER	K	TEACHER	82,319
KIVINEN	K	TEACHER	104,018
KLASSEN	A	PRINCIPAL	101,610
KLASSEN	D	TEACHER	86,100
KLASSEN-DUECK	P	TEACHER	101,100
KLEINSASSER	R	PRINCIPAL	100,744
KRAHN	P	TEACHER	75,541
LAVERY	H	TEACHER	97,203
LEBLANC	J	TEACHER	77,311
LETKEMAN	M	TEACHER	99,682
LOEWEN	N	TEACHER	85,095
LONE	K	TEACHER	83,615
LUPTAK	M	TEACHER	99,682
MARTENS	R	PRINCIPAL	104,993
MASSON	K	TEACHER	101,542
MATEYCHUK	J	PRINCIPAL	111,500
MATEYCHUK	K	TEACHER	94,282
MATTSON	M	TEACHER	91,050
MAYNARD	D	TEACHER	86,965
MICHALSKI	S	TEACHER	98,445
MIERAU FRIESEN	M	TEACHER	91,347
MILLER	K	TEACHER	89,443
MIRZA	A	TEACHER	83,355
NAAYKENS	D	TEACHER	97,206
NASH	L	TEACHER	93,326
NEUFELD	A	TEACHER	93,011
NEUFELD	K	TEACHER	97,126
NICHOLS	T	TRANSPORTATION	92,455
NICHOLSON	M	TEACHER	93,823
NOGIER	M	TEACHER	96,764
NORRIS	J	TEACHER	92,432
O'HARE	M	TEACHER	98,445
OSADCHUK	P	PRINCIPAL	86,156
PEDERSON	A	TEACHER	92,172
PENNER	K	PRINCIPAL	92,192
PETERS LOEWEN	J	CLINICIAN	104,217
PETERSON	K	TEACHER	101,782
PILKINGTON	A	PRINCIPAL	136,525
PILKINGTON	W	PRINCIPAL	111,422
POTT	K	TEACHER	88,046
REGIER	M	TEACHER	98,396
REIMER	A	TEACHER	93,823
REIMER	S	TEACHER	96,764
REMPEL	B	PRINCIPAL	110,478
REMPEL	F	TEACHER	97,530
RINTOUL	C	PRINCIPAL	82,162
RIOUX	L	CLINICIAN	83,214

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LAST NAME	FIRST INITIAL	TITLE	AMOUNT
RODINE	J	TEACHER	96,365
ROHNE	S	TEACHER	99,682
SABOURIN	C	TEACHER	96,764
SABOURIN	J	TEACHER	101,100
SANCHEZ	B	TEACHER	91,347
SAWATZKY	D	PRINCIPAL	112,815
SAWCHUK	L	TEACHER	91,466
SCHICK	G	TEACHER	91,083
SCHICK	K	TEACHER	93,823
SCHROEDER	K	TEACHER	101,691
SHAW	C	TEACHER	80,998
SKELTON	K	PRINCIPAL	113,191
SLANEY	S	TEACHER	96,764
SMITH	R	TEACHER	90,906
SQUIRES	S	PRINCIPAL	102,425
STADNYK	K	TEACHER	91,347
STEPANIUK	M	TEACHER	93,823
STOROSCHUK	C	TEACHER	99,682
STOROSCHUK	P	TEACHER	92,586
STRADESKI	J	TEACHER	98,473
STUBBERT-MARK	H	TEACHER	96,904
THIESSEN	L	TEACHER	102,781
TOEWS	A	TEACHER	98,477
TOEWS	J	TEACHER	93,823
TOEWS	J	ASSISTANT SUPERINTENDENT	75,983
TOEWS	R	TEACHER	91,522
TOMS	C	TEACHER	101,100
TOMS	K	TEACHER	94,534
TONNA	D	TEACHER	96,837
VINET	N	TEACHER	98,030
WAHL	D	PRINCIPAL	116,689
WALDNER	R	MAINTENANCE	79,089
WALL	S	TEACHER	84,259
WHEATLEY	J	TEACHER	104,018
WIEBE	D	CLINICIAN	98,445
WIEBE	J	TEACHER	100,305
WIEBE	J	CLINICIAN	101,243
WIEBE	J	TEACHER	101,737
WIEBE	T	TEACHER	96,834
WOHLGEMUT	P	TEACHER	97,206
ZACHARIAS	V	TEACHER	97,036