

Manitoba Steering Committee for Workplace Essential Skills Inc.
Schedule of Compensation of \$75,000 and Over
Paid to Board Members, Officers and Employees
March 31, 2020

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Independent Auditors' Report

To the Directors of
Manitoba Steering Committee for Workplace Essential Skills Inc.

Opinion

We have audited the schedule of compensation of \$75,000 and over paid to board members, officers and employees (the "schedule") of Manitoba Steering Committee for Workplace Essential Skills Inc. (the "Organization"), for the year ended March 31, 2020.

In our opinion, the accompanying schedule of the Organization for the year ended March 31, 2020, is prepared, in all material respects, in accordance with the provisions of The Public Sector Compensation Disclosure Act of Manitoba.

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 *Auditors' Responsibilities for the Audit of the Schedule* section of our report. We are independent of the Organization 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.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to the fact that the schedule has been prepared to assist the Organization to comply with the requirements of The Public Sector Compensation Disclosure Act. As a result, the schedule may not be suitable for another purpose. Our report is intended solely for the Organization and the Province of Manitoba and should not be distributed or used by parties other than the Organization and the Province of Manitoba.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the schedule in accordance with The Public Sector Compensation Disclosure 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 Organization's financial reporting process.

Independent Auditors' Report - continued

Auditors' 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 auditors' 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 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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.



Winnipeg, Canada
October 22, 2020

Chartered Professional Accountants

Manitoba Steering Committee for Workplace Essential Skills Inc.
Schedule of Compensation of \$75,000 and Over
Paid to Board Members, Officers and Employees
Year Ended March 31, 2020

<u>Employee Name</u>	<u>Position</u>	<u>Earnings</u>
Marlene Gogal	Northern Regional Coordinator	\$ 98,405
Kara Finney	Executive Director	\$ 91,685
Charlene Gulak	Regional Coordinator	\$ 75,561
Cheryl Linklater	Northern Training Coordinator	\$ 75,036