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# Independent Auditor's Report

To the Board of Directors of City of Portage la Prairie

## Opinion

We have audited the Schedule of Compensation (the "Schedule") of City of Portage Ia Prairie (the "Entity") for the year ended December 31, 2024 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 Entity 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 Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the Entity 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 Entity'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 Entity'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

Brandon, Manitoba June 25, 2025

# **City of Portage la Prairie**

## **Public Sector Compensation Disclosure Act**

#### 2024 Compensation of \$85,000 or More

## Note 1 - Basis of Accounting

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 are listed below.

- a) Chairperson of the Board of Directors (over \$85,000)
- b) Aggregate compensation of all Board Members
- c) Compensation of Officers and Employees over \$85,000

Compensation paid to members of Council:

Name	Position	Amount
Sharilyn Knox	Mayor	\$ 63,983.62
Ryan Espey	Councilor	30,097.20
Preston Meier	Councilor	25,819.20
Faron Nicholls	Councilor and Deputy Mayor	31,103.60
Colin Doyle	Councilor	36,697.20
Terrie Porter	Councilor and Deputy Mayor	29,039.20
Joe Masi	Councilor	30,257.20

The following employees of the City of Portage la Prairie received compensation in excess of \$85,000:

<u>Name</u>	Position	<u>Amount</u>
Nathan Peto	City Manager	238,772.90
Jocelyn Lequier-jobin	Director of Operations	145,557.00
Karly Friesen	Director of Utility	145,511.15
Brad Bailey	Fire Chief	145,460.06
Bryan Cairns	Facility Maintenance Supervisor	136,628.61
Corey Jowett	Fire Fighter	128,592.70
Brian Taylor	Superintendent of Public Works	125,593.20
Stephen Moffit	Fire Fighter	124,455.28
Norman Vuignier	Deputy Fire Chief	120,354.20
Todd McKinnon	Fire Fighter	116,106.16
Jared Smith	WTP Manager	115,878.59
Jared Bergen	Fire Fighter	114,535.85
Gerard Pawloski	Fire Fighter	114,137.58
Jennifer Sandney	Director of Corporate Services	113,592.98

Ben Olson	Water Treatment Operator	112,712.94
John Altenburg	WPCF Operator Supervisor	109,847.78
Louis-Phillip Nadeau	Fire Fighter	108,766.19
Matthew Phillips	Manager of Engineering	108,581.44
Ryan Draycott	Fire Fighter	106,723.10
Don Robertson	Fire Fighter	106,260.17
Curtis Rance	Fire Fighter	105,692.47
Jeff Tessier	Fire Fighter	104,659.41
Seth Scarrett	Fire Fighter	103,909.55
Travis Ross	Facility Maintenace	102,627.68
Daren Van Den Bussche	Fire Fighter	102,175.52
Chris Perry	Fire Fighter	100,285.05
Keith Barron	Waterworks Foreman	99,053.21
Brittany Denommee	WPCF Operator	98.644.76
Craig Braun	Fire Fighter	98,492.68
Wyatt McEachnie	WPCF Operator	96,938.68
Liam Grossman	Fire Fighter	94,875.60
Shay Avramovsky	Project Manager	93,062.63
Joel Aberdeen	Facility Maintenance	92,809.92
Shane Pierson	Diesel Mechanic	92,343.80
Soyan Ibrahim	Water Treatment Operator	92,164.23
Adam Bell	Facility Maintenance	91,750.85
Darren Jones	IT Manager	88,530.64
Joel Trandafir	Water Treatment Operator	88,438.79
N. Justine Duarte	WPCF Operator	88,413.10
Andre Watanabe	WTP Operator	87,702.93
Wade Andrushuk	Transportation Operator	86,063.87
Brandy Smith	Human Resources Officer	85,235.26