



Supplementary Financial Information

Manitoba Institute of Trades and Technology

December 31, 2022

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Independent Auditors' Report

To the Governing Board of
Manitoba Institute of Trades and Technology

Opinion

We have audited the Schedule of Compensation over \$75,000 of Manitoba Institute of Trades and Technology for the year ended December 31, 2022, and notes to the Schedule of Compensation over \$75,000 (together, "the schedule").

In our opinion, the accompanying schedule for the year ended December 31, 2022, is prepared, in all material respects, in accordance with the financial reporting provisions in Section 2 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 Schedule* section of our report. We are independent of Manitoba Institute of Trades and Technology 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 and Restriction of Use

We draw attention to the Introduction to Supplementary Financial Information, which describes the basis of presentation. The Schedule is prepared to assist Manitoba Institute of Trades and Technology to meet the requirements of Section 2 of The Public Sector Compensation Disclosure Act of Manitoba. 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 Section 2 of 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 Manitoba Institute of Trades and Technology's financial reporting process.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule 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 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 Manitoba Institute of Trades and Technology'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
June 5, 2023

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script.

Chartered Professional Accountants

Manitoba Institute of Trades and Technology

Introduction to Supplementary Financial Information

Year Ended December 31, 2022

Basis of Presentation

a) Compensation of \$75,000 or More

The attached schedule lists employees who received compensation of \$75,000 or more during the calendar year ended December 31, 2022. The amounts are calculated in accordance with The Public Sector Compensation Disclosure Act of Manitoba.

b) Aggregate Compensation to Board of Governors

The attached schedule also discloses the amount of compensation paid to Governing Board Members during the year ended December 31, 2022. The amounts are calculated in accordance with The Public Compensation Disclosure Act of Manitoba.

Manitoba Institute of Trades and Technology

Schedule of Compensation of \$75,000 or More

Year Ended December 31, 2022

<u>Employee Name</u>	<u>Position Title</u>	<u>Salary</u>
Abdel Aziz, T.	Program Manager	\$ 91,597
Almazan Monrroy, W.	Instructor	88,954
Amy-Penner, J.	Instructor	91,903
Anderson, M.	Instructor	100,672
Babee, D.	Institutional & Labour Market Analyst	90,918
Barley, J.	Director	124,177
Berezyanskaya, M.	Curriculum Quality Assurance Coordinator	80,820
Bruyere, R.	Student Advisor	78,655
Buffie, J.	Instructor	116,052
Busilla, M.	Academic Business Analyst	77,732
Campbell, E.	Instructor	95,384
Cha, M.	Immigration Services Advisor	79,598
Chestnut, T.	Senior Analyst	92,498
Cintrao, J.	Instructor	87,293
Collier, L.	Director	88,126
Cooke, I.	Vice President	178,691
Debreuil, T.	Instructor	101,500
Desharnais, R.	Mechanic	84,912
Dixit, J.	Instructor	89,868
Donen, J.	Senior Manager	97,179
Dyck, K.	Instructor	95,469
Dyck, K.	Instructor	87,213
Einarsson, J.	Manager	79,085
Elliott, M.	Instructor	101,500
Enns, J.	Coordinator	77,367
Esmael, M.	Instructor	111,034
Favoni, P.	Instructor	76,404
Fergstad, B.	Instructor	103,692
Fernandopulle, S.	Coordinator	75,466
Foo, R.	Recruitment Manager	75,331
Fraser, C.	Manager	87,453
Gallo, F.	Dean	132,822
Geeves, I.	Instructor	85,228
Gementiza, R.	Coordinator	77,840
Gladue, N.	Senior Consultant	81,806
Grant, S.	Instructor	99,843
Green, J.	Instructor	87,467
Grenkow, L.	Senior Manager	95,469
Grieve, L.	Academic Coordinator	81,999
Hafezi, Z.	Instructor	90,456

Manitoba Institute of Trades and Technology

Schedule of Compensation of \$75,000 or More

Year Ended December 31, 2022

<u>Employee</u>	<u>Position</u>	<u>Salary</u>
Hamilton, J.	Instructor	103,699
Hazell, M.	Director	123,823
Hildebrand, K.	Director	113,496
Hlady, K.	Instructor	75,527
Huber, L.	Instructor	78,870
Johnson, K.	Instructor	84,048
Karasevich, R.	President & CEO	240,058
Karasoulis, E.	Instructor	86,571
Klyne, K.	Instructor	106,778
Knight, K.	Dean	135,392
Koltalo, R.	Instructor	87,473
Komonko, K.	Academic Coordinator	83,269
Kroeker, E.	Manager	81,836
Krueger, J.	Director	97,137
Kyle, H.	IT Technician	84,924
Langemann, S.	Instructor	81,563
Lavallee, M.	Director	110,338
Leduc, G.	Senior Student Advisor & Learning Specialist	93,191
Little, C.	Academic Coordinator	84,442
Loewen, J.	Coordinator	78,743
Lumb, J.	Associate Vice President	138,574
MacArthur, J.	Instructor	81,813
MacDonald, C.	Instructor	96,874
MacKinnon, K.	Instructor	78,897
Mahon, J.	Manager	101,368
Manson, J.	Projects and Events Officer	91,237
McIntyre, R.	Instructor	105,120
Montreuil, Z.	Instructor	75,142
Moran, T.	Instructor	105,120
Neumann, T.	Instructor	101,500
Noorden, D.	Program Manager	97,284
Norman, A.	Director	115,611
Paluck, D.	Instructor	79,271
Pendree, K.	Instructor	75,805
Penner, E.	Instructor	101,500
Phrakonekham, D.	Senior Payroll Administrator	93,820
Rands, A.	Instructor	75,844
Reimer, B.	Director	116,868
Reimer, K.	Instructor	81,884
Russo, G.	Coordinator	79,683

Manitoba Institute of Trades and Technology

Schedule of Compensation of \$75,000 or More

Year Ended December 31, 2022

<u>Employee</u>	<u>Position</u>	<u>Salary</u>
Saurette, A.	Assistant Registrar	88,339
Senkowsky, J.	IT Technician	80,499
Simard, M.	Director	125,438
Singh, J.	Instructor	75,414
Singh, M.	Finance Manager	91,340
Specht de Andrade, A.	Instructor	95,341
Stuart, B.	Vice President	160,080
Taylor, S.	Registrar	115,642
Thomson, P.	Instructor	76,325
Thorsteinson, J.	Associate Vice President	141,143
Touchette, P.	Manager	80,531
Trenaman, J.	Manager	78,115
Trueman, M.	Assistant Registrar	89,426
Tulloch, T.	Instructor	98,393
Van Kats, N.	Instructor	100,672
Vieweg, L.	Instructor	75,080
Villaver, R.	Instructor	99,398
Wander, G.	Instructor	103,410
Watson, J.	Instructor	85,902
Watts, A.	Instructor	117,501
Wiens, J.	Manager	144,634
Williams, M.	Instructor	106,778
Board of Governors		11,469