

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
General Child and Family Services Authority

Report on the Audit of the Schedule

Opinion

We have audited the Schedule of Public Sector Compensation Disclosure of the General Child and Family Services Authority for the year ended March 31, 2024 (the "schedule"). The schedule has been prepared by management in accordance with the disclosure requirements of *The Public Sector Compensation Disclosure Act*.

In our opinion, the information included in the accompanying schedule is prepared, in all material respects, in accordance with the provisions 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 the General Child and Family Services Authority 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.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the schedule in accordance with the provisions 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 the General Child and Family Services Authority'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.

Auditor's Responsibilities for the Audit of the Schedule (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 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 General Child and Family Services Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management that are relevant to the information included in the schedule.

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 relevant to the preparation of the schedule that we identify during our audit.

May 22, 2024
Winnipeg, Canada



Chartered Professional Accountants

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Schedule of Public Sector Compensation Disclosure

Year ended March 31, 2024

(in thousands of dollars)

Pursuant to the disclosure requirements of *The Public Sector Compensation Disclosure Act*, the total remuneration and other benefits paid to Board members during the year was \$11.

The Public Sector Compensation Disclosure Act also requires all public sector bodies to disclose compensation to any employee or officer when such compensation is \$85 or more per annum. This information follows:

<u>Employee/Name</u>	<u>Title/Position</u>	<u>Compensation</u>
John Rodgers	Chief Executive Officer	\$ 150
Christy Holnbeck	Associate Chief Executive Officer	125
Louis Nault	Chief Financial Officer	112
Rhonda Fredrickson	Program Specialist	107
Laurie Gulowaty	Program Specialist	104
Kerri Lynn Greeley	Program Specialist	104
Gerry Brown	Program Specialist	104
Lisa Schmidt	Program Specialist	103
Thomas Ens	Program Specialist	102
Teresa Mayer	Manager, Data Analytics and Evaluation	100
Jennifer Fallis	Program Specialist	98
Tracy Oleschak	Program Specialist	97
Allison Dunfield	Media Specialist	85