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BDO Canada LLP 148 - 10th Street Brandon MB R7A 4E6 Canada

Independent Auditor's Report

To the Board of Directors of Brandon University

Opinion

We have audited the Schedule of Compensation (the Schedule) of Brandon University (the Organization) for the year ended December 31, 2023 and a summary of significant accounting policies and other explanatory information.

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 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.

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 Organization 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 Organization'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 Organization'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 15, 2024

Employee Compensation Disclosure

This report was prepared by Brandon University to meet the requirements of the <u>Public</u> <u>Sector Compensation Disclosure Act</u> in effect as at December 31, 2023.

The following is a list of the amount of compensation paid, directly or indirectly, including professional fees, in the 2023 year to or for the benefit of the employees of Brandon University whose compensation is \$85,000 or more, in accordance with the disclosed basis of accounting in Note 1 to the schedule.

In 2023, Brandon University issued a total of 1,473 T4's and T4A's. In a few instances, one individual may have received more than one T4 or T4A. Included in this total were:

- 256 Full-time academic positions
- 272 Part-time academic positions
- 187 Full-time support positions
- 22 Part-time support positions
- 601 Casual academic and support positions

The total number of Brandon University employees whose compensation is \$85,000 or more is 244.

Copies of this report are available in the Office of the President of Brandon University, Room 116 (Clark Hall), between the hours of 8:30 a.m. and 4:30 p.m., in the Brandon University Library, 2nd floor north stacks under Government Documents and on the Vice-President (Administration & Finance) website page under the heading of Financial Reports: <u>https://www.brandonu.ca/vp-finance/reports/</u>.

Last NameFirst NameJob TitleT4 TotalAbdelbarAshrafProfessor140,344.70AbdouAbdellaAssociate Professor139,337.50AhmadFaizProfessor168,407.98AhmadNoraProfessor129,795.94Al-AbdallahAbdel RAssistant Professor90,497.54AlexandrePaulProfessor90,497.54AllanJonathanProfessor144,856.18AllanDeannaAssociate Professor113,556.87AnyichieAloysiusAssistant Professor103,885.43ArdelliBernadette FProfessor166,546.93BachEdward SAssociate Professor139,077.28DeluctionConceAssociate Professor139,077.28	6 8 4 4 8 7 3 3 8 7 1 5 5
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Ballentine Greg Assistant Professor 97,200.07	1 5 5
Barcellona Leanne M Manager & Professional Officer - VI 98,927.8	5 5
Batson Karen Assistant Professor 99,064.95	5
Baumgartner Joseph Programmer Analyst 12 - 4 90,484.55	8
Baxter Catherine Assistant Professor 107,454.08	-
Beeman Chris Professor 120,241.07	
Beeston Stacey Instructional Associate III 98,107.97	
Bessant Kenneth C Professor 162,969.8	
Bessette Michelle Administrative Associate II 93,636.65	5
Booth Derek Manager & Professional Officer - V 95,965.44	4
Boudreau Mary Ellen Instructional Associate IV 101,461.28	
Boult Cameron Associate Professor 104,369.85	5
Braid Joseph (JD) Manager & Professional Officer - V 92,018.07	7
Braun Alexis Administrative Associate II 125,196.62	2
Brown Erica Manager & Professional Officer - VI 112,288.46	6
Brown Christopher Associate Professor 152,433.55	5
Bushnell Eric C Professor 134,098.39	9
Callahan Krista Assistant Professor 97,958.64	4
Campbell Kofi Vice-President (Academic & Provost) 207,848.80	0
Canada-Vanegas Mesa Lorna Instructional Associate III 98,108.31	1
Care W. Dean Professor 169,932.21	1
Carrington Margaret Professor 169,038.10	
Carter Lee U Sports Coach III 118,171.17	
Cassone Bryan J Professor 129,975.77	1
Chachula Kathryn Associate Professor 116,632.49	9
Chadwick Sheelagh Associate Professor 128,028.09	9
Charette Joseph M. C. Assistant Professor 106,255.66	6
Chen Ji Yang Instructional Associate IV 101,461.28	
Chen Vincent C Associate Professor 113,651.77	
Cheung Gil U Sports Coach II 91,133.29	
Cleland Michelle Assistant Professor 85,145.84	
Cloet Laura Manager & Professional Officer - IV 90,319.87	
Collyer Tracey Administrative Associate II 99,063.97	
Combet Denis-Paul Professor 149,646.98	
Corenblum Barry S Professor 167,806.84	
Cruise Andrea Manager & Professional Officer - V 100,706.55	
Cuvelier Paige Manager & Professional Officer - IV 86,067.13	
DagenaisAndreeProfessor149,134.89	
deForest Kevin Associate Professor 124,963.75	
Denys Tanya Instructional Associate IV 87,558.49	
Di Muro Matteo M Assistant Professor 89,477.29	
DochertyDavid CPresident321,384.06	Ċ

<u>Last Name</u>	<u>First Name</u>	<u>Job Title</u>	<u>T4 Total</u>
Downey	Shannon	Manager & Professional Officer - IV	97,135.73
Duncan	Heather	Professor	197,731.64
Dupuis	Cora	Professional Associate III	110,493.86
DuWors	Kerry	Associate Professor	113,169.79
Dwivedula	Venkata Sesha Raviki	ir Assistant Professor	115,346.67
Eberts	Derrek A	Associate Professor	139,597.84
Edmunds	T. Keith K	Assistant Professor	89,755.80
Ehman	Caroline	Associate Professor	100,870.24
Eisler	Carla L	Manager & Professional Officer - VII	141,293.69
English	Shawna	Manager & Professional Officer - IV	90,726.22
Farrell	Alysha J	Associate Professor	119,314.71
Finlay	Norman James	Instructional Associate IV	97,150.51
Fisher	Kristen	Associate Vice-President (People & Talent)	176,167.59
Fleming	Cheryl	Manager & Professional Officer - V	91,317.73
Forbes	Scott	Associate Professor	99,548.70
Foster	Tyler J	Professor	154,888.95
Frey	Anna	Manager & Professional Officer - VI	89,700.98
Fugleberg	Todd	Associate Professor	125,742.18
Gadbois	Shannon	Professor	148,574.95
Garbutt	Joan	Professional Associate III	110,494.77
Gasse	Rosanne P	Professor	146,719.19
Gatien	Gregory	Associate Professor	162,097.74
Gill	Trent	Administrative Associate II	91,054.79
Godin	Jon-Tomas	Associate Professor	128,287.64
Goernert	Phillip N	Professor	177,456.78
Gold	Ken	Assistant Professor	103,852.84
Graham	Jan M	Associate Professor	103,477.32
Greenwood	David R	Professor	169,038.10
Grenier	Carleigh	Administrative Associate II	87,081.15
Grills	C. Scott	Professor	169,038.10
Grills	Sheilagh	Professional Associate III	138,061.63
Grona	Sara	Manager & Professional Officer - IV	95,243.59
Gross	Glen	Professional Associate II	107,454.08
Gulliver	Austin F	Professor	167,802.70
Hall	Sarah	Assistant Professor	91,874.82
Hamilton	Grant	Manager & Professional Officer - VII	138,344.88
Hanemaayer	Ariane	Associate Professor	99,706.39
Hardy	Denise	Instructional Associate IV	110,830.84
Harms	Patricia	Associate Professor	134,998.46
Harris	Marsha	Professional Associate III	107,431.95
Henderson	Robert	Manager & Professional Officer - IV	90,319.84
Henriquez	Nadine	Associate Professor	100,868.86
Henry	Christy	Professional Associate III	98,666.99
Herron	Rachel	Professor	123,391.74
Hetu	Dominique	Assistant Professor	89,476.38
Hill	Bryan M	Associate Professor	143,323.30
Hinch-Bourns	Andrea	Administrative Associate II	98,694.67
Hinther	Rhonda	Professor	139,521.23
Holland	Emily	Associate Professor	118,726.85
Hurst	Christopher	Professional Associate II	107,454.08
Irwin	Laura (Lu)	Administrative Associate II	137,246.31
Johnson	Melinda	Instructional Associate III	90,728.74
Jones	Candy	Associate Professor	131,020.40

Last Name	First Name	<u>Job Title</u>	<u>T4 Total</u>
Kalinowich	Trevor	Chief Engineer	93,000.87
Karpa	Jane V	Associate Professor	118,372.79
Kasamali	Zahra	Assistant Professor	89,477.29
Kazakoff	Carmen	Professional Associate IV	146,340.58
Kelly	R. Wayne	Professional Associate II	86,874.20
Kirk	Jacqueline H	Associate Professor	133,491.55
Klassen	Kevin J	Programmer Analyst 11 - 6	86,696.78
Klonowski	Darek	Professor	152,260.30
Koiter	Alexander	Associate Professor	96,616.86
Kokorudz	Shelley M	Associate Professor	135,293.28
Kordalchuk	Lisa A	Instructional Associate IV	110,459.75
Kramer	Reinhold	Professor	169,038.10
Krentz	Joel	Associate Professor	104,644.77
Kreshewski	Nicky J	Manager & Professional Officer - V	100,706.54
Lagimodiere	Chris	Associate Vice-President (Indigenous Initiatives)	131,466.49
Lakevold	Dale	Associate Professor	119,238.77
Lam	Michelle	Professional Associate III	106,323.22
Lamont	Scott	Vice-President (Administration & Finance)	247,872.30
Lazinski	Marysia	Assistant Professor	87,080.11
Lee	Stacey	Professional Associate II	92,232.31
LeMoine	Christophe M	Professor	146,479.99
Leroy	Michael	Programmer Analyst 12 - 6	96,878.75
Li	Chenkuan	Professor	169,038.10
Li	Rong-Yu	Professor	156,014.51
Lindsay	John	Associate Professor	139,893.05
Lucyshyn-Wright	Rory B	Associate Professor	99,768.98
Lynch	Wendy	Instructional Associate IV	109,532.02
MacKay	Lynn	Professor	141,865.76
Madison	Barry	Assistant Professor	87,081.15
Magnusson	Michelle	Professional Associate III	118,019.87
Majumder	Mousumi	Associate Professor	110,494.77
Malainey	Mary	Professor	167,172.93
Malcolm	Christopher D	Associate Professor	139,597.84
Marshall	Alison	Professor	169,036.02
Masaki-Hechler	Megumi	Professor	128,025.37
Mayer	Lorraine	Professor	143,705.32
McCormick	Michael	Manager & Professional Officer - VII	127,193.31
McCulloch	Allison	Professor	132,921.01
McDaniel	Andrea	Manager & Professional Officer - VII	153,313.05
McDougall	Carley	Manager & Professional Officer - VI	93,567.93
McGonigle	Terence P	Professor	163,455.04
McKenzie	Tammy	Assistant Professor	107,454.08
McKenzie	Kevin	Assistant Professor	89,477.42
McLachlan	Lindsay	Assistant Professor	109,356.86
McPherson	Nancy	Associate Professor	111,152.74
Medd	Susan	Assistant Professor	107,454.08
Melvin	Neal	Assistant Professor	106,254.62
Mengistu	Tadesse	Instructional Associate IV	104,986.68
Mihelakis	Eftihia	Associate Professor	93,858.70
Minshull	John	Administrative Associate II	107,454.08
Morris	Jill	Assistant Professor	96,378.23
Morrissette	Patrick	Professor	151,630.18
Moss	Maureen Louise	Manager & Professional Officer - VII	115,972.68

<u>Last Name</u>	<u>First Name</u>	Job Title	<u>T4 Total</u>
Mullins	Sharran L	Assistant Professor	99,063.91
Mumin	Hamid	Professor	151,630.18
Murkin	Kerry	Manager & Professional Officer - VI	104,033.18
Naismith	Dana	Assistant Professor	95,029.87
Navid	Carla	Assistant Professor	91,875.86
Naylor	James	Professor	168,407.98
Newall	Nancy E	Associate Professor	113,556.87
Nichol	Jacqueline	Manager & Professional Officer - V	100,912.47
Noll	Kurt L	Professor	148,574.95
Noto	Allison	Manager & Professional Officer - VII	140,680.41
Pachkowski	Katherine	Assistant Professor	108,506.41
Paddock	Russell T	Professional Associate IV	129,202.24
Pattison	Simon A	Professor	169,038.10
Petrella	Serena	Associate Professor	130,767.55
Pickering	Douglas A	Professor	149,291.96
Platz	Eric S	Associate Professor	124,966.87
Plosker	Sarah J	Professor	122,154.74
Pople	Douglas	Administrative Associate II	107,454.08
Puhach	Alvin	Manager & Professional Officer - VI	118,527.42
Ramsey	R. Douglas	Professor	159,734.19
Richards	Kathleen M	Administrative Associate II	94,736.37
Richea	Schad	U Sports Coach III	122,748.43
Robinson	Steven	Associate Professor	139,597.84
Robles	Wilder	Associate Professor	119,529.15
Robson	Lisa M	Associate Professor	139,597.84
Rose	Barbara	Assistant Professor	107,253.56
Ross	Linda L	Associate Professor	161,827.91
Rowland	David O	Professional Associate III	139,597.84
Rutherford	Pamela	Associate Professor	138,061.63
Ryan	Kim	Associate Professor	148,309.87
Salman	Ali	Professor	102,626.61
Saunders	Kelly	Associate Professor	134,998.46
Sawatzky-Dyck	Sherry	Professional Associate III	111,115.05
Sayers	Gretta	Assistant Professor	87,079.07
Schira	H. Rainer	Professional Associate III	138,074.63
Schneider	Christopher J	Professor	137,416.56
Scott	Sheila J	Professor	147,448.21
Simon	Lesley	Manager & Professional Officer - IV	90,337.14
Skinner	Tom	Associate Professor	136,252.15
Skuce	Tim	Associate Professor	103,835.99
Smale	Susan	Manager & Professional Officer - VII	139,597.88
Smith	Cathryn	Associate Professor	106,290.02
Smith	Jeffrey G	Professional Associate II	90,695.71
Somarin	Alireza	Professor	156,014.51
Spence	Balfour A	Professor	167,854.74
Spiss	Sally	Manager & Professional Officer - IV	91,402.41
Śrivastava	Gautam	Professor	124,808.58
Stanley	Nancy M	Professor	158,767.47
Stouffer	Joseph	Assistant Professor	107,727.86
Strang	G. Bruce	Professor	169,038.10
Su	Chang	Assistant Professor	107,454.08
Sucha	Melanie	Manager & Professional Officer - VII	173,555.88
Taylor	David C	Assistant Professor	106,701.80
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<u>Last Name</u>	<u>First Name</u>	<u>Job Title</u>	<u>T4 Total</u>
Terry	Marion	Professor	116,437.17
Thomson	Andrea E	Assistant Professor	97,019.63
Tselyakov	Alexander	Professor	168,407.98
Untereiner	Wendy	Professor	169,038.10
van Heyst	Wenonah L	Instructional Associate IV	103,858.65
Van Mulligen	Laura	Assistant Professor	87,107.43
Varley	Emma	Associate Professor	119,685.35
Venema	Henry I	Professor	135,676.10
Wachal	Julie	Instructional Associate III	85,732.47
Waddell-Henowitch	Candice	Associate Professor	107,424.51
Watier	Nicholas N	Associate Professor	114,609.20
Watson	Ellen	Assistant Professor	105,089.24
Whelpton	Kate	Manager & Professional Officer - VII	154,077.32
Whittington	Peter	Associate Professor	116,622.18
Williams	Jeffrey G	Professor	167,802.70
Wilson	Grant	U Sports Coach III	115,109.07
Wilson	Aaron	Associate Professor	110,494.77
Winsor Murray	Joanne	Assistant Professor	101,929.33
Winter	David R	Professor	135,985.12
Wiseman	Dion	Associate Professor	139,597.84
Wong	Siu Kwong (Kevin)	Associate Professor	139,597.84
Wood	Catherine M	Professor	137,416.56
Wood	Lisa	Associate Professor	100,868.86
Xu	Lin	Associate Professor	125,810.34
Yaman Ntelioglou	Burcu	Associate Professor	88,967.33
Yan	Xiaoqian	Associate Professor	93,073.46
Yasui	Etsuko	Associate Professor	119,685.35
Zacharias	Leanne	Associate Professor	116,622.18
Zander	Wendy M	Professor	142,490.47
Zehtab-Jadid	Fattaneh	Associate Professor	120,782.62
Zhuang	Hejun	Associate Professor	107,431.95

Note to the Public Sector Compensation Disclosure Schedule For the year ended December 31, 2023

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 in the report.