

Schedule of Compensation of

SARA RIEL INC.

And Independent Auditors'
Report thereon

Year ended December 31, 2018



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INDEPENDENT AUDITORS' REPORT

To the Directors of Sara Riel Inc.

Opinion

We have audited the schedule of compensation equal to or in excess of \$50,000 for individuals employed or affiliated with Sara Riel Inc. (the Entity) for the calendar year ended December 31, 2018, and notes to the schedule (hereinafter referred to as the "schedule").

In our opinion, the accompanying schedule for the year ended December 31, 2018 of the Entity is prepared, in all material respects, in accordance with the provisions of 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 "***Auditors' Responsibilities for the Audit of the Schedule***" section of our auditors' 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 - Financial Reporting Framework

We draw attention to the Note in the schedule, which describes the applicable financial reporting framework. The schedule is prepared to assist the Entity to comply with the requirements of The Public Sector Compensation Disclosure Act described in the Note. 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 For Governance for the Schedule

Management is responsible for the preparation of the schedule in accordance with the financial reporting provisions of Section 2 of the Public Sector Compensation Disclosure Act and for such internal control as management determines is necessary to enable the preparation of a 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.

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 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 and related disclosures made by management.



- 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.

KPMG LLP

Chartered Professional Accountants

Winnipeg, Canada

June 12, 2019

SARA RIEL INC.

Schedule of Compensation

Year ended December 31, 2018

Name	Position	Compensation and benefits
C. Kirton	Interim Executive Director	\$ 83,731
C. Tindall	Manager, Mental Health Services	77,187
D. Stewart	Manager, Mental Health Services	74,992
S. Sansome	Manager, Finance and Administration	74,947
B. Bruske	Mental Health Counsellor	61,172
S. Carten	Mental Health Counsellor	57,434
M. Sadi	Mental Health Employment Counsellor	57,404
L. Ross	Executive Assistant	55,953
D. Omolola	Employment Specialist	50,646

See accompanying note to schedule.

NOTE TO SCHEDULE

Basis of Presentation:

The schedule lists employees or individuals affiliated with Sara Riel Inc. who received compensation and benefits equal to or in excess of \$50,000 for the year ended December 31, 2018. The amounts reported were calculated in accordance with the definition of compensation provided in Section 1 of *The Public Sector Compensation Disclosure Act*, which includes payments of wages and other exceptional benefits not provided to the majority of employees. The amounts do not include payments made or benefits accrued related to pension plans.