2025

TOWN OF THE PAS

PUBLIC SECTOR COMPENSATION DISCLOSURE REPORT

bakertilly

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH ACT

To the Mayor and Councillors of the Town of The Pas

Opinion

We have audited the accompanying Schedule of Compensation of the Town of The Pas for the year ended December 31, 2025. This Schedule has been prepared by management based on the Manitoba Public Sector Compensation Disclosure Act.

In our opinion, the Schedule of Compensation of the Town of The Pas for the year ended December 31, 2025 is prepared, in all material respects, in accordance with the Manitoba 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 Town 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 the basis of accounting disclosure. The Schedule is prepared to assist the Town in complying with the Manitoba Public Sector Compensation Disclosure Act. 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 Manitoba 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 Town'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

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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 the Town'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.

Baker Tilly HMA LLP

Chartered Professional Accountants

The Pas,Manitoba
October 13, 2026

TOWN OF THE PAS

SCHEDULE OF COMPENSATION
FOR THE YEAR ENDED DECEMBER 31, 2025

PART A:

Compensation and per diem amounts paid to members of Council by the Town of The Pas amounted to $104,059 in aggregate.

PART B:

There were no members of council receiving compensation in excess of $85,000 individually.

Name	Position	Compensation	Per Diem	Benefits	Expenses	Total
Andre Murphy	Mayor	$ 18,076	$ 1,202	$ 1,227	$ 3,080	$ 23,585
Randy Manych	Councillor	10,906	150	658	416	12,130
Trent Allen	Councillor	10,906	1,350	658	3,841	16,755
Gary Hopper	Councillor	10,906		234		11,140
Carrie Atkinson	Councillor	12,175	1,050	757	3,339	17,321
Lawrence Forster	Councillor	10,906		658		11,564
Margaret Commodore	Councillor	10,906		658		11,564
		$ 84,781	$ 3,752	$ 4,850	$ 10,676	$ 104,059

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PART C:

The following officers or employees received compensation from the Town of The Pas in excess of $85,000:

Name	Position	Compensation
Bola Adedoyin	CAO	$151,696
Sam Mirza-Agha	Municipal Superintendent	122,538
Byron Shangraw	Fire Chief	120,608
Tanvir Mahmud	Asst. Municipal Superintendent	115,025
Travis Ducharme	Airport Equipment Operator 3	111,966
Wayne Helstrom	Chief Water Treatment Plant Operator	106,265
Jacob Geddes	Deputy Fire Chief	101,285
Kurt Stewart	Public Works Supervisor	99,385
Clinton Fothergill	Equipment Operator 3	95,322
Laura Armstrong	Controller	89,441
Jomar P. Cruz	Recreation Director	85,145

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