

ROACH PERRY ANDERSON

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Community Lodge Incorporated

We have audited the accompanying schedule of public sector compensation of Community Lodge Incorporated for the year ended March 31, 2017, and a summary of other explanatory information [together, the "schedule"]. The schedule has been prepared by management based on Section 2 of the Public Sector Compensation Disclosure Act.

Management's responsibility for the schedule

Management is responsible for the preparation of this 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.

Auditors' responsibility

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Home's preparation of the schedule 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 Home's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial information in the schedule of public sector compensation of Community Lodge Incorporated for the year ended March 31, 2017 is prepared, in all material respects, in accordance with Section 2 of the Public Sector Compensation Disclosure Act.

Basis of accounting

Without modifying our opinion, we draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule is prepared to assist the Home to meet the requirements of Section 2 of the Public Sector Compensation Disclosure Act. As a result, the schedule may not be suitable for another purpose.

Roach Perry Anderson

Licensed Public Accountants
Chartered Professional Accountants

Sydney, Nova Scotia
June 28, 2017

Community Lodge Incorporated

**SCHEDULE OF COMPENSATION FOR THE PUBLIC SECTOR COMPENSATION
DISCLOSURE ACT
COMPENSATION OF \$100,000 OR MORE OF BOARD MEMBERS, OFFICERS AND
EMPLOYEES**

Year ended March 31, 2017

Notes:

1. The compensation amount is calculated in accordance with the requirements of the Public Sector Compensation Disclosure Act. Compensation includes all salaries and allowances, overtime payments, retirement or severance payments, lump sum payments, vacation pay-outs, retroactive payments and taxable benefits and bursaries.

The Public Sector Compensation Disclosure Act requires public sector bodies to disclose:

- [i] the compensation paid to the Chairperson of its Board of Directors, if the Chairperson's compensation is \$100,000 or more;
- [ii] the compensation paid to the members of the Board of Directors; and
- [iii] the individual compensation paid to its officers and employees whose compensation is \$100,000 or more.

Name	Position	Total Compensation
Deveaux, Cheryl	Administrator	\$105,878