

IMMIGRANT SERVICES ASSOCIATION OF NOVA SCOTIA

**Statement of Compensation for the Public Sector Compensation
Disclosure Act of Nova Scotia**

March 31, 2017

Member Offices

Nova Scotia
Bedford, NS
Dartmouth, NS

Canada
Newfoundland
New Brunswick
Nova Scotia
Quebec
Ontario
Manitoba
Alberta
British Columbia

International
Barbados
Lebanon
Venezuela
SFAI (125 member firms)

INDEPENDANT AUDITORS' REPORT

To the Chairperson and Board of Directors of the
Immigrant Settlement Association of Nova Scotia

We have audited the accompanying Statement of Compensation for the Public Sector Compensation Disclosure Act of the Immigrant Settlement Association of Nova Scotia for the year ended March 31, 2017, and a summary of other explanatory information. The statement has been prepared by management based on Section 4 of the Public Sector Compensation Disclosure Act.

Management's responsibility for the statement

Management is responsible for the preparation of this statement in accordance with Section 4 of the Public Sector Compensation Disclosure Act, and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on the statement 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 to plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Association's preparation of the statement 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 Association'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 statement.

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 Statement of Compensation the statement. for the Public Sector Compensation Disclosure Act of the Immigrant Settlement Association of Nova Scotia for the year ended March 31, 2017 is prepared, in all material respects, in accordance with Section 4 of the Public Sector Compensation Disclosure Act.

Basis of accounting

Without modifying our opinion, we draw attention to note 1 to the statement, which describes the basis of accounting. The statement is prepared to assist the Association to meet the requirements of Section 4 of the Public Sector Compensation Disclosure Act. As a result, the statement may not be suitable for another purpose.



Bedford, NS
May 24, 2017

Chartered Professional Accountants

IMMIGRATION SERVICES ASSOCIATION OF NOVA SCOTIA
Statement of Compensation
Year Ended March 31, 2017

Required Pursuant To the Public Sector Compensation Disclosure Act

Section 3 of the Public Sector Compensation Disclosure Act of the Province of Nova Scotia, sector bodies to publically disclose the amount of compensation it pays or provides, directly or indirectly, requires public to any person in the fiscal year if the amount of compensation to that person is one hundred thousand dollars or more including compensation paid to, or for the benefit of, each of its board members, officers, employees, contractors and consultants.

For the year ended March 31, 2017, the following board members, officers and employees received compensation of \$100,000 or more:

Board Members, Officers, Employees, Contractors and Consultants

Last Name, First Name	Compensation Paid (\$)
Mills, Gerry	\$111,122

IMMIGRATION SERVICES ASSOCIATION OF NOVA SCOTIA
Notes to the Statement of Compensation
YEAR ENDED MARCH 31, 2017

Note 1 - Basis of Reporting

This statement has been prepared by the Immigrant Services Association of Nova Scotia, a public required to report compensation information pursuant to the Public Sector Compensation Disclosure Act sector body, (the Act) of the Province of Nova Scotia. The management of Immigrant Services Association of Nova Scotia is responsible for the preparation of this statement in accordance with the Act. Section 4 of the Act requires that the information reported in this statement be disclosed in the body of the audited financial statements of Immigrant Services Association of Nova Scotia or in a statement prepared for the purposes of the Act and certified by its auditors.

Compensation Section 2(b) of the Act defines compensation as the total amount or value of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than a pension, pursuant to any arrangement, including an employment contract, and includes, without restricting the generality of the foregoing,

- (i) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts,
- (ii) the value of loan or loan-interest obligations that have been extinguished and of imputed interest benefits from loans,
- (iii) long-term incentive plan earnings and payouts,
- (iv) the value of the benefit derived from vehicles or allowances with respect to vehicles,
- (v) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation,
- (vi) payments made for exceptional benefits not provided to the majority of employees,
- (vii) payments for memberships in recreational clubs or organizations, and
- (viii) the value of any other payment or benefit prescribed in the regulations.