



## Schedule of Annual Compensation Disclosure

Tidal View Manor

March 31, 2017



# Independent Auditors' Report

Grant Thornton LLP  
PO Box 297  
328 Main Street  
Yarmouth, NS  
B5A 4B2  
T +1 902 742 7842  
F +1 902 742 0224  
[www.GrantThornton.ca](http://www.GrantThornton.ca)

To the members of the Board of  
**Tidal View Manor**

We have audited Tidal View Manor's Schedule of Annual Compensation Disclosure, for the period of April 1, 2016 to March 31, 2017 (the "Schedule"). The Schedule has been prepared based on the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("PSCD Act").

## **Management's responsibility for the schedule**

Management is responsible for the preparation of the Schedule in accordance with the financial reporting provisions in the PSCD 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.

## **Auditor's 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 auditor's 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 auditor considers internal control relevant to the entity'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 entity'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 presented in the Schedule of Annual Compensation Disclosure for Tidal View Manor for the period of April 1, 2016 to March 31, 2017, is prepared, in all material respects, in accordance with the PSCD Act.

## **Basis of accounting**

Without modifying our opinion, we draw attention to the note to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist Tidal View Manor to meet the requirements of the PSCD Act. As a result, the Schedule may not be suitable for another purpose.

*Grant Thornton LLP*

Yarmouth, Canada  
June 26, 2017

Chartered Professional Accountants  
Licensed Public Accountants

**Tidal View Manor  
Nova Scotia Sector Compensation Disclosure (PSCD) Act  
Compensation for the Year Ending March 31, 2017**

Last Name	First Name	Position Title (for position held as at March 31, 2017)	Total Compensation
Babin	Anna	Administrator	\$106,069

**\*Notes:**

This statement was prepared in accordance with the Nova Scotia Public Sector Compensation Disclosure Act. The Act requires that compensation to be reported on a cash basis for fiscal years ending March 31. The threshold for reporting compensation under the Act is \$100,000 or greater. Compensation includes the total amount of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than pension. This statement has been subject to an external audit.