
**VALLEY REGION SOLID WASTE-RESOURCE
MANAGEMENT AUTHORITY**

STATEMENT OF COMPENSATION
FOR THE YEAR ENDED MARCH 31, 2017

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY:

We have audited the accompanying statement of compensation for the Valley Region Solid Waste-Resource Management Authority for the year ended March 31, 2017, and a summary of other explanatory information. The statement has been prepared by management in accordance with Section 4 of the provisions of the Public Sector Compensation Disclosure Act.

Management's Responsibility for the Statement

Management is responsible for the preparation of the statement in accordance with Section 4 of the provisions 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.

Auditor's 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 and plan and perform the audit to obtain reasonable assurance about whether the schedule is free of 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 auditor's 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 auditor considers internal control relevant to the Authority's preparation and fair presentation 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 Authority'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 Valley Region Solid Waste-Resource Management Authority's statement of compensation for the year ended March 31, 2017 is prepared, in all material respects, in accordance with Section 4 of the provisions of the Public Sector Compensation Disclosure Act.

Basis of Accounting

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


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June 21, 2017

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

**STATEMENT OF COMPENSATION
(REQUIRED PURSUANT TO THE PUBLIC SECTOR COMPENSATION DISCLOSURE ACT)
FOR THE YEAR ENDED MARCH 31, 2017**

Section 3 of the Public Sector Compensation Disclosure Act of the Province of Nova Scotia, requires public sector bodies to publicly disclose the amount of compensation it pays or provides, directly or indirectly, 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.

Board Members, Employees, Contractors and Consultants

For the year ended March 31, 2017, one employee of the organization received compensation of \$100,000 or more. No board member or officer received compensation of \$100,000 or more.

Board Members, Employees, Contractors and Consultants		
Last Name, First Name	Position	Compensation Paid (\$)
Maybee, Ross	General Manager	\$100,560

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

NOTES TO THE STATEMENT OF COMPENSATION MARCH 31, 2017

1. Basis of accounting

This statement has been prepared by the Valley Region Solid Waste-Resource Management Authority, a public sector body, required to report compensation information pursuant to the Public Sector Compensation Disclosure Act (the "Act") of the Province of Nova Scotia.

The management of Valley Region Solid Waste-Resource Management Authority 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 Valley Region Solid Waste-Resource Management Authority or in a statement prepared for the purposes of the Act and certified by its auditors.

2. 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,

- (a) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts,
 - (b) the value of loan or loan-interest obligations that have been extinguished and imputed-interest benefits from loans,
 - (c) long-term incentive plan earnings and payouts,
 - (d) the value of the benefit derived from vehicles or allowances with respect to vehicles,
 - (e) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation,
 - (f) payments made for exceptional benefits not provided to the majority of employees,
 - (g) payments for memberships in recreational clubs or organizations, and
 - (h) the value of any other payment or benefit prescribed in the regulations.
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