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## INDEPENDENT AUDITORS' REPORT

To the Chairperson and Board Members of  
Cape Breton – Victoria Regional School Board

We have audited the accompanying schedule of salaries and expenses of members and employees of the Cape Breton – Victoria Regional School Board as required under Section 65(1) of the Education Act for the year ended March 31, 2017 in the amount of \$115,688,847 ("the schedule"). The schedule has been prepared by management based on Section 24(1) of the Ministerial Regulations to the Education Act.

### **Management's Responsibility for the Schedule**

Management is responsible for the preparation of the schedule as defined in Section 24(1) of the Ministerial Regulations to the Education 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 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 in the schedule of salaries and expenses of members and employees of the Cape Breton – Victoria Regional School Board as required under Section 65(1) of the Education Act for the year ended March 31, 2017, is prepared, in all material respects, as defined in Section 24(1) of the Ministerial Regulations to the Education Act.

Chartered Professional Accountants  
Licensed Public Accountants

Sydney, Canada  
June 30, 2017

































































Cape Breton Victoria Regional School Board  
Salary and expense report  
March 31, 2017

Last Name	First Name	Location	Salary	YTD Expenses	Home Stay Fees	Overtime and Vacation Amounts paid	Board Member expenses	Taxable Benefits	Service Awards	Honorarium	Total	
Schaller	George	Transportation		52,279.77							52,279.77	
Sheppard	Vince	Transportation		27,383.41							27,383.41	
Springall	Steven	Transportation		27,846.53							27,846.53	
Vickers	David	Transportation		27,607.80							27,607.80	
Watson	Douglas	Transportation		60,013.07				1,235.52			61,248.59	
White	John	Transportation		26,711.06							26,711.06	
Young-O'Toole	Trudy	Transportation		26,803.50							26,803.50	
											-	
Borden	Brian	Whitney Pier Middle School		29,981.15							29,981.15	
Brewer	Keli	Whitney Pier Middle School		85,301.86							85,301.86	
Brown	Christopher	Whitney Pier Middle School		64,746.71							64,746.71	
Bugden	Bernice	Whitney Pier Middle School		90,239.17							90,239.17	
Campbell	Chris	Whitney Pier Middle School		87,095.48							87,095.48	
Campbell	Lynn-Ann	Whitney Pier Middle School		87,095.55							87,095.55	
Canova	Anna	Whitney Pier Middle School		86,035.67							86,035.67	
Chislett	Tanya	Whitney Pier Middle School		86,035.68							86,035.68	
Crombie	Phyllis	Whitney Pier Middle School		30,462.95							30,462.95	
Crowe	Shaun	Whitney Pier Middle School		79,905.51							79,905.51	
Delaney	Maralyn	Whitney Pier Middle School		83,956.61							83,956.61	
Desmond	Lillyann	Whitney Pier Middle School		82,016.68							82,016.68	
Deveaux	Lori	Whitney Pier Middle School		82,016.71							82,016.71	
Gallivan	Deborah	Whitney Pier Middle School		87,095.56							87,095.56	
Halloran	Sheila	Whitney Pier Middle School		82,016.68							82,016.68	
House	John	Whitney Pier Middle School		27,291.54							27,291.54	
Howley-Petite	Laura	Whitney Pier Middle School		82,016.67	5,336.58						87,353.25	
Janega	Jermiah	Whitney Pier Middle School		82,988.99							82,988.99	
Landry	Colin	Whitney Pier Middle School		87,095.51							87,095.51	
MacDonald	Coreen	Whitney Pier Middle School		87,095.49							87,095.49	
MacDonald	Dallas	Whitney Pier Middle School		106,086.83							106,086.83	
MacDonald	John	Whitney Pier Middle School		81,594.45							81,594.45	
MacDonald	Wm.Chris	Whitney Pier Middle School		78,685.04							78,685.04	
MacLean	Martia	Whitney Pier Middle School		87,095.50							87,095.50	
Mclsaac	Neil	Whitney Pier Middle School		87,095.48							87,095.48	
O'Keefe	Raymond	Whitney Pier Middle School		44,079.59							44,079.59	
Seward	R.Craig	Whitney Pier Middle School		87,095.50							87,095.50	
Starzomski	Krista	Whitney Pier Middle School		87,095.49							87,095.49	
Syms	Shaun	Whitney Pier Middle School		96,112.48							96,112.48	
Thiel	Kathryn	Whitney Pier Middle School		30,298.01							30,298.01	
											-	
Previous year salary accrual payout	Various employees	Various locations		97,683,574.78	245,588.05	102,727.66	232,390.44	52,237.19	109,628.81	627,992.65	176,770.26	99,230,909.84
<b>Total Salaries &lt; \$25,000</b>				15,632,433.08								15,632,433.08
<b>Total Expenses &lt; \$3,500</b>					773,035.98							773,035.98
<b>Home Stay Fees paid-salaries &lt;\$25,000</b>						52,468.41						52,468.41
<b>Grand Total</b>				<b>113,316,007.86</b>	<b>1,018,624.03</b>	<b>155,196.07</b>	<b>232,390.44</b>	<b>52,237.19</b>	<b>109,628.81</b>	<b>627,992.65</b>	<b>176,770.26</b>	<b>115,688,847.31</b>