

Independent auditor's report on schedule of annual compensation disclosure

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To the Board of Governors of
Saint Mary's University

We have audited Saint Mary's University's (the "University") Schedule of Nova Scotia Public Sector Annual Compensation Disclosure, for the period of April 1, 2016, to March 31, 2017, and a summary of other explanatory information (together, 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 Nova Scotia Public Sector Annual Compensation Disclosure for the University 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 Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the University to meet the requirements of the PSCD Act. As a result, the Schedule may not be suitable for another purpose. Our report is intended solely for the Board of Governors of Saint Mary's University and the Province of Nova Scotia and should not be used by parties other than the Board of Governors of Saint Mary's University and the Province of Nova Scotia.



Halifax, Canada
June 27, 2017

Chartered Professional Accountants
Licensed Public Accountants

Saint Mary's University
Nova Scotia Public 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
Abdul-Masih	Marguerite	Professor	120,066
Ahmadsimab	Alireza	Professor	100,093
Akbari	Ather	Professor	171,784
AmirKhalkhali	Saleh	Professor	148,948
Anderson	Bruce	Professor	147,378
Ansong	Granville	Professor	109,731
Arya	Pyare	Professor	141,562
Asp	Elissa	Professor	123,249
Attig	Najah	Professor	190,911
Austin	Roby	Professor	108,467
Avdulov	Alexandre	Professor	102,915
Aydede	Hazim	Professor	112,132
Bannerjee	Rohini	Professor	100,460
Barber	Colleen	Professor	120,536
Barbosa Nunes	Rosana	Professor	115,858
Bartlett	Brian	Professor	137,254
Bateman	David	Professor	166,455
Beaule	Sophie	Professor	116,082
Bjornson	Susan	Professor	125,074
Boabang	Francis	Professor	198,541
Bradshaw	Patricia	Dean of Sobey School of Business	236,073
Braswell	Marie	Director Recruitment & Admissions	114,304
Brosseau	Christa	Professor	104,798
Brown	Blake	Professor	105,685
Byers	Michele	Professor	122,706
Cameron	James	Professor	114,542
Campbell-Thacker	Linda	Professor	141,641
Carroll	Wendy	Professor	165,511
Catano	Victor	Professor	149,998
Charles	Anthony	Professor	159,880
Chen	Liqiang	Professor	128,603
Clarke	David	Professor	148,948
Clyburne	Jason	Professor	143,134
Conrad	Catherine	Professor	131,943
Conrad	Nicole	Professor	108,217
Corrigan	Lawrence	Professor	132,675
Coveyduck	Sharon Lynn	Executive Director Business Outreach, SSB	104,644
Creelman	Valerie	Professor	115,990
Crocker	Diane	Professor	124,441
Crooks	Shelagh	Professor	130,247
Crowell	Eric	Director Business Development Centre	120,068
Dai	Jie	Professor	152,888
Dansereau	Suzanne	Professor	115,664
Dar	Atul	Professor	147,945
Dawson	Robert	Professor	150,361
Day	Arla	Professor	141,170
De Fuentes	Claudia	Professor	125,447
DeYoung	Marie	University Librarian	147,622
Dixon	Paul	Associate VP Enrolment Management & Registrar	190,733
Dobrowolsky	Alexandra	Professor	138,172
Dodds	J. Colin	Professor	275,586
Dong	Zhongmin	Professor	136,563
Doucet	Marc	Professor	123,936
Downie	Kevin	Director Athletics Recreation	115,346
Driscoll	Catherine	Professor	147,875
Driss	Hamdi	Professor	127,902

Saint Mary's University
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Last Name	First Name	Position Title (for position held as at March 31, 2017)	Total Compensation
Enns	Esther	Vice President Academic & Research (acting)	222,571
Erickson	Paul	Professor	153,552
Fan	Hong	Professor	123,297
Farrell	Ellen	Professor	172,734
Finbow	Arthur	Professor	146,695
Finbow-Singh	Wendy	Professor	100,990
Fisher	Maryanne	Professor	117,372
Fitzpatrick	Heather	Director Development	113,351
Fleming	Mark	Professor	122,700
Fowler	Jonathan	Professor	103,127
Francis	Lori	Professor	109,843
Freeman	Kirrily	Professor	109,403
Fridell	Gavin	Professor	116,964
Fullerton	Gordon	Professor	170,291
Gallo	Luigi	Professor	117,651
Gannett	Lisa	Professor	119,730
Gaon	Stella	Professor	119,258
Gauthier	David	Vice President Academic & Research	304,906
Giles	Philip	Professor	118,684
Haiven	Judith	Professor	136,113
Haiven	Larry	Professor	117,376
Hallett	Leslie	Associate Registrar Services Centre	101,141
Hanley	Jacob	Professor	107,115
Harrigan	Cindy	Librarian	105,008
Hartnell	Bert	Professor	152,886
Heckerl	David	Professor	106,939
Heffernan	Teresa	Professor	123,705
Helms Mills	Jean	Professor	155,303
Hervieux	Chantal	Professor	126,971
Holmvall	Camilla	Professor	112,411
Hulan	Renee	Professor	120,807
Irving	John	Professor	106,322
Ivanoff	Jason	Professor	112,748
Johnson	Val	Professor	119,258
Jutla	Dawn	Professor	215,012
Jutras	Pierre	Professor	117,346
Kanungo	Rituparna	Professor	114,203
Keeble	Edna	Professor	138,172
Kehoe	Sara	Professor	108,016
Kelloway	E Kevin	Professor	207,501
Kennedy	Deborah	Professor	131,861
Khan	Bashir	Professor	122,243
Khokhar	Abdul-Rahman	Professor	140,473
Kim	Chankon	Professor	172,948
Kimery	Kathryn	Professor	140,523
Kochetova-Kozloski	Natalia	Professor	148,004
Konopasky	Robert	Professor	148,948
Konstantinidis	Stavros	Professor	144,933
Kozloski	Thomas	Professor	142,016
Lamoureux	Marc	Professor	133,470
Landes	Ronald	Professor	141,562
Lee	Eric	Professor	161,472
Lingras	Pawan	Professor	201,985
Liu	Feng	Professor	116,018
Loughlin	Catherine	Professor	187,608
Lundholm	Jeremy	Professor	109,886

Saint Mary's University
Nova Scotia Public 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
MacDonald	Martha	Professor	134,681
MacDonald	Margaret	Dean of Arts	172,198
MacKinnon	John	Professor	109,530
MacLeod	Alexander	Professor	112,885
MacNeil	Donald	Professor	100,632
MacNevin	Audrey	Professor	104,849
Mastnak	Mitja	Professor	112,925
Masuda	Jason	Professor	106,242
McCallum	Myles	Professor	116,083
McKee	Margaret	Professor	174,441
Mercer	Mark	Professor	123,415
Michael	Gordon	Director Continuing Education	123,593
Millar	Harvey	Professor	183,269
Mills	Albert	Professor	166,948
Mohd	Mahmoud	Professor	145,495
Morales	Miguel	Professor	135,838
Morrison	Gabrielle	Vice President Finance & Administration	214,137
Muenkel	Florian	Professor	128,913
Muir	Paul	Professor	150,887
Murphy	Margaret	Associate VP External Affairs	131,837
Nahrebecky	George	Professor	114,829
Naulls	Don	Professor	139,210
Neatby	Nicole	Professor	120,066
Novkovic	Sonja	Professor	150,373
O'Brien	James	Professor	120,882
Ogden	Harold	Professor	132,509
O'Malley	Anthony	Professor	122,586
Oore	Debra	Professor	103,641
O'Siadhail	Padraig	Professor	120,739
Owen	Victor	Professor	148,948
Panasian	Christine	Professor	145,213
Pancer	Ethan	Professor	112,052
Patry	Marc	Professor	120,862
Peckmann	Tanya	Professor	102,944
Pe-Piper	Georgia	Professor	149,792
Perkin	Russell	Professor	141,562
Plews	John	Professor	101,731
Power	Jeffrey	Professor	142,456
Pye	Cory	Professor	121,609
Rahaman	Mohammad	Professor	163,569
Raymond	Mark	Professor	151,867
Reid	John	Professor	150,491
Rixon	Daphne	Professor	141,386
Rooney	Darrell	Senior Director Financial Services	144,887
Sanderson	Michael	Manager Skills Development & Training	102,557
Sarty	Adam	Professor	162,627
Sawicki	Marcin	Professor	127,405
Sceles	Heather	Professor	103,126
Schmeisser	Gary	Senior Director Facilities Management	144,108
Schneider	Stephen	Professor	113,607
Scobey	Porter	Professor	120,066
Secord	Peter	Professor	141,496
Sewell	William	Professor	121,828
Sharif	Najma	Professor	120,066
Short	C Ian	Professor	106,010
Singer	Robert	Professor	154,557

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Last Name	First Name	Position Title (for position held as at March 31, 2017)	Total Compensation
Singfield	Kathy	Professor	128,276
Sisk	Perry	Senior Director ITSS	146,379
Sivakumar	Shyamala	Professor	151,548
Smith	Steven	Dean of Science	283,987
Song	Xiaofei	Professor	134,135
Soucy	Alexander	Professor	115,193
Spires	Adam	Professor	100,990
Squires	Kim	Senior Director Human Resources	144,165
Stanivukovic	Goran	Professor	132,737
Stinson	Veronica	Professor	154,993
Stretton	Tim	Professor	122,425
Strongman	Douglas	Professor	148,948
Summerby-Murray	Robert	President	301,200
Summers	Russel	Professor	125,590
Sun	Genlou	Professor	125,974
Swingler	David	Professor	148,948
Takseva	Tatjana	Professor	107,074
Tastsoglou	Evangelia	Professor	135,170
Thacker	Robert	Professor	125,361
Thomson	Joyce	Librarian	112,068
Touche Lightstone	Karen	Professor	126,990
Tsedryk	Egor	Professor	106,939
Twohig	Peter	Professor	139,848
Van Proosdij	Danika	Professor	123,007
Vance	Michael	Professor	126,465
VanderPlaat	Madine	Professor	135,755
Venkat	Ramesh	Professor	160,702
Vessey	J. Kevin	Dean Graduate Studies Research	188,628
Wagar	Terry	Professor	175,195
Wan	Zeying	Professor	118,826
Wang	Muhong	Professor	128,066
Wang	Hai	Professor	161,585
Warner	Lyndan	Professor	101,731
Webster	Peter	Librarian	117,068
Wei	Mei-Ling	Professor	123,771
Wein	Sheldon	Professor	141,576
Westhaver	Russell	Professor	115,177
Wicks	David	Professor	142,701
Wood	Sally	Librarian	112,068
Ye	George	Professor	168,033
Zaman	Ashraf	Professor	149,439
Zhang	Xiaoou	Professor	140,676

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2017

1. BASIS OF ACCOUNTING

The Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act has been prepared in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act, 2010 (the "Act"). The management of Saint Mary's University 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 Saint Mary's University or in a statement prepared for the purposes of the Act and certified by its auditors.

The Act includes a definition of compensation in Section 2(b) as follows:

"*Compensation*" is defined as a 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, retirements 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 accommodation provided or any subsidy with respect to the living accommodation,
- (vi) payments made for exceptional benefits not provided to the majority of employees,
- (vii) payments for memberships in recreational clubs or organization, and
- (viii) the value of any other payment or benefit prescribed in the regulations.

Significant interpretations of the financial reporting provisions of the Act include:

- (a) The reporting period is the fiscal year ended March 31.
- (b) An employee is considered to be anyone to whom the University issues a T4 or a T4A.

Compensation

Compensation is determined in accordance with Section 2(b) of the Act and is recognized on a cash basis for only those employees, contractors and consultants with compensation in excess of \$100,000.