

Schedule of employees with compensation in excess of \$100,000
Public sector compensation disclosure report

St. Francis Xavier University

March 31, 2017

St. Francis Xavier University

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Independent Auditor's Report

To the management of St. Francis Xavier University

We have audited the accompanying Public Sector Compensation Disclosure Report of St. Francis Xavier University for the year ended March 31, 2017 and a summary of other explanatory information (the "Schedule"). The Schedule has been prepared by management based on Section 3 of the *Public Sector Compensation Disclosure Act, 2010*.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the Schedule in accordance with Section 3 of the *Public Sector Compensation Disclosure Act, 2010* as disclosed in Note 1 to the Schedule, 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 in the Public Sector Compensation Disclosure Report of St. Francis Xavier University for the year ended March 31, 2017, is prepared, in all material respects, in accordance with Section 3 of the *Public Sector Compensation Disclosure 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 enable management of St. Francis Xavier University to meet the requirements of the Public Sector Compensation Disclosure Act, 2010. As a result, the Schedule may not be suitable for another purpose.



Chartered Professional Accountants
June 19, 2017

St. Francis Xavier University

Schedule of employees with compensation in excess of \$100,000 for the year ended March 31, 2017

Section 3 of the *Public Sector Compensation Disclosure Act, 2010* of the Province of Nova Scotia, requires public sector bodies to publically 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 benefit of, each of its board members, officers, employees, contractors, and consultants.

Board Members, Officers, and Employees, Contractors and Consultants

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

<u>Last</u>	<u>First</u>	<u>2017 Fiscal Total Compensation</u>
		<u>\$</u>
ADAMS	CARL	108,812
ALEX	MARION	116,149
ANDERSON	ALAN	149,012
APALOO	JOSEPH	149,331
AQUINO	MANUEL	152,627
ARPIN	MAURICE	134,216
BALDNER	STEVE	152,054
BANTJES	RODERICK	138,932
BECKETT	ANDREW	190,000
BELL	KYLER	121,388
BELTRAMI	HUGO	155,627
BICKERTON	JAMES	151,454
BIGELOW	ANN	132,998
BILLINGTON	RYAN	101,614
BOUCHER	JACQUES	123,936
BOYD	IAIN	100,058
BOYLE	TODD	138,311
BREBNER	KAREN	131,785
BROWN	DOUGLAS	108,334
BRUNKHORST	KEVIN	107,156
BUKSAITIS	TARA	101,591
BYRNE	CHRISTOPHER	120,281
CALLAGHAN	TARA	171,378
CAMERON	COLLEEN	123,665
CAMERON	SUSAN	125,204
CARTER	GREGORY	120,281
CHISHOLM	SHAUN	102,513
CLANCY	PETER	161,375
CLEMENT	CONNIE	146,993
COADY	MAUREEN	103,148
CORMACK	PATRICIA	122,415
CORMIER	JAMES	123,325
CUNNINGHAM	GORDON	106,133

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Schedule of employees with compensation in excess of \$100,000 for the year ended March 31, 2017

D'ARCY	MICHAEL	101,191
DAVISON	PHIL	111,440
DE'BELL	KEITH	148,474
DELOREY	JOHN	101,591
DEMONT	EDWIN	170,927
DODARO	SANTO	124,106
DOSSA	SHIRAZ	294,116
ENGLISH	LEONA	103,261
FABIJANCIC	URSULA	136,502
FAWCETT	CLARE	116,149
FINBOW	STEPHEN	101,191
FORAN	ANDREW	153,695
FORESTELL	NANCY	117,736
FOSHAY	NEIL	106,244
FOX	JUSTIN	100,055
FRAZER	CHRISTOPHER	107,095
FULLER	MARK	108,442
GALLANT	LEO	193,831
GALLANT	MARGARET	249,843
GALWAY	MOIRA	125,504
GARBARY	DAVID	159,169
GHOUMA	HATEM	102,977
GILLIS	DORIS	116,334
GONDRA	IKER	101,191
GRAHAM	LORI	120,281
GREGORY	SHARON	120,806
GRENIER	YVON	129,450
GROARKE	LOUIS	123,856
HALE	ROBERT	133,899
HALPERIN	DONNA	115,673
HANSEN-KETCHUM	PATTI	120,287
HAUF	PETRA	214,627
HENKE	PETER	134,116
HOLLOWAY	STEVE	148,428
HYNES	TIMOTHY	157,751
ISNOR	RICHARD	150,254
JAIN	ANUJ	116,777
JENSEN	ELSA	122,265
KALMAN	SAMUEL	111,696
KARUNAKARAN	VELAUTHAM	132,963
KEARNS	LAURA-LEE	107,290
KELLMAN	LISA	130,768
KENNEDY	ROBERT	116,149
KHOURY	JOSEPH	106,445
KOCAY	VICTOR	105,373
KOCH	ERIKA	107,200
KOLEN	ANGELA	116,571

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KYTE	MURRAY	190,000
LALANDE	GUY	121,386
LANGDON	JONATHAN	101,718
LANGILLE	EDWARD	149,012
LANGLEY	WENDY	130,313
LAPSTEIN	DIETER	137,313
LEAIST	DEREK	156,362
LEBLANC	REJEANNE	122,461
LENT	MONICA	138,661
LIN	MAN	121,061
LITZ	STEFAN	108,938
LONG	BRADLEY	120,220
LUKEMAN	GREGORY	111,859
LYNES	DAVID	121,976
MACAULAY	KENNETH	133,117
MACCAULL	WENDY	153,783
MACDONALD	CATHY	112,375
MACDONALD	JO-ANNE	107,620
MACDONALD	JOSEPH	122,051
MACDONALD	KENT	363,266
MACDONALD	LEO	129,446
MACGREGOR	HELEN	131,022
MACKENZIE	ANN	150,000
MACKENZIE	SASHO	103,853
MACLEAN	BRIAN	107,375
MACLEAN	ELAINE	152,419
MACLEAN	KIM	122,653
MACLELLAN	LEON	136,956
MACPHERSON	LEO	114,353
MADDEN	ROBERT	154,127
MAHAFFEY	THOMAS	147,047
MARANGONI	GERRY	125,209
MARQUIS	PAUL	144,522
MARSHALL	WILLIAM	166,745
MARZI	HOSEIN	123,228
MARZLIN	KARL-PETER	117,216
MATHIE	ALISON	115,746
MCCORMICK	PETER	129,806
MCGIBBON	ELIZABETH	129,068
MCGILLIVRAY	MARY	149,017
MCINNIS	PETER	113,885
MCKENNA	JOHN	120,281
MCMILLAN	LESLIE JANE	119,376
MCPHERSON	CHARMAINE	109,444
MELCHIN	MICHAEL	145,069
MEYER	MATTHEW	121,896
MITTON-KUKNER	JENNIFER	106,080

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Schedule of employees with compensation in excess of \$100,000 for the year ended March 31, 2017

MORRISON	BOBBI	104,955
MOSELEY	JANE	184,109
MOYNAGH	MAUREEN	130,546
MUKERJI	BHASKER	108,289
MURPHY	BRENDAN	159,178
MURRAY-ORR	ANN	111,696
OGUEJIOFOR	EMEKA	120,928
ORLOVA	GALINA	112,628
ORR	JEFFREY	178,397
OXNER	MARY	123,703
PALANISAMY	RAMARAJ	128,464
PENNER	KEN	102,367
PHYNE	JOHN	143,002
POOLE	PETER	148,975
POTTS	JASON	104,493
QUINN	WILLIE	164,767
RASMUSSEN	ROY	157,669
RILEY	SEAN	100,000
RISK	DAVID	108,841
ROY	CAROLE	115,164
RUSHTON	CORY	108,605
SANDNESS	ADELA	109,415
SAVAGE	SHELAGH	105,140
SCROSATI	RICARDO	121,744
SEMPLE	RHONDA	107,375
SMITH	DOUGLAS	150,169
SMITH	GENE	151,319
SMITH-PALMER	TRUIS	132,998
STAN	LAVINIA	137,340
STANLEY-BLACKWELL	LAURIE	146,217
STEINITZ	MICHAEL	124,466
SWEET	WILLIAM	126,978
SWINEMAR-MURRAY	JENNIFER	122,049
TAYLOR	BARRY	120,281
TAYLOR	TARA	103,038
TKACZ	GREGOIRE	132,643
TOMPKINS	JOANNE	131,335
TREMBINSKI	DONNA	101,370
TYNAN	PAUL	110,184
VAN BOMMEL	MARTIN	114,619
VANDENHOOGEN	ROBERT	144,264
VANZYL	BRANDON	104,750
VERBERG	NORINE	106,371
VINCENT	SUSAN	112,147
VISHWAKARMA	VIJAY	115,440
VOSSEN	DEBORAH	114,323
WADSWORTH	LAURIE	121,976

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WAMSLEY	KEVIN	216,176
WANG	PING	147,887
WATT	MARGO	128,856
WEAVING	CHARLENE	110,012
WEBBER	JUNE	182,524
WHITE	ROBERT	116,949
WHITTY-ROGERS	JOANNE	114,437
WILLIAMS	JAMES	121,469
WILPUTTE	EARLA	144,008
WRIGHT	EDWARD	148,474
YANG	LAURENCE	111,696
YOUNG	DAVID	130,815
ZECKER	ROBERT	113,885
ZHOU	PING	121,061

St. Francis Xavier University

Note to the schedule of employees with compensation in excess of \$100,000 for the year ended March 31, 2016

1. Basis of accounting

The Schedule of Employees with Compensation in excess of \$100,000 has been prepared in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act, 2010 (the "Act"). 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 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.

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 Corporation issues a T4 or a T4A and also includes contractors or consultants that are a sole proprietors or incorporated individuals.

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.