

Yarmouth Association of Residential Community Options
Statement of Compensation
Required Pursuant to the Public Sector Compensation Disclosure Act
For 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.

Auditor Comments

Independent Auditor's Report

To the Chairperson and Board of Directors of Yarmouth Association for Community Residential Options:

We have audited this Statement of Compensation of the Yarmouth Association for Residential Community Options for the year ended March 31, 2017.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of this Compensation Report in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, and for such internal control as management determines is necessary to enable the preparation of this statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion of this 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 statement is free from material misstatement.

An audit involves performed procedures to obtain audit evidence about the amounts and disclosures in this 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 entity's preparation and fair presentation of the statement 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 financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Audit opinion

In our opinion, this statement presents fairly, in all material respects, the required reporting of compensation paid by the Association to a person in excess of \$100,000 for the fiscal year ending March 31, 2017 in accordance with Canadian Accounting Standards for Not-for-Profit Organizations as follows:

Board Members, Officer, Employees, Contractors and Consultants

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

Kevin Walker, Executive Director	\$102,986
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Yarmouth, Nova Scotia
August 16, 2017

Conrad Hurlbert LeBlanc Inc.
Chartered Professional Accountants

