



Schedule of Employees with Compensation in Excess  
of \$100,000

Halifax Dartmouth Bridge Commission

March 31, 2018

# Independent auditor's report on schedule of annual compensation disclosure

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To the Board of Commissioners of the  
**Halifax Dartmouth Bridge Commission**

We have audited the Halifax Dartmouth Bridge Commission's (the "Commission") Schedule of Employees with Compensation in Excess of \$100,000 for the period of April 1, 2017, to March 31, 2018, and a summary of other explanatory information (together, the "Schedule"). The Schedule has been prepared by management 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 for the Commission for the period of April 1, 2017, to March 31, 2018 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 Commission 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 Commissioners of the Commission and the Province of Nova Scotia and should not be used by parties other than the Board of Commissioners of the Commission and the Province of Nova Scotia.



Halifax, Canada  
June 27, 2018

Chartered Professional Accountants  
Licensed Public Accountants

# Halifax Dartmouth Bridge Commission

## Statement of Compensation

### Required Pursuant to the Public Sector Compensation Disclosure Act

Year ended March 31, 2018

#### Board Members, Officers and Employees, Contractors and Consultants

For the year ended March 31, 2018, the following board members, officers and employees received compensation of \$100,000 or more:

<b>Board Members, Officers, Employees, Contractors and Consultants</b>	
<b>Last Name, First Name</b>	<b>Compensation Paid (\$)</b> (Rounding to nearest (\$) is permissible)
Snider, Steven	158,860
Epell, Jon	151,646
McFeters, Michael	116,259

#### 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 Halifax Dartmouth Bridge Commission (the "Commission") 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 the Commission 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 Commission 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.