

Statement of Compensation Required Pursuant to the Public Sector  
Compensation Disclosure Act

# **Nova Scotia Community College**

Year ended March 31, 2018



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## **INDEPENDENT AUDITORS' REPORT**

To the President of the Nova Scotia Community College

We have audited the accompanying Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Nova Scotia Community College for the year ended March, 31, 2018 and notes, comprising a summary of significant accounting policies and other explanatory information (together "the statement"). The statement has been prepared by management in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

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

Management is responsible for the preparation of the statement in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010. This includes determining that the basis of accounting is an acceptable basis for the preparation of the statement in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on 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 performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the statement 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 statement.

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 Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Nova Scotia Community College for the year ended March 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

*Basis of Accounting*

Without modifying our opinion, we draw attention to Note 1 to the statement, which describes the basis of accounting. The statement is prepared to meet the requirement of the Public Sector Compensation Disclosure Act dated December 10, 2010. As a result, the statement may not be suitable for another purpose.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a slight upward curve at the end.

Chartered Professional Accountants, Licensed Public Accountants  
June 13, 2018  
Halifax, Canada

# Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

Year ended March 31, 2018

Last	First Name	Amount
Ahmad	Abid	\$ 106,883
Allen	Kathleen	\$ 135,923
Archer	Jennifer Lee	\$ 100,873
Arsenault	Audrey	\$ 106,604
Arsenault	Christine A	\$ 119,776
Baillie	Stacey	\$ 126,080
Barnes	Douglas A.	\$ 106,604
Barrett	Glenda M.	\$ 106,604
Bate	James W.	\$ 141,619
Boyd	Lawrence	\$ 105,380
Boyle	Lisa	\$ 106,604
Brown	Craig John	\$ 104,832
Brown	Steve	\$ 102,516
Bureaux	Don	\$ 286,762
Burgess	Cheryl Margaret	\$ 126,080
Burke	Anna	\$ 188,352
Bussey-Sare	Michelle Elaine	\$ 110,551
Byrne	Janet	\$ 136,579
Cameron	Kevin G.	\$ 101,904
Chapman	Michael	\$ 106,315
Chiasson	Jennifer Marie	\$ 101,295
Clark	Bruce	\$ 105,548
Clark	Jason	\$ 128,135
Collins	Terrence Craig	\$ 126,080
Connors	Shawn M.	\$ 101,621
Dakin	Duane	\$ 106,604
D'Entremont	Gerard	\$ 101,484
Dewey	Brian Joseph	\$ 106,604
Dewey	David W	\$ 127,248
DiGiosia	Marco	\$ 101,484
Drapeau	Suzanne E.	\$ 101,484
Edwards	Laurie	\$ 106,604
Facey	Dale W.	\$ 101,484
Farrell	Hugh James	\$ 101,484
Fisher	Connie L.	\$ 106,604
Foran	Lori	\$ 103,755
Foster	Monica	\$ 190,988
Fougere	Michelle	\$ 106,711
Freckelton	David C.	\$ 126,080

# Nova Scotia Community College

## Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2018

Last	First Name	Amount
Gerrior	Kevin James R.	\$ 106,604
Gillespie	Karen	\$ 101,003
Gillis	Barbara	\$ 102,032
Goyetche	Christena	\$ 106,604
Grant	Beverley	\$ 102,652
Gunn	Tom	\$ 126,080
Hammond	Taralee	\$ 138,135
Herman	Blaine	\$ 104,729
Hubley	Bruce	\$ 107,856
Huskins-Townsend	Dawn	\$ 101,484
Huyer	Constance	\$ 101,484
Jardine	Donald William	\$ 106,883
Jillings	Kevin J	\$ 124,209
Joseph	Alain Abraham	\$ 106,596
Kanary	Lucy Ellen	\$ 135,352
Kelloway	Bruce	\$ 101,478
Kelloway	Michael J.	\$ 106,604
Kelly	Carol-Anne L.	\$ 126,484
Kelly	Daniel James	\$ 127,055
Kelly	J. Michael	\$ 113,033
Kelly	Ronald K.	\$ 114,098
Kelly	Tina	\$ 109,667
Kennedy	Pamela Ann	\$ 101,484
Kirk	James M	\$ 125,738
Krzywonos	Lech	\$ 126,073
Kucey	Michelle	\$ 106,604
Langille	Doug	\$ 101,484
Lewis	Glenda Marie	\$ 100,618
Little	Paul Wayne	\$ 137,713
Lockington	Frank Hans	\$ 126,403
MacDonald	Patricia M	\$ 116,083
MacDougall	Elizabeth Lisa	\$ 101,475
MacDougall	Graham Peter	\$ 101,484
MacGillivray	F. Scott	\$ 101,678
MacIntosh-Dobson	Sonia Y.	\$ 102,550
MacIntyre	Mark Douglas	\$ 102,544
MacKinnon	Vicki	\$ 106,604

# Nova Scotia Community College

## Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2018

Last	First Name	Amount
MacLean	Catherine	\$ 188,530
MacLean	Raymond J.	\$ 109,486
MacLeod	Ian H.	\$ 134,056
MacNeil	Gordie	\$ 107,168
McCarron	Peter William	\$ 102,549
McCormack	Donald R.	\$ 126,080
McInnis	Catherine Ann	\$ 101,209
Merchant	Odette	\$ 101,484
Moore	Andrew Brent	\$ 106,849
Muzzerall	James Peter	\$ 106,604
Nickerson	Lise A	\$ 102,544
Ollerhead	Jocelyn Dianne	\$ 101,484
Oram	Lindsey	\$ 101,484
Orr	Katherine	\$ 117,241
Oxner	Andrew	\$ 101,484
Penfound	Rosalind Christene	\$ 187,462
Pothier	Mel	\$ 106,604
Provoe	Jill D.	\$ 123,339
Purcell	Michael Gordon	\$ 104,498
Richards	Sonia Lee	\$ 110,868
Rose	Anthony C.	\$ 106,604
Russell	Cindy	\$ 110,244
Russell	Gregory	\$ 137,340
Sanford	Owen	\$ 103,068
Sanford	Susan	\$ 106,604
Saxena	Vivek	\$ 106,604
Sherman	Jadine Ladawn	\$ 106,604
Siddall	Wendy Lynn	\$ 105,632
Smith	David G.	\$ 101,484
Smith	Mark C	\$ 101,477
Spares	Bruce	\$ 117,241
Spearns	Daniel A.	\$ 101,484
Specht	Janet Lou	\$ 106,604
St-Amour	Wayne Fernand	\$ 137,713
Stewart	Andrea	\$ 117,241
Strubank	William	\$ 101,484

## Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act  
(Continued)

Year ended March 31, 2018

Last	First Name	Amount
Taylor	Jeffrey Ryan	\$ 141,978
Thompson	Mary L.	\$ 129,863
Tilley	Frederick Scott	\$ 126,080
Toomey	Carolyn	\$ 106,604
Turner	Glenn	\$ 100,011
Walker	Anne Elizabeth	\$ 101,484
Webster	Timothy Lloy	\$ 106,751
Wilms	Karla P.	\$ 106,604
Yeo	Elizabeth Dianne	\$ 112,551

# Nova Scotia Community College

## Notes to Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

Year ended March 31, 2018

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### 1. Basis of accounting:

The statement 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 dated December 10, 2010 (the "Act"). The Act includes a definition of compensation in Section 2(b) as follows:

"Compensation" is defined as the 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. Compensation includes, without restricting the generality of the foregoing,

- a) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts;
- b) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans;
- c) long-term incentive plan earnings and payouts;
- d) the value of the benefit derived from vehicles or allowances with respect to vehicles;
- e) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation;
- f) payments made for exceptional benefits not provided to the majority of employees;
- g) payments for memberships in recreational clubs or organizations, and
- h) the value of any other payment or benefit prescribed in the regulations.

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

An employee is considered to be anyone to whom the Nova Scotia Community College issues a T4 slip and also includes contractors or consultants that are sole proprietors or incorporated individuals.

### 2. Significant accounting policy:

Compensation:

Compensation is determined in accordance with Section 3 of the Act and is recognized on a cash basis.