

Statement of Compensation Disclosure of

**THE CANADIAN RED CROSS  
SOCIETY, NOVA SCOTIA REGION**

Year ended March 31, 2018

# THE CANADIAN RED CROSS SOCIETY, NOVA SCOTIA REGION

## Statement of Compensation Disclosure

Year ended March 31, 2018

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## INDEPENDENT AUDITORS' REPORT

To the Members of The Canadian Red Cross Society, Nova Scotia Region

We have audited the Statement of Compensation Disclosure (the "statement") of The Canadian Red Cross, Nova Scotia Region for the year ended March 31, 2018, and notes, comprising the basis for reporting and other explanatory information. The statement has been prepared based on the financial reporting provision of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("PSCD Act").

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

Management is responsible for the preparation of the statement 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 statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the 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 and fair presentation 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 Disclosure for The Canadian Red Cross Society, Nova Scotia Region for the year ended 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 the notes to the statement, which describe the basis of accounting and determination of compensation. The statement was prepared to assist The Canadian Red Cross, Nova Scotia Region to meet the requirements of the PSCD Act. As a result, the statement may not be suitable for another purpose.

*KPMG LLP*

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 long, horizontal, slightly curved line that underlines the text.

Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Canada

June 14, 2018

# THE CANADIAN RED CROSS SOCIETY, NOVA SCOTIA REGION

## Statement of Compensation Disclosure

Year ended March 31, 2018

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Section 3 of the PSCD Act 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 (\$100,000) or more including compensation paid to, or for the benefit of, each of its board members, officers, employees, contractors and consultants. .

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

Last name, first name	Compensation
Baert-Wilson, Christina	\$ 116,873.16
Savage, Brigid	123,792.12

See accompanying notes to the Statement of Compensation Disclosure.

# THE CANADIAN RED CROSS SOCIETY, ATLANTIC ZONE, NOVA SCOTIA REGION

Notes to Statement of Compensation Disclosure

Year ended March 31, 2018

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## 1. Basis of Reporting:

This statement is prepared by The Canadian Red Cross, Nova Scotia Region, a public sector body, to report compensation information pursuant to the Public Sector Compensation Disclosure Act (the "PSCD Act") of the Province of Nova Scotia.

The management of The Canadian Red Cross, Nova Scotia Region is responsible for the preparation of this statement in accordance with the PSCD Act.

Section 4 of the PSCD Act requires that the information reported in this schedule be disclosed in the body of the audited financial statements of The Canadian Red Cross or in a statement prepared for the purposes of the PSCD Act and certified by its auditors. The statement may not be suitable for another purpose.

## 2. Compensation:

Section 2(b) of the PSCD Act defines compensation 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, and includes, without restricting the generality of the foregoing:

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