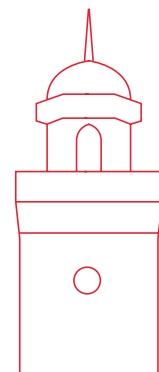


ACADIA UNIVERSITY

Schedule of Nova Scotia Public Sector Annual Compensation Disclosure

MARCH 31, 2019



Independent auditor's report

Grant Thornton LLP
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The Board of Governors of

Acadia University

Opinion

We have audited the Schedule of employee compensation for Acadia University for the year ended March 31, 2019, and the notes, including a summary of significant accounting policies ("the Schedule").

In our opinion, the accompanying Schedule for the year ended March 31, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("PSCD Act").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedule* section of our report. We are independent of the University in accordance with the ethical requirements that are relevant to our audit of the Schedule in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the University meet the requirements of the PSCD Act. As a result, the Schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the financial reporting provisions of 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.

Those charged with governance are responsible for overseeing the University's financial reporting process.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Schedule.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 University's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Grant Thornton LLP

Halifax, Canada
June 4, 2019

Chartered Professional Accountants
Licensed Public Accountants

Acadia University
Disclosures Pursuant to
Nova Scotia Public Sector Employment Compensation Disclosure Act
For the Twelve Months Ended March 31, 2019

Name	Compensation (CAD\$)
Abela, Paul	106,669
Abramson, Zelda	120,933
Ahern, Stephen	120,996
Alexander, Cynthia	133,675
Anderson, Barbara	138,222
Arnold, Paul	113,747
Avery, Trevor	100,529
Aylward, Marie	119,981
Banks, Jeffrey	146,186
Barr, Sandra	156,866
Bennett, Craig	143,339
Benoit, Darcy	125,688
Biro, Andrew	120,117
Bishop, Claude-Mark	111,297
Bissix, Glyn	159,991
Both, Christoph	139,173
Brickner, Rachel	110,847
Brittain, James	110,786
Brodeur, Darlene	147,667
Callaghan, Edith	121,814
Callaghan, Michael	124,271
Callbeck, Christopher	176,198
Campbell, Wanda	146,117
Charke, Derek	100,533
Chipman, Hugh	143,847
Clarke, Nancy	122,999
Colton, John	145,588
Corbett, Michael	131,378
Cunningham, Richard	109,576
Currie, Suzanne	122,292
Curry, Eva	106,301
Dahringer, Heather	116,924
Dalton, Laurie	102,687
Darnbrough, James	130,925
Delpeche, Bernard	139,069
Dennis, Michael	132,277
Devine, Michael	122,301
Diamond, James	118,338



Acadia University
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For the Twelve Months Ended March 31, 2019

Name	Compensation (CAD\$)
Dickie, Kevin	137,996
Doerr, Paul	129,331
Doucette, Gary	113,338
Duke, David	129,521
Durant, Matthew	112,684
Dye, Kelly	110,977
Easy, Russell	100,810
Ellis, Bobby	106,885
Elshof, Leo	111,350
Evans, Rodger	112,839
Falkenham, Marcel	124,052
Feltmate, Ian	128,424
Fowles, Jonathon	122,845
Frank, Lesley	102,248
Gibson, Glenys	140,002
Grant, James	112,925
Guiney Yallop, John	116,685
Handrigan, Nancy	131,673
Hansen, John	123,314
Hemming, Heather	208,403
Henderson, T	112,253
Hennessy, Jeffrey	141,024
Hewitt, Sonia	101,478
Hillier, Neil	125,726
Holmberg, Diane	140,318
Holt, Jason	100,849
Hooper, Jeffrey	154,885
Hopkins, Mark	124,849
Huestis, Leigh	106,186
Hutchinson, Ian	121,391
Ivany, Raymond	270,847
Jha, Amitabh	139,550
Kapoor, Harish	128,589
Karsten, Richard	121,359
Kayahan, Cevat	111,317
Kruisselbrink, L.	118,099
Landgraf, Diemo	108,992
Landry, Scott	110,927



Acadia University
Disclosures Pursuant to
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For the Twelve Months Ended March 31, 2019

Name	Compensation (CAD\$)
Larocque, Lance	115,003
Lauzon, Paul	117,593
Leidl, Judith	100,025
Lu, Wilson	108,298
Lukeman, Matthew	122,139
MacDonald, Jennifer	109,219
MacKinnon, David	169,184
MacKinnon, Gregory	140,389
MacLean, Stephen	109,789
MacLeod, James	154,684
MacVicar, Mary	143,884
Maitzen, Stephen	133,650
Mallory, Mark	132,484
Mehta, Rick	116,425
Mendivil, Franklin	126,050
Migliarisi, Anna	134,276
Mitchell, Andrew	119,996
Mockford, Stephen	108,699
Morrison, George	191,771
Moussa, Hassouna	148,021
Murimboh, John	116,544
Murphy, Rene	143,264
Murray, Ian	117,335
Narbeshuber, Lisa	108,594
Newman, Randy	114,636
O'Driscoll, Nelson	141,411
Patterson, Erin	112,868
Peng, Jianan	127,370
Piper, David	144,338
Poulter, Gillian	106,240
Price, Lisa	123,526
Proulx, Robert	123,369
Provencal, Vernon	139,039
Pufahl, Peir	121,859
Quema, Anne	130,776
Raeside, Robert	155,656
Ramsay, Marc	108,744
Rand, Jennie	109,927



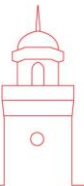
Acadia University
Disclosures Pursuant to
Nova Scotia Public Sector Employment Compensation Disclosure Act
For the Twelve Months Ended March 31, 2019

Name	Compensation (CAD\$)
Redden, Anna	142,783
Richard, Jennifer	114,849
Ricketts, Peter	342,923
Rigg, Patricia	144,041
Roberts, Scott	127,422
Robertson, Michael	132,497
Robicheau, Wendy	105,322
Rushton, Christianne	108,569
Sanford, James	104,673
Schwenke Wylie, Andrea	111,308
Seale, Robert	113,653
Seaman, Roxanne	126,141
Seamone, Donna	113,821
Sears, Donna	102,928
Semenenko, Igor	105,536
Shakshuki, Elhadi	135,661
Sheppard, Michael	100,698
Shields, Christopher	123,160
Shutler, Dave	116,401
Silver, Daniel	145,039
Slights, Jessica	124,659
Smith, Ann	113,109
Smith, Todd	124,137
Spooner, Ian	155,824
Stanley, Clifford	127,752
Stewart, Donald	127,053
Stokesbury, Michael	129,060
Symons, Douglas	156,634
Tango, Martin	107,180
Taylor, Philip	140,857
Teismann, Holger	124,622
Thomas, Christian	101,570
Thon, Sonia	106,553
Tong, Anthony	111,892
Townsend, Patricia	133,858
Trofanenko, Brenda	127,116
Trudel, Andre	158,535
Trudel, Cynthia	110,395



Acadia University
Disclosures Pursuant to
Nova Scotia Public Sector Employment Compensation Disclosure Act
For the Twelve Months Ended March 31, 2019

Name	Compensation (CAD\$)
Van Blarcom, Brian	150,438
Vibert, Ann	155,815
Vibert, Conor	167,926
Vincent, Kerry	110,254
Wang, Yinglei	115,852
Warner, Alan	126,956
Weatherbee, Terrance	109,533
Whetter, Kevin	128,270
Whidden, James	113,221
Whitehall, Geoffrey	118,840
Wilks, Ian	124,556
Williams, Peter	145,664
Wilson, Brian	115,265
Yang, Jun	120,604
Zamlynyy, Volodymyr	118,341
Zhang, Haiyi	117,657
Zhang, Ying	111,240



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 Acadia University 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 Acadia University 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 University 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.

2) COMMENTARY ON REPORTED COMPENSATION

Certain payments made during the 12 months ending March 31, 2019 resulted in reported compensation being greater than the employee's annual contracted compensation as follows:

- a) On July 1, 2015, the University transitioned its pension plan to the Public Service Superannuation Plan. As part of this transition, employees would receive annual transitional payments over eight years.

