

Annapolis Valley Regional Centre for Education

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

March 31, 2019



Annapolis Valley
Regional Centre for Education

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Independent Auditor's Report

We have audited **Annapolis Valley Regional Centre for Education** Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act ("Statement"), for the period of April 1, 2018, to March 31, 2019, and a summary of other explanatory information. The Statement 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").

Opinion

In our opinion, the financial information presented in the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the **Annapolis Valley Regional Centre for Education** for the period of April 1, 2018, to March 31, 2019 is prepared, in all material respects, in accordance with the 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 Financial Information section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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

Without modifying our opinion, we draw attention to Note 1 to the Statement, which describes the basis of accounting. The Statement is prepared to assist the **Annapolis Valley Regional Centre for Education** to meet the requirements of the PSCD Act. As a result, the Statement may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance 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 Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the statement, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement 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.

Misinformation 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 Statement. 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 Statement, 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 Entity's internal control.

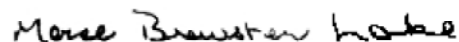
Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial information, including the disclosures, and whether the financial information represents the underlying transactions and events in a manner that achieves fair presentation.

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.

Berwick, Nova Scotia
June 25, 2019



Chartered Professional Accountants
Licensed Public Accountants

Annapolis Valley Regional Centre for Education

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

March 31, 2019

Compensation includes payments actually made by the Annapolis Valley Regional Centre for Education to a person during the fiscal year.

For the year ended March 31, 2019 the following employees received compensation of \$100,000 or more:

Last Name	First Name	Total Compensation	Last Name	First Name	Total Compensation	Last Name	First Name	Total Compensation
Adams	Caroline	103,453	Franklin	Rebecca	125,145	Morse	Shelley	132,656
Anderson	Susan	118,001	Fraser	Carol-Sue	102,993	Moulton	Patty	102,793
Armstrong	George	106,281	Fuller	Katherine	109,009	Mullins	Brenda	124,019
Atwell	Keith	100,423	Gallant	Cordelia	112,320	Munroe	Kerry	100,232
Baker	Karen	129,646	Gebhardt	Peter	106,759	Murphy	Patrick	145,326
Balcom	Janet	119,455	Goss	Cherrie	124,991	Nelson	Margaret	109,637
Baldwin	Catherine	100,756	Greene	Kathleen	101,004	Newbery	Jeffrey	118,998
Barteaux	Lisa	100,028	Greenough	Ruth	117,334	O'Leary	David	101,707
Beaver	E. Lynn	128,391	Greenwood	Stephanie	102,081	Ouellette	Michael	137,146
Beck	Donald	104,444	Griffin	Donna	107,065	Oulton	Novadawn	115,451
Bennett	R. Scott	104,930	Gushue	James	126,597	Parrish	Krista-Lynn	106,591
Bennett	Sean	122,076	Hainstock	Ryan	128,115	Pemberton	Brad	104,194
Bezanson	Mark	100,714	Hanson	Paul	118,767	Pickrem	Ruth	111,039
Birch	Allan	103,470	Harris	Sara	103,870	Pinard	Michael	130,070
Bolland	Laurie	121,376	Hennebery	Nancy	101,928	Pitt	Heather	113,398
Bower	Charlotte	103,508	Hutten	Paul	101,558	Rafuse	Diana	105,566
Bower	Gregory	126,807	Hynes-Ryan	Sherry	103,086	Ramsay	Suzanne	101,689
Bower	Karen	104,622	Illsley	Nancy	131,479	Regan	Shelley	128,739
Britney	Karla	100,375	Jackson	Bernice	115,508	Reid	Sharon	100,757
Bullenwell	Michael	102,377	Jackson	Douglas	100,497	Richards	Mark	109,998
Burns	Lana	118,940	Jones	David	128,963	Robart	Christine	100,470
Burton	Thea	111,379	Joudrey	Angela	102,404	Ross	Jan	101,714
Butler	Matthew	127,544	Keddy	Nova	108,744	Routledge	Jodye	118,002
Cameron	Elinor	102,305	Keddy	Stephen	128,774	Saulnier	Jeanne	109,357
Campbell	David	106,788	Kennie	Kathryn	100,606	Schell	Stephen	108,415
Campbell	Ian	110,270	Kent	Paula	101,221	Schurman	Isaac	104,889
Campbell	Marian	101,384	King	Shelley	123,585	Seaman	James	101,751
Carmichael	Joan	100,539	Knowles	Michael	134,837	Starratt	Melodie	101,080
Caron	Gisele	109,522	Lander-Pinard	Karen Ann	109,495	States	Sheldon	111,426
Carty	Maria	112,623	Landry	Michael	122,661	Stokes	Bradley	131,009
Carver	Kevin	101,208	Laurence	Victoria	127,531	Suther	Torgeir	101,818
Champion	Sherri	107,294	Levy	Renee	107,012	Swinamer	James	100,500
Charlton	Lynn	116,005	Little	Lynn	101,363	Swinamer	Timothy	111,773
Collins	Ian	107,013	Lockhart	Stephanie	100,930	Syme	Paul	105,186
Collishaw	Jennifer	100,841	Logue-Arbou	Jana	113,792	Thomas	Darlene	123,706
Connell	Susan	122,237	Lunn	Krista	101,674	Trahan	Eric	101,263
Connell	Trevor	101,283	MacDonald	Jill	113,112	Trask	Cynthia	107,085
Connolly	Sean	108,127	MacDonald	Lesley	107,508	Turnbull	Janice	101,546
Cooper	Sue	100,207	MacDougall	David	105,639	Turner-Tracy	Crystal	117,783
Corbett	Penny	103,261	MacIsaac	Mairi	101,115	Van Zoost	Steven	101,044
Dickie	Cynthia	115,339	Mackin	James	104,174	Vance Gray	Nora	103,363
Doucet	William	134,383	MacLellan	Jennifer	110,870	Veinot	Kevin	145,805
Doucette	Martin	106,096	MacLeod	Ruth	112,485	Veinotte	Paul	103,886
Duggan	Sherri	102,843	MacPherson	Everett	154,891	Verri	Renata	102,793
Durling	Jodi	100,158	MacVicar	Stanley	115,913	Wallace	Karen	142,520
Durling	Tabatha	105,681	Manning	Ruth	106,086	Weatherbie	Erica	114,917
Flecknell	Geoffrey	100,232	McAloney	Linda	135,663	West	Pearl	116,780
Fletcher	Raeanne	102,846	McBride	Krishinda	126,520	Wheaton	Carolyn	101,072
Floyd	David	130,828	McCoombs	Derek	100,439	Wohlmuth	Estate of Steve	109,602
Forsythe	C. Therese	113,806	McFarland	Anne	129,031	Wong	Brian	113,428
Foster-Veinot	Tammy	105,555	Melanson	N. Alexia	100,955	Zaleski	Tara	100,440
Fox	Gregory	114,486	Miller	Steven	115,771			
Frank	Kimberley	102,876	Moores	Deron	115,819			

ANNAPOLIS VALLEY REGIONAL CENTRE FOR EDUCATION

NOTES TO THE STATEMENT OF COMPENSATION REQUIRED PURSUANT TO THE PUBLIC SECTOR COMPENSATION DISCLOSURE ACT

March 31, 2019

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 **Annapolis Valley Regional Centre for Education** 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 **Annapolis Valley Regional Centre for Education** 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.

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: Eligible employees were offered the opportunity for a one-time public service award payout in lieu of the retirement allowance available at the time of retirement. Those that elected to take this offer were paid their service award between April 1, 2018 and March 31, 2019. The payout amount is included as part of total compensation for reporting purposes.