

Statement of Disclosure of Compensation

# **CAPE BRETON UNIVERSITY**

Year ended March 31, 2019



**MGM & Associates**  
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## **INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE WITH THE PUBLIC SECTOR COMPENSATION DISCLOSURE ACT**

To the Board of Directors of Cape Breton University:

We have undertaken a reasonable assurance engagement of Cape Breton University's (the University) compliance with the *Public Sector Compensation Disclosure Act* (the Act) for the year ended March 31, 2019. The Act requires disclosure to the public of the amount of compensation the University annually pays or provides, directly or indirectly, to any board member, officer, employee, contractor and consultant if the amount of compensation is one hundred thousand dollars or more (the specified requirements).

### **Management's Responsibility**

Management is responsible for the University's compliance with the specified requirements of the Act. Management is also responsible for such internal control as management determines necessary to enable the University's compliance with the specified requirements.

### **Practitioner's Responsibility**

Our responsibility is to express a reasonable assurance opinion on the University's compliance based on the evidence we have obtained.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the University complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

### **Independence and Quality Control**

We have complied with the independence and other ethical requirements of the Chartered Professional Accountants of Nova Scotia Code of Professional Conduct.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Opinion**

In our opinion, the University complied with the specified requirements established in the *Public Sector Compensation Disclosure Act* for the year ended March 31, 2019, in all significant respects.

We do not provide a legal opinion on the University's compliance with the specified requirements.

Handwritten signature in black ink that reads "MBM & Associates". The letters are cursive and fluid.

Chartered Professional Accountants  
Licensed Public Accountants

Sydney, Canada  
June 25, 2019

# CAPE BRETON UNIVERSITY

## Statement of Disclosure of Compensation

Year ended March 31, 2019

Received by	Compensation
Anderson, Eleanor	\$ 112,346
Andrea, Belinda	134,196
Augustine, Stephen	163,800
Bailey, J. William	104,729
Barre, D. Edward	142,709
Beresford, Roderick	111,300
Bierenstiel, Matthias	120,967
Bouman, O. Thomas	143,967
Brann-Barrett, M. Tanya	154,690
Brennick, Deborah Ann	114,696
Britten, Allen	186,171
Broadhead, Lee-Anne	154,727
Brodie, Ian	114,210
Brown, Keith	151,138
Burrow, Sylvia	122,502
Butler, Stephen	125,687
Campbell, Robert	201,756
Cantwell, Deborah	136,511
Carre, Geoffrey	132,786
Chen, Shaohua	142,615
Chisholm, Catherine	134,752
Christie, Sheila	103,093
Connell, Jane	132,624
Corsano, Theresa	137,722
Curtis, Jan	161,756
D'Cunha, Godwin	129,881
deLamirande, Patrick	111,446
Dingwall, David	294,050
Doucette, Mary E.	102,634
Francois, Daniel	105,644
Gerrie, James	130,441
Gibbs, Terry	130,558
Glassey, Barb	132,399
Griscti, Odette	144,099
Harris, Tracey	115,931
Hatcher, Bruce	131,638
Hayes, J. Derrick	155,057
Howard, Patrick	125,121
Howley, Calvin	108,888
Hudec, John	103,414
Inglis, Stephanie	166,326
Jamieson, Barbara	114,992
Johnson, David	185,712
Karaphillis, George	224,347
Keating, Mary	127,074
Keefe, Dale	197,373

See accompanying notes to the Statement of Disclosure of Compensation.

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## Statement of Disclosure of Compensation

Year ended March 31, 2019

Received by	Compensation
Kelly, Shauna	\$ 101,236
Kennedy, Evelyn	141,677
Kennedy, Karen	108,206
Kreber, Carolin	173,022
Krug, Kate	116,156
Labelle, Ronald	121,599
Lake, Kimberly Marie	111,273
Leach, Nathaniel	134,516
Lee-Dadswell, Geoffrey	117,011
Leviten-Reid, Catherine	103,993
Lewis, Jane	176,878
Lionais, Douglas	134,822
Locke, Clayton	138,921
MacDonald, Angela	122,619
MacDonald, Michael	139,336
MacDougall, Paul	108,422
MacInnis, Blair	135,741
MacInnis, Gordon	204,343
MacIntosh, Kathryn	110,480
MacIntyre, Peter	196,636
Mackinnon, John	179,297
Mackinnon, Richard	186,456
MacLean, Lynn	132,446
MacLellan, Edwin	162,994
MacLennan, Bernard	104,705
MacMullen, Jill	109,729
MacNeil, Elaine	121,341
MacNeil, Paula	107,846
MacPhee, Cynthia	129,223
MacQuarrie, Stephanie	114,537
Maher, Patrick	121,916
Manley, Alexis	213,825
Martell, Jaime	122,502
Mason, Beth	170,000
Mayich, John	101,909
McCann, Stewart	201,128
McCarron, Ronald	142,525
McCorquodale, David	160,657
McDonald, Melissa	121,539
McIsaac, Corrine	146,308
McKague, Kevin	104,296
Mercer, Carl	127,949
Mersereau, Helen	143,260
Miadonye, Adango	191,717
Mkandawire, Martin	121,267
Modesto, Sean	131,698

See accompanying notes to the Statement of Disclosure of Compensation.

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## Statement of Disclosure of Compensation

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Received by	Compensation
Moir, Scott	\$ 127,858
Molloy, Andrew	162,821
Morrison, Mary	101,508
Moy, Martin	188,027
Mulo Farenkia, Bernard	145,547
Nemeth, Willena	115,941
Nicholls, Roderick	161,756
O'Brien, Catherine	123,243
Odartey-Wellington, Felix	116,057
O'Neill, Patricia	103,499
Ostashewski, Marcia	100,540
Parish, Joseph	103,414
Parnaby, Andrew	138,301
Pettigrew, Todd	151,486
Pierrynowski, Richard	151,406
Preen, James	150,142
Pyke, Joanne	140,700
Pyne, Chester	116,268
Ramji, Rubina	136,845
Rawlings, Timothy	136,630
Reynolds, Andrew	147,340
Riome, Barrie	100,937
Robertson, Erin	102,617
Robinson, William J.	124,264
Rolls, Judith	151,197
Rudderham, Debbie	112,129
Rudiuk, Edmund	141,677
Shang, Wei	107,388
Silverberg, Mark	104,357
Smith, Brian	107,523
Snow, Kathy	107,819
Sparling, Heather	116,974
Standing, Paul	175,970
Stewart, Robert	195,836
Syms, Laura	153,066
Tanchak, Michael	181,081
Taylor, Claudette	122,773
Urbaniak, Thomas	125,514
Walsh, Audrey	123,922
Watuwa, Richard	133,840
White, Dawn	113,533
Wright, Margaret Ann	142,898
Xia, Congying	130,263
Zhang, Xu	108,703

See accompanying notes to the Statement of Disclosure of Compensation.

# CAPE BRETON UNIVERSITY

## Notes to the Statement of Disclosure of Compensation

Year ended March 31, 2019

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### 1. BASIS OF ACCOUNTING

This statement has been prepared by Cape Breton University (University) to comply with the reporting requirements of the Public Sector Compensation Disclosure Act (the Act) of the Province of Nova Scotia. The Act requires public sector bodies disclose to the public the amount of compensation it pays to any person if that compensation is in excess of \$100,000 in a fiscal year.

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### a) Persons covered under the Act

Section 3 of the Act states that the University is required to disclose compensation of \$100,000 or more that it pays or provides, directly or indirectly to, or for the benefit of, each of its directors, officers, employees, contractors and consultants. Management has given consideration to the following:

Individuals – The University considers any individual with an employment contract between the individual and the University to be an employee.

Secondments – Employees on secondment to another organization and are not expensed in the records of the University are excluded from this statement.

Contractors and consultants – The University considers any entity to whom it issues a T4A to be a contractor or consultant.

#### b) Compensation

For purposes of The Act, compensation means 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 payment, 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 benefits derived from vehicles or allowances with respect to vehicles,
- The value of the benefit derived from living accommodations provided or any subsidy with respect to living accommodation,

# CAPE BRETON UNIVERSITY

Notes to the Statement of Disclosure of Compensation

Year ended March 31, 2019

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## 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### b) Compensation (continued)

- 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 prescribed in the regulations.

### c) Exclusions

Certain types of payments have been excluded in determining compensation paid under the Act,

- Professional membership dues paid by the employer where the employer is deemed to be the primary beneficiary of the payment, pursuant to guidelines followed by the Canada Revenue Agency,
- Payments made to the estate of deceased employees, and
- Benefit payments that are provided to the majority of employees.

## 3. SERVICE AWARD BENEFITS

On April 1, 2017, the University transitioned its pension plan to the Public Service Super Annuation Plan. As a condition of this transition, the University terminated its service award benefit. Employees are being paid the accrued service award benefits during the period April 1, 2017 to March 31, 2019 and, therefore, reported compensation for certain individuals is greater than the employee's annual contracted compensation.