

Statement of Disclosure of Compensation

**CAPE BRETON-VICTORIA
REGIONAL CENTRE FOR
EDUCATION**

Year ended March 31, 2019



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INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE WITH THE PUBLIC SECTOR COMPENSATION DISCLOSURE ACT

To the Minister of Education and Early Childhood Development:

We have undertaken a reasonable assurance engagement of Cape Breton-Victoria Regional Centre for Education's (the Centre) 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 Centre 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 Centre's compliance with the specified requirements of the Act. Management is also responsible for such internal control as management determines necessary to enable the Centre's compliance with the specified requirements.

Practitioner's Responsibility

Our responsibility is to express a reasonable assurance opinion on the Centre'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 Centre 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 Centre 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 Centre's compliance with the specified requirements.

Other Matters

The information presented in note 4 is not a required disclosure under the Act and has been presented for information purposes only. These expenses have not been subject to audit and we, therefore, do not express an opinion on these expenses.

Handwritten signature in cursive script that reads "MBM & Associates".

Chartered Professional Accountants
Licensed Public Accountants

Sydney, Canada
June 27, 2019

CAPE BRETON-VICTORIA REGIONAL CENTRE FOR EDUCATION

Statement of Disclosure of Compensation

Year ended March 31, 2019

Received by		Compensation
Aitken	Michael	\$ 101,776
Anderson	Carl	117,054
Andrea	Mary	111,348
Andrea	Brian	103,182
Andrea	Paul	102,465
Andrews	Lesley	114,747
Astephen	Lee	103,295
Aubrecht	Yolanda	101,551
Aucoin	Suzanne	114,522
Aucoin	Robert	103,553
Aucoin-Coleman	Danielle	129,324
Bach	Sheena	101,740
Barrie	Stacey	103,553
Barron	John	124,975
Beaton	Daniel	125,803
Bereta	Darlene	101,775
Bidart	Michelle	106,648
Bonnar	Milton	105,024
Boudreau	Catherine	121,264
Boutilier	John	125,318
Bradbury	Charlene	102,000
Brennan	Sharyn	108,058
Briggs	Janet	120,411
Brown	Suzanne	122,012
Brown-Holland	Kelly	100,667
Buckland	Craig	108,029
Buffett	Monique	102,994
Bugden	Bernice	107,355
Burke	Sandra	145,696
Burke	James	113,068
Burke	Lee-Ann	110,949
Burke	True	107,805
Burke	Ian	104,485
Burke	Brent	100,770

See accompanying notes to the Statement of Disclosure of Compensation.

CAPE BRETON-VICTORIA REGIONAL CENTRE FOR EDUCATION

Statement of Disclosure of Compensation

Year ended March 31, 2019

Received by		Compensation
Callaghan	Gregory	\$ 101,187
Campbell	Stephanie	134,515
Campbell	Karen	111,520
Campbell	Colin	106,297
Campbell	Susan	101,532
Campbell-Macdonald	Leanna	110,095
Cantwell	Linda	109,605
Cantwell	Alisa	106,598
Carew	Ronald	116,358
Chisholm	Joseph	137,343
Chopeck	Tracy	107,579
Clare-Duggan	Lauren	104,045
Clarke	Arlene	111,839
Clarke	Donna	106,349
Clarke	Jamie	100,917
Coleman	Michelle	121,976
Coleman	William	111,550
Colford	Bruce	107,355
Collier	Tracie	132,016
Connors	Erin	105,420
Cookson	Joy	107,354
Cordeau	Claudette	101,117
Costigan	Nancy	112,973
Crawford-Carter	Lynn	129,844
Currie	Neila	120,115
Currie	Laura	100,770
Currie-Simms	Angela	108,591
Cyr-Donovan	Leah	112,874
Delaney	Maralyn	114,359
Dellorusso	Lorenzo	103,350
Deveaux	Kevin	137,188
Dolan	Melanie	114,280
Donovan	Leo	107,804

See accompanying notes to the Statement of Disclosure of Compensation.

CAPE BRETON-VICTORIA REGIONAL CENTRE FOR EDUCATION

Statement of Disclosure of Compensation

Year ended March 31, 2019

Received by		Compensation
Dove	Nancy	\$ 122,343
Dove	Tracy	108,044
Dunning	Kimberley	102,225
Ellis	Charlene	103,270
Ettinger	Tamalah	117,336
Field-Currie	Catherine	100,892
Foisy-Lahey	Celeste	105,417
Fowler	C. Susan	106,343
Fricker	Cheryl	100,892
Gale	Dorothy	109,829
Galloway	Blaine	108,254
Gartland	Paul	127,296
George	Mildred	103,553
Gillis	Catherine	109,604
Gillis	Ann	108,029
Gillis	John	102,225
Gillis	Lorna	101,689
Graves	Marjorie Ann	102,214
Hanna	Janice	113,768
Hardy	Maxine	117,838
Harpell	Jody	107,129
Henderson	Susan	103,553
Holland	Donald	135,737
Hull	Angela	101,677
Humphries	Dr. Jack	132,723
Iannetti	Laurie	103,119
Jackson	Brenda	118,651
Jackson	Robert	102,621
Jamieson	Tanya	118,928
Kavanagh	Melissa	100,867
Kavanaugh	Jason	105,417
Kearney	Kevin	120,812
Kearney	Heather	107,322
Kearney	Stephen	101,792

See accompanying notes to the Statement of Disclosure of Compensation.

CAPE BRETON-VICTORIA REGIONAL CENTRE FOR EDUCATION

Statement of Disclosure of Compensation

Year ended March 31, 2019

Received by		Compensation
Kelly	Michael	\$ 111,662
Kelly	Jerome	108,479
Kempt	Ronald Jason	104,988
Kennedy-Lohnes	Christina M	100,558
King	Wendy	185,492
Kublek	Kurt	129,661
Kublek	Sheila	122,448
Kyte	Harold	124,975
Lalonde	Elizabeth	105,944
Landry	Ellen	107,804
Landry	Colin	102,900
Lavery	Brenda	106,259
Leblanc	Trevor	119,741
LeBlanc	Nicole	112,729
Leblanc	Joel	102,675
Leblanc	Cheryl	102,621
Leblanc-Gates	Sandra	102,223
Levatte	Margaret	100,770
LeVatte-MacDonald	Suzanna	109,217
Lewis	Diane	105,417
Lively	Joyce	129,881
Lorway	Verne	100,684
MacArthur-MacAulay	Michelle	101,622
MacAskill	Keri	102,450
MacAulay	Todd	108,069
MacAulay	Janine	107,059
MacCormack	Amber	105,415
MacCormack	Colleen	103,553
MacDonald	Lewis	127,887
MacDonald	Dallas	122,508
MacDonald	Barbara	122,362
MacDonald	Susan	113,498
MacDonald	Marjorie	112,101
MacDonald	Sheila	103,800

See accompanying notes to the Statement of Disclosure of Compensation.

CAPE BRETON-VICTORIA REGIONAL CENTRE FOR EDUCATION

Statement of Disclosure of Compensation

Year ended March 31, 2019

Received by		Compensation
MacDonald	Marilyn	\$ 103,553
MacDonald	Brian	103,279
MacDonald	Coreen	103,116
MacDougall	Stephen	115,455
MacDougall	Gail	110,279
MacInnis	Gordon	109,379
MacInnis	Stephen	102,704
MacInnis	Troy	100,770
MacIntosh	Lisa	103,553
MacIntyre	Leanne	105,677
MacIntyre	Alanna	103,436
MacIsaac	Elizabeth	172,616
MacIsaac	Roberta	105,008
MacIsaac	Aaron	102,621
MacIsaac	Dawn	102,341
MacIver	Gary	104,983
MacKay	Lynne	105,605
MacKenzie	Arlene	114,647
MacKenzie	Carolyn	102,225
MacKenzie	Paul	101,166
MacKenzie	Cori	100,486
MacKinnon	Donald	108,704
MacKinnon	Cyril	107,551
MacKinnon	Christopher	103,553
MacKinnon	Richard	103,553
MacLean	Lisa	119,848
MacLean	Martia	103,873
MacLean	Heather	103,553
MacLean	Chalaine	102,676
MacLean	Deborah	100,010
MacLellan	Neil	105,144
MacLellan	James	102,621
MacLellan	Alice	102,605

See accompanying notes to the Statement of Disclosure of Compensation.

CAPE BRETON-VICTORIA REGIONAL CENTRE FOR EDUCATION

Statement of Disclosure of Compensation

Year ended March 31, 2019

Received by		Compensation
MacLeod	Marilyn	\$ 118,442
MacLeod	Kenneth	107,579
MacLeod	Jody	103,553
MacMillan	Donald	103,575
MacNeil	Bernadette	122,483
MacNeil	M. Theresa	122,122
MacNeil	Stephen	116,304
MacNeil	Brenda Charlene	113,837
MacNeil	Elizabeth	111,143
MacNeil	Bradley	110,808
MacNeil	Kelly	107,994
MacNeil	Melissa	107,129
MacNeil	Maureen	105,219
MacNeil	Winnifred	103,798
MacRae	Paula	103,661
MacSween	Michael	107,296
Madore	Erika	101,740
Maillet-MacInnis	Janet	109,154
March	Janice	102,465
Marsh	Stewart	104,485
Martin	Wm. Harris	108,705
Martin	Margaret	103,125
Matheson	Serena	109,459
McCarron	Kimberley	100,486
McDonald	O. Christine	102,252
McGillivray	Marilyn	101,775
McInnis	Lyn	111,340
McIsaac	Neil	102,000
McKinlay	Brian	113,849
McKinlay	Morah	100,770
McLennon	Sean	100,682
McLeod	Mary	125,674

See accompanying notes to the Statement of Disclosure of Compensation.

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Year ended March 31, 2019

Received by		Compensation
McNeil	David	\$ 113,355
McNeil	James	109,598
McNenly	Kelly	125,824
McPhee	Lesa	102,225
Merlin	Jason	102,000
Milburn	Tim	104,196
Miles	Margaret	103,800
Miles-Smith	Danyelle	102,676
Mills	Lynn	105,146
Mombourquette	Paul	118,830
Mombourquette	Michael	117,804
Mombourquette	Leanne	101,130
Moore	Alana	113,807
Morrison	Shaun	107,144
Morrison	Kirk	103,420
Moss	Jennifer	103,870
Moules	Kevin	113,610
Moules	Shauna	102,621
Muise	Stephen	102,450
Muller	Ronald	121,020
Murray	Bernadette	106,799
Nicholson	Christopher	135,965
Nicholson	Anne	107,354
Nicholson	Barbara	101,689
O'Brien	Belinda	106,581
O'Brien	John	104,378
O'Brien	Susanne	100,857
Oldford	Paul	136,052
Oliver	Geoff	110,928
Oliver	Darlene	104,442
O'Neill	Greg	135,156
O'Neill	Kevin	112,361
O'Neill	Lori	100,141
O'Quinn	Nancy	107,804

See accompanying notes to the Statement of Disclosure of Compensation.

CAPE BRETON-VICTORIA REGIONAL CENTRE FOR EDUCATION

Statement of Disclosure of Compensation

Year ended March 31, 2019

Received by		Compensation
Oravec	Carolyn	\$ 108,254
Orychock	Amber	128,126
Patterson	Heather	111,794
Pellerine	Michelle	105,417
Penman	Byron	110,954
Penny	Lisa	104,963
Pero-Fraser	Geraldine	104,139
Porter	Kenneth	101,589
Pyke	Mary	103,553
Ramsay	Carrie	103,252
Ranni	Stephen	103,876
Richardson	Genevieve	108,943
Roach	Lisa	108,930
Roach	Corinne	108,479
Robinson	Nancy	100,556
Romard	Juanita	102,303
Romeo	Bernadette	107,326
Ross	Laurie	108,254
Rumbles	Wendy	102,675
Ryan	Shane	116,073
Ryba	Barbara	107,994
Sampson	Tammy	111,655
Sampson	William	105,417
Saule-McPhee	Zena	104,025
Seward	R.Craig	102,225
Sheppard	Roberta	128,776
Simm	Wanda	112,662
Simms	Donald	104,013
Smith	Louise	104,275
Stanwick	Jean	106,390
Starzomski	Krista	100,398
Steele	Kevin	101,342
Steele-Macdonald	Michelle	101,567
Stelmach	Gina	104,485

See accompanying notes to the Statement of Disclosure of Compensation.

CAPE BRETON-VICTORIA REGIONAL CENTRE FOR EDUCATION

Statement of Disclosure of Compensation

Year ended March 31, 2019

Received by		Compensation
Strangis-McPhee	Juanita	\$ 111,027
Stubbert	Michelle	117,862
Sullivan	Donna	127,358
Sweeney	Bryan	102,704
Syms	Shaun	113,249
Thomson	Heather	118,771
Timmons	Scott	100,770
Tracey	Lezlee	102,900
Urquhart	S. Marlene	132,262
Urquhart	Heather	103,083
Viva	Catherine	151,941
Vokey	Barbara	117,213
Wadden	Noelle	102,382
Wadman	Clara	101,385
Walker	Joanne	101,969
Wall	Jo-Anne	109,380
Westcott	Donalda	105,417
White	Henry	123,999
White	Donald	115,641
White	Nancy	106,256
White	Setz-Sue	104,112
White	Robert	102,225
Wilton	Paul	109,071
Yorke	Charles	134,587
Young	Darnell	110,175

See accompanying notes to the Statement of Disclosure of Compensation.

CAPE BRETON-VICTORIA REGIONAL CENTRE FOR EDUCATION

Notes to the Statement of Disclosure of Compensation

Year ended March 31, 2019

1. BASIS OF ACCOUNTING

This statement has been prepared by Cape Breton-Victoria Regional Centre for Education (Centre) 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 Centre 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 Centre considers any individual with an employment contract between the individual and the Centre to be an employee.

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

Contractors and consultants – The Centre 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-VICTORIA REGIONAL CENTRE FOR EDUCATION

Notes to the Statement of Disclosure of Compensation

Year ended March 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) Compensation (continued)

- Payments made for exceptional benefits not provided to the majority of employees,
- Payments made for employee portion of life insurance and dependent life insurance,
- 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

During the year ended March 31, 2019, 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. Therefore, reported compensation for individuals that elected to receive the payout is greater than the employee's annual contracted compensation.

4. DISCLOSURE OF TOTAL PAID COMPENSATION AND EMPLOYEE EXPENDITURES

Total compensation of \$122,905,757 and total employee expenditures of \$1,147,177 were paid out by the Cape Breton-Victoria Regional Centre for Education during the 2018-19 fiscal year.