

**NOVA SCOTIA HEALTH AND COMMUNITY SERVICES
SAFETY ASSOCIATION**

**STATEMENT OF COMPENSATION REQUIRED PURSUANT TO THE
PUBLIC SECTOR COMPENSATION DISCLOSURE ACT
YEAR ENDED MARCH 31, 2019**

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of:
Nova Scotia Health and Community Services Safety Association

Opinion

We have audited the accompanying statement of compensation required pursuant to the Public Sector Compensation Disclosure Act for the Nova Scotia Health and Community Services Safety Association, for the year ended March 31, 2019, and notes, comprising a summary of significant accounting policies and other explanatory information (together "the statement"). The statement has been prepared by management in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act.

In our opinion, the statement of compensation required pursuant to the Public Sector Compensation Disclosure Act for Nova Scotia Health and Community Services Safety Association for the year ended March 31, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act.

Basis of Accounting

Without modifying our opinion, we draw attention to the Basis of Reporting note to the statement, which describes the basis of accounting. The statement is prepared to meet the requirement of the Public Sector Compensation Disclosure Act. As a result, the statement may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Report

Management is responsible for the preparation and fair presentation of the statement in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act. This includes determining that the basis of accounting is an acceptable basis for the preparation of the statement in the circumstances, 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 for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 report.

As part of an audit in accordance with Canadian generally accepted auditing standards and the requirements of Section 178 of the Nova Scotia Elections Act, 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement 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.

Dartmouth, Nova Scotia
May 22, 2019

**Chartered Professional Accountants
Licensed Public Accountants**

NOVA SCOTIA HEALTH AND COMMUNITY SERVICES SAFETY ASSOCIATION

Statement of Compensation

Required Pursuant to the Public Sector Compensation Disclosure Act

Year Ended March 31, 2019

Section 3 of the Public Sector Compensation Disclosure 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 or more including compensation paid to, or for the benefit of, each of its board members, officers, employees, contractors and consultants.

Board Members, Officers and Employees, Contractors and Consultants

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

Board Members, Officers, Employees, Contractors and Consultants	
Name, Position	Compensation Paid (\$)
Susan Dempsey, Executive Director	\$120,854

Notes to the Statement of Compensation

Basis of Reporting

This statement has been prepared by Nova Scotia Health and Community Services Safety Association, a public sector body, required to report compensation information pursuant to the Public Sector Compensation Disclosure Act (the Act) of the Province of Nova Scotia.

The management of Nova Scotia Health and Community Services Safety Association are 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 Nova Scotia Health and Community Services Safety Association or in a statement prepared for the purposes of the Act and certified by its auditors.

Compensation

Section 2(b) of the 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,

- (i) all overtime payments, retirement 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 living accommodation provided or any subsidy with respect to living accommodation,
- (vi) payments made for exceptional benefits not provided to the majority of employees,
- (vii) payments for memberships in recreational clubs or organizations, and
- (viii) the value of any other payment or benefit prescribed in the regulations.