

Independent auditor's report

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The Board of Governors of
Saint Mary's University

Opinion

We have audited the Schedule of employee compensation for Saint Mary's 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 27, 2019

Chartered Professional Accountants
Licensed Public Accountants

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2019

Last Name	First Name	Employee Category	Total Compensation
Abdul-Masih	Marguerite	Faculty	120,997
Akbari	Ather	Faculty	188,161
Akiyama	Yasushi	Faculty	114,003
Anderson	Bruce	Faculty	149,573
Ansong	Granville	Faculty	112,917
Arya	Pyare	Faculty	103,305
Asp	Elissa	Faculty	114,955
Attig	Najah	Faculty	233,659
Austin	Roby	Faculty	106,601
Avdulov	Alexandre	Faculty	116,962
Aydede	Hazim	Faculty	128,712
Barber	Colleen	Faculty	143,505
Barbosa Nunes	Rosana	Faculty	116,408
Barr	Mark	Faculty	107,597
Bateman	David	Faculty	167,148
Beaule	Sophie	Faculty	126,673
Beaupre	Charles	Faculty	105,778
Bhabra	Harjeet	Administration/ Staff	137,538
Bjornson	Susan	Faculty	115,713
Boabang	Francis	Faculty	204,343
Boland	Matthew	Faculty	132,734
Bourgeois	David	Faculty	102,778
Bradshaw	Patricia	Administration/ Staff	240,568
Braswell	Marie	Administration/ Staff	116,478
Brophy	Thomas	Administration/ Staff	147,337
Brosseau	Christa	Faculty	118,984
Brown	Blake	Faculty	117,806
Buchan	Kevin	Administration/ Staff	104,721
Butler	Malcolm	Administration/ Staff	230,000
Byers	Michele	Faculty	132,682
Cameron	James	Faculty	121,540
Campbell-Thacker	Linda	Faculty	155,392
Carroll	Wendy	Faculty	176,886
Catano	Victor	Faculty	155,745
Charles	Anthony	Faculty	193,852
Chen	Liqiang	Faculty	138,649
Clarke	David	Faculty	154,187
Clyburne	Jason	Faculty	155,571
Conrad	Catherine	Faculty	137,136
Conrad	Nicole	Faculty	107,903
Corrigan	Lawrence	Faculty	136,205
Creelman	Valerie	Faculty	118,310
Crocker	Diane	Faculty	120,927
Crooks	Shelagh	Faculty	127,164
Dai	Jie	Faculty	159,362
Damjanov	Ivana	Faculty	102,860
Dansereau	Suzanne	Faculty	124,936
Dar	Atul	Faculty	193,187
Dawson	Robert	Faculty	147,458
Day	Arla	Faculty	162,855

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2019

Last Name	First Name	Employee Category	Total Compensation
De Fuentes	Claudia	Faculty	120,859
Dilmaghani	Maryam	Faculty	112,356
Dixon	Paul	Faculty	179,186
Dobrowolsky	Alexandra	Faculty	142,606
Dodds	J. Colin	Faculty	223,492
Dong	Zhongmin	Faculty	133,205
Doucet	Marc	Faculty	131,728
Drira	Mohamed	Faculty	123,705
Driscoll	Catherine	Faculty	143,137
Driss	Hamdi	Faculty	136,345
Edgar	Scott	Faculty	101,439
Enns	Esther	Administration/ Staff	246,555
Fan	Hong	Faculty	133,165
Farrell	Ellen	Faculty	194,830
Finbow	Arthur	Faculty	154,305
Finbow-Singh	Wendy	Faculty	110,676
Fisher	Maryanne	Faculty	105,946
Fitzpatrick	Heather	Administration/ Staff	114,557
Fleming	Mark	Faculty	122,357
Fowler	Jonathan	Faculty	118,668
Francis	Lori	Administration/ Staff	161,480
Frasier	Timothy	Faculty	110,068
Freeman	Kirriily	Faculty	103,789
Fridell	Gavin	Faculty	116,886
Fullerton	Gordon	Faculty	181,498
Gallo	Luigi	Faculty	128,252
Gannett	Lisa	Faculty	116,408
Gaon	Stella	Faculty	124,576
Gauthier	David	Faculty	154,187
Giles	Philip	Faculty	127,799
Gray	Scott	Administration/ Staff	108,332
Hanley	Jacob	Faculty	114,446
Harrigan	Cindy	Faculty	112,966
Hart	Randle	Faculty	103,778
Hartnell	Bert	Faculty	146,183
Hayward	Maureen	Administration/ Staff	102,316
Heckerl	David	Faculty	111,064
Heffernan	Teresa	Faculty	127,744
Helms Mills	Jean	Faculty	126,536
Hervieux	Chantal	Faculty	142,877
Higgins	Rylan	Faculty	102,489
Holmvall	Camilla	Faculty	125,525
Hulan	Renee	Faculty	139,740
Inkpen	Steve	Administration/ Staff	101,478
Irving	John	Faculty	126,300
Ivanoff	Jason	Faculty	120,361
Johnson	Val	Faculty	128,562
Jutla	Dawn	Faculty	202,297
Jutras	Pierre	Faculty	139,753
Kanungo	Rituparna	Faculty	123,901

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2019

Last Name	First Name	Employee Category	Total Compensation
Keeble	Edna	Faculty	149,540
Kehoe	Sara	Faculty	117,597
Kelloway	E Kevin	Faculty	189,080
Kennedy	Deborah	Faculty	136,056
Kennedy	Sean	Faculty	120,717
Khan	Bashir	Faculty	125,633
Khokhar	Abdul-Rahman	Faculty	170,355
Kim	Chankon	Faculty	169,218
Kimery	Kathryn	Faculty	133,520
Kochetova-Kozloski	Natalia	Faculty	169,437
Kocum	Lucie	Faculty	102,997
Konopasky	Robert	Faculty	145,903
Konstantinidis	Stavros	Faculty	139,644
Lamoureux	Marc	Faculty	119,034
Landes	Ronald	Faculty	154,187
Lee	Eric	Faculty	157,599
Lingras	Pawan	Faculty	225,010
Liu	Feng	Faculty	125,409
Liu	Jia	Faculty	104,495
Liu	Xiaoyu	Faculty	110,031
Loughlin	Catherine	Faculty	200,341
Lundholm	Jeremy	Faculty	132,701
MacDonald	Margaret	Administration/ Staff	195,103
MacDonald	Martha	Faculty	155,725
MacKinnon	John	Faculty	124,288
MacLeod	Alexander	Faculty	115,302
MacNeil	Donald	Faculty	115,085
MacNevin	Audrey	Faculty	129,398
Malton	Sara	Faculty	117,053
Mansouri	Bahareh	Faculty	115,938
Mastnak	Mitja	Faculty	123,405
Masuda	Jason	Faculty	127,241
McCallum	Myles	Faculty	125,259
McKee	Margaret	Faculty	162,158
McLaren	Zechariah	Administration/ Staff	101,478
Merabet	Adel	Faculty	145,542
Mercer	Mark	Faculty	134,212
Millar	Harvey	Faculty	164,567
Mills	Albert	Faculty	166,204
Mohd	Mahmoud	Faculty	154,860
Morales	Miguel	Faculty	147,580
Morris	Sarah	Administration/ Staff	101,701
Morrison	Gabrielle	Administration/ Staff	222,954
Muenkel	Florian	Faculty	138,845
Muir	Paul	Faculty	156,058
Murphy	Margaret	Administration/ Staff	143,871
Naulls	Don	Faculty	129,859
Neatby	Nicole	Faculty	127,692
Novkovic	Sonja	Faculty	167,688
O'Brien	James	Faculty	114,867

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2019

Last Name	First Name	Employee Category	Total Compensation
Ogden	Harold	Faculty	129,560
O'Malley	Anthony	Faculty	125,156
Oore	Debra	Faculty	123,860
O'Siadhail	Padraig	Faculty	113,769
Owen	Victor	Faculty	154,187
Panasian	Christine	Faculty	151,193
Pancer	Ethan	Faculty	123,945
Patry	Marc	Faculty	137,754
Perkin	Russell	Faculty	154,187
Peters	Dave	Administration/ Staff	101,478
Plews	John	Faculty	121,994
Power	Jeffrey	Faculty	125,221
Pye	Cory	Faculty	124,288
Rahaman	Mohammad	Faculty	184,144
Raymond	Mark	Faculty	168,517
Reid	John	Faculty	157,303
Rhinelanders	Jason	Faculty	101,797
Rixon	Daphne	Faculty	139,108
Rooney	Darrell	Administration/ Staff	148,161
Roulin	Nicolas	Faculty	115,370
Russell	Ron	Faculty	129,431
Sanderson	Michael	Administration/ Staff	129,127
Sargeant-Greenwood	Erin	Administration/ Staff	220,000
Sarty	Adam	Administration/ Staff	176,715
Sawicki	Marcin	Faculty	134,764
Sceles	Heather	Faculty	117,047
Schmeisser	Gary	Administration/ Staff	118,491
Schneider	Stephen	Faculty	135,149
Scobey	Porter	Faculty	124,767
Sewell	William	Faculty	128,126
Short	C. Ian	Faculty	128,532
Singer	Robert	Faculty	156,105
Singfield	Kathy	Faculty	129,368
Sisk	Perry	Administration/ Staff	153,162
Sivakumar	Shyamala	Faculty	162,783
Smith	Steven	Administration/ Staff	215,799
Song	Xiaofei	Faculty	165,344
Soucy	Alexander	Faculty	111,785
Spires	Adam	Faculty	103,771
Squires	Kim	Administration/ Staff	147,590
Stanivukovic	Goran	Faculty	143,845
Stinson	Veronica	Faculty	156,156
Stretton	Tim	Faculty	141,298
Summerby-Murray	Robert	Administration/ Staff	300,000
Summers	Russel	Faculty	138,325
Sun	Genlou	Faculty	146,759
Tabvuma	Vurain	Faculty	133,749
Takseva	Tatjana	Faculty	119,909
Talukdar	Bidyut	Faculty	111,362
Tastsoglou	Evangelia	Faculty	153,350

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2019

Last Name	First Name	Employee Category	Total Compensation
Thacker	Robert	Faculty	151,469
Thomson	Joyce	Faculty	116,009
Touche Lightstone	Karen	Faculty	125,144
Tsedryk	Egor	Faculty	111,550
Twohig	Peter	Faculty	163,017
Van Proosdij	Danika	Faculty	131,930
Vance	Michael	Faculty	153,781
Vanderburgh	Jennifer	Faculty	101,439
VanderPlaat	Madine	Faculty	151,811
Venkat	Ramesh	Faculty	166,019
Ventura	Gregory	Faculty	105,283
Vessey	J. Kevin	Faculty	180,504
Wagar	Terry	Faculty	186,967
Wan	Zeying	Faculty	119,092
Wang	Hai	Faculty	157,858
Wang	Muhong	Faculty	125,634
Warner	Lyndan	Faculty	117,317
Webster	Peter	Faculty	129,827
Wei	Mei-Ling	Faculty	127,874
Wein	Sheldon	Faculty	115,435
Wicks	David	Faculty	160,520
Wood	Sally	Faculty	116,009
Zhang	Xiaoou	Faculty	154,104

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending 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 Saint Mary's 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 Saint Mary's 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.