



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

Tri-County Regional Centre for Education

March 31, 2019

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## Independent auditor's report

Honourable Zach Churchill - Minister,  
Education and Early Childhood Development

### Opinion

We have audited the Statement of Employee Compensation for Tri-County Regional Centre for Education ("the Regional Centre") for the year ended March 31, 2019, and notes to Statement of Employee Compensation, including a summary of significant accounting policies (together, "the Statement").

In our opinion, the accompanying Statement 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 ("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 Statement* section of our report. We are independent of the Regional Centre in accordance with the ethical requirements that are relevant to our audit of the Statement 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 Statement, which describes the basis of accounting. The Statement is prepared to assist the Regional Centre in meeting the requirements of the PSCD Act. As a result, the Statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### Other Matter – Supplementary Information

We draw attention to the fact that the supplementary information consisting of total expenses for all employees included on the Statement is presented for purposes of additional information and does not form part of the Statement as required by the PSCD Act. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

## **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 Statement that is free from material misstatement, whether due to fraud or error.

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

## **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. 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 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 Regional Centre'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*

Bridgewater, Canada  
June 25, 2019

Chartered Professional Accountants  
Licensed Public Accountants

**Tri-County 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 Tri-County Regional Centre for Education (i.e. cash basis of payment verses accrued compensation) to a person during the fiscal year.

**Directors, Employees, Contractors and Consultants**

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
ANDERSON	F CARMEN	\$ 102,995	LEBLANC	GENNA	\$ 136,154
ASH	PAUL	159,423	LESSER	DEREK	123,647
BELLIVEAU	COLETTE	100,435	MACALPINE	BYRON	117,719
BERRY	DONALD	142,110	MACDONALD	RYAN	119,057
BISHARA	JOSEPH	115,183	MACKINNON	JOHN	116,363
BLADES	KIMBERLY	115,083	MCKENZIE	ROBYN	112,120
BOURQUE WELLS	CHERYL	104,946	MCNUTT	JANECE	127,611
BREEN	MARY	122,083	MORRISON	MARTIN	116,232
BUCKLAND	DAVID	127,404	MUISE GREENE	SHAUNDA	103,804
CAMERON	PHOEBE	106,804	MUNRO SIGFRIDSON	LORI	108,885
COMEAU	TRUDY	117,852	MURPHY	JASON	104,264
COMEAU	ROBERT	110,488	NICKERSON	MELANIE	104,722
COTTREAU	AMY	102,157	O'BRIEN	JENNIE	109,966
CULLEN	STEPHEN	122,925	O'BRIEN	SUSAN D	108,544
CUNNINGHAM	LESLIE	104,315	PIERCE	JORDAN	103,005
CUNNINGHAM	TREVOR	182,386	PORTER	DARREN	107,590
DALEY	COLLEEN	100,743	POTHIER	TRACEY	116,271
DAY SURETTE	WENDY	102,377	POTTIER ROBICHAUD	DENISE	102,821
D'ENTREMONT	COLLEEN	110,767	PURDY	JARED	122,861
DESJARDINS	JOSEE	106,350	RANDELL	GERARD	121,986
DEVEAU	LIETTE	115,729	RANKIN	JEFFREY	112,059
DEVEAU	GREGORY	102,620	REARDON	ROBERTA	130,225
DEVILLER	RENEE	121,000	RODGERSON	WANDA	109,780
DOUCETTE	BRIAN	123,881	ROGERS	JUDY	100,968
DUNN	GRANT	136,455	ROMKEY	CHARMAINE	111,533
DUNN	LORETTA	104,344	ROSCOE	JOHN	115,847
ETTINGER	JONATHAN	109,502	SAMMS	JENNIFER	121,716
FERGUSON	NEILA	103,447	SAULNIER	ALAIN	111,908
FITZGERALD	LARRY	118,559	SCOTT	SHARON	102,233
FLYNN COMEAU	JILL	105,226	SIVRET	KATHRYN	102,738
FORREST	TANYA	103,422	SLAUENWHITE	ANNE	100,228
GAUDET	TERRY	115,723	SMITH	MICHAEL	110,674
GOBIEN	KEVIN	106,675	SPINNEY	TERRI	101,223
GOREHAM SMITH	ALETHIA	113,173	STEPHENSON	GLENYS	103,754
GOULDEN	TARA	115,631	STODDART	STEVEN	129,515
GRIFFIN	JANICE	105,438	STUART	ANTHONY	101,351
HALIBURTON	MATTHEW	106,796	SURETTE	LENORA	104,161
HAMILTON HANNEM	BETH	104,989	SWEENEY	JANE	124,591
HANNEM	ROLAND	108,956	THIBAUT	JENNIFER	105,201
HARLOW	JENNIFER	105,184	THOMPSON	RAQUEL	134,898
HART	KATHY	118,708	THORNTON	MARK	106,239
HIMMELMAN	PETER	102,348	TRELOAR	JACQUELINE	101,986
HOLDEN	JANICE	101,932	TUFTS	DEBORAH	114,696
JENSEN	JODY	100,977	WALKER	DEBORAH	108,692
KENNEY	SEAN	123,355	WALKER	NANCY	116,547
KENNY	PATRICIA	102,497	WALLACE	TODD	126,270
LANDRY	DWAYNE	135,869	WILLIS	THOMAS	113,721
Total Compensation for all employees		\$	60,851,207		

**Expenses paid to Employees**

For the year ended March 31, 2019, the following represents the total amount of expenses reimbursed to employees:

Total Expenses for all employees \$ 1,009,426 \*

\* Total expenses for all employees has not be subject to audit verification

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# Tri-County Regional Centre for Education

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

March 31, 2019

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### 1 Basis of Reporting

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 directors, employees, contractors, and consultants.

This statement has been prepared by the Tri-County Regional Centre for Education, 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 the Tri-County 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 the Tri-County Regional Centre for Education or in a statement prepared for the purposes of the Act and certified by its auditors.

### 2 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 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.

### 3 Service Awards

In the year ended March 31, 2018 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 during the 2018-19 fiscal year and the payout amount is included as part of total compensation for reporting purposes.