

**CAPE BRETON-VICTORIA REGIONAL
CENTRE FOR EDUCATION
Statement of Disclosure of Compensation**

March 31, 2020

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, 2020. 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, 2020, 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 3 is not a required disclosure under the Act and has been presented for information purposes only. These expenditures have not been subject to audit and we, therefore, do not express an opinion on these expenditures.

Sydney, Nova Scotia
June 26, 2020

MNP LLP

Chartered Professional Accountants

CAPE BRETON-VICTORIA REGIONAL CENTRE FOR EDUCATION

Statement of Disclosure of Compensation

Year ended March 31, 2020

Received by		Compensation
Anderson	Carl	\$ 104,146
Andrews	Lesley	100,829
Astephen	Lee	105,354
Aucoin	Suzanne	100,829
Aucoin-Coleman	Danielle	119,874
Barron	John	108,272
Beaton	Daniel	115,826
Boudreau	Catherine	107,682
Boutilier	John	111,576
Briggs	Janet	106,160
Brown	Suzanne	111,149
Burke	Sandra	116,263
Burke	Lee-Ann	102,938
Campbell	Stephanie	119,057
Campbell	Karen	100,829
Campbell-Macdonald	Leanna	100,829
Carew	Ronald	103,185
Chisholm	Joseph	121,419
Clarke	Arlene	103,437
Coleman	Michelle	108,690
Coleman	William	101,627
Collier	Tracie	118,019
Crawford-Carter	Lynn	118,019
Currie	Neila	106,557
Currie-Simms	Angela	103,631
Delaney	Maralyn	111,345
Deveaux	Kevin	125,784
Dolan	Melanie	106,993
Dove	Nancy	127,830
Ettinger	Tamalah	108,990
Gartland	Paul	112,118
Hardy	Maxine	103,503
Hoffman	Chad	103,282
Holland	Donald	120,674

See accompanying notes to the Statement of Disclosure of Compensation.

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Statement of Disclosure of Compensation

Year ended March 31, 2020

Received by		Compensation
Jackson	Brenda	\$ 105,129
Jamieson	Tanya	106,674
Kearney	Kevin	107,918
King	Wendy	131,902
Kublek	Kurt	118,019
Kublek	Sheila	110,325
Kyte	Harold	106,628
LeBlanc	Nicole	112,209
Leblanc	Trevor	107,192
Lively	Joyce	115,320
MacAulay	Todd	103,555
MacDonald	Lewis	116,263
MacDonald	Barbara	110,133
MacDonald	Brian	105,708
MacDonald	Marjorie	102,676
MacDonald	Dallas	101,345
MacDonald	Susan	100,829
MacDougall	Stephen	106,616
MacIntyre	Alanna	104,910
MacIntyre	Brian	101,962
MacIsaac	Elizabeth	136,662
MacIsaac	Roberta	107,534
MacKay	Lynne	107,707
MacKay-Carroll	Lori	111,619
MacKenzie	Arlene	107,206
MacLean	Lisa	106,500
MacLellan	James	107,632
MacLeod	Marilyn	105,564
MacNeil	C. Lynn	112,743
MacNeil	M. Theresa	110,395
MacNeil	Bernadette	108,690
MacNeil	Stephen	103,284
Matheson	Serena	104,080

See accompanying notes to the Statement of Disclosure of Compensation.

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Year ended March 31, 2020

Received by		Compensation
McInnis	Lyn	\$ 102,476
McLeod	Mary	110,216
McNeil	David	103,758
McNenly	Kelly	112,330
Mombourquette	Paul	110,945
Mombourquette	Michael	105,007
Moore	Alana	106,618
Morrison	Michael	101,418
Muller	Ronald	110,432
Nicholson	Christopher	121,788
Oldford	Paul	138,534
Oliver	Geoff	109,320
O'Neill	Greg	119,157
Orychock	Amber	115,455
Palmizi	Nadine	105,620
Patterson	Heather	107,445
Ranni	Stephen	103,869
Rizzo-Baker	Leigh-Anne	101,804
Ryan	Shane	108,541
Sampson	Tammy	100,829
Sheppard	Roberta	112,766
Simm	Wanda	102,526
Strangis-McPhee	Juanita	103,454
Stubbert	Michelle	112,379
Sullivan	Donna	112,985
Thomson	Heather	103,958
Tierney	Shealann	104,922
Timmons	Scott	103,058
Timmons	Leslie	103,282
Urquhart	S. Marlene	118,019
Viva	Catherine	131,022
Vokey	Barbara	104,992
Vokey	Melissa	101,918
Yorke	Charles	118,552

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, 2020

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, 2020

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. DISCLOSURE OF TOTAL PAID COMPENSATION AND EMPLOYEE EXPENDITURES

Total compensation of \$117,840,289 and total employee expenditures of \$1,431,222 were paid out by the Cape Breton-Victoria Regional Centre for Education during the 2019-20 fiscal year.