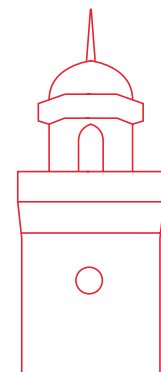


# Acadia University

## Schedule of Nova Scotia Public Sector Annual Compensation Disclosure

March 31, 2020



# Independent auditor's report

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The Board of Governors of

## **Acadia University**

### **Opinion**

We have audited the Schedule of employee compensation for Acadia University for the year ended March 31, 2020, and the notes, including a summary of significant accounting policies ("the Schedule").

In our opinion, the accompanying Schedule for the year ended March 31, 2020 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 11, 2020

Chartered Professional Accountants

Acadia University  
Disclosures Pursuant to  
Nova Scotia Public Sector Employment Compensation Disclosure Act  
For the Twelve Months Ended March 31, 2020

Name	Compensation
Abela, Paul	120,866
Adam, Mark	103,292
Ahern, Stephen	125,368
Alexander, Cynthia	138,161
Anderson, Barbara	142,418
Arnold, Paul	106,057
Avery, Trevor	104,768
Aylward, Marie	123,153
Banks, Jeffrey	152,327
Barr, Sandra	159,677
Bennett, Craig	145,847
Benoit, Darcy	129,943
Biro, Andrew	123,248
Bishop, Claude-Mark	112,968
Bissix, Glyn	149,802
Bonner, Claudine	100,039
Brickner, Rachel	116,147
Brittain, James	117,061
Brodeur, Darlene	152,336
Callaghan, Edith	137,827
Callaghan, Michael	122,656
Callbeck, Christopher	164,382
Campbell, Wanda	146,208
Charke, Derek	116,619
Chipman, Hugh	134,112
Clarke, Nancy	127,302
Colton, John	152,866
Corbett, Michael	131,882
Cunningham, Richard	126,656
Currie, Suzanne	164,606
Curry, Eva	110,075
Dahringer, Heather	127,170
Darnbrough, James	135,583
Delpeche, Bernard	142,205
Dennis, Michael	137,213
Devine, Michael	126,558
Dickie, Kevin	139,082
Doerr, Paul	137,438



Acadia University  
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For the Twelve Months Ended March 31, 2020

Name	Compensation
Doucette, Gary	114,831
Duguay, Scott	108,248
Duke, David	127,830
Durant, Matthew	129,248
Dye, Kelly	127,444
Easy, Russell	102,564
Ellis, Bobby	102,117
Elshof, Leo	131,868
Evans, Rodger	136,475
Falkenham, Marcel	125,728
Faraone, Nicoletta	114,721
Feltmate, Ian	126,263
Flanagan, Daphne	107,439
Fowles, Jonathon	130,694
Frank, Lesley	108,379
Gibson, Glenys	145,525
Grant, James	104,733
Guiney Yallop, John	116,285
Handrigan, Nancy	133,731
Hansen, John	125,758
Hemming, Heather	197,724
Henderson, T	119,027
Hennessy, Jeffrey	128,331
Hillier, Neil	170,238
Holmberg, Diane	144,866
Holt, Jason	118,377
Hooper, Jeffrey	161,759
Hopkins, Mark	114,938
Huestis, Leigh	107,061
Ivany, Raymond	143,882
Jha, Amitabh	124,497
Kapoor, Harish	130,834
Karsten, Richard	126,053
Kayahan, Cevat	122,802
Keefe, Clifford	159,105
Kruisselbrink, L.	128,349
Landgraf, Diemo	116,055
Landry, Scott	116,847



Acadia University  
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For the Twelve Months Ended March 31, 2020

Name	Compensation
Larocque, Lance	106,973
Lauzon, Paul	120,075
Leidl, Judith	103,676
Lu, Wilson	110,565
Lukeman, Matthew	126,360
MacDonald, Jennifer	106,230
MacKinnon, David	134,545
MacKinnon, Gregory	137,854
MacLean, Stephen	106,460
MacLeod, James	157,271
MacVicar, Mary	145,754
Maitzen, Stephen	130,656
Mallory, Mark	148,856
McMullin, David	109,840
Mendivil, Franklin	136,913
Migliarisi, Anna	125,026
Mitchell, Andrew	123,510
Morley, Catherine	103,845
Morrison, George	194,132
Moussa, Hassouna	150,390
Murimboh, John	118,879
Murphy, Rene	148,415
Murray, Ian	124,540
Narbeshuber, Lisa	122,851
Newman, Randy	100,631
O'Driscoll, Nelson	135,100
Patterson, Erin	117,892
Peng, Jianan	138,067
Piper, David	154,075
Price, Lisa	128,354
Proulx, Robert	110,320
Provencal, Vernon	149,862
Quema, Anne	135,991
Raeseide, Robert	161,962
Ramsay, Marc	112,669
Rand, Jennie	113,738
Redden, Anna	144,704
Richard, Jennifer	122,484



Acadia University  
Disclosures Pursuant to  
Nova Scotia Public Sector Employment Compensation Disclosure Act  
For the Twelve Months Ended March 31, 2020

Name	Compensation
Ricketts, Peter	347,410
Rigg, Patricia	141,884
Roberts, Scott	124,330
Robertson, Michael	136,833
Robinson, Laura	117,778
Rushton, Christianne	119,398
Saklofske, Jon	114,835
Sanford, James	109,613
Seale, Robert	117,951
Seaman, Roxanne	136,065
Seamone, Donna	118,685
Sears, Donna	106,969
Semenenko, Igor	109,166
Shakshuki, Elhadi	139,270
Sheppard, Michael	104,544
Shields, Christopher	128,180
Shutler, Dave	134,419
Silver, Daniel	154,570
Slights, Jessica	127,006
Smith, Ann	109,343
Smith, Todd	128,290
Spooner, Ian	148,788
Stanley, Clifford	142,215
Stewart, Donald	131,314
Stokesbury, Michael	133,630
Symons, Douglas	159,584
Tango, Martin	114,835
Taylor, Philip	130,864
Teismann, Holger	114,947
Thomas, Christian	111,661
Tinkham, Jennifer	101,967
Tong, Anthony	127,378
Townsend, Patricia	138,250
Trofanenko, Brenda	120,551
Trudel, Andre	161,260
Trudel, Cynthia	100,991
Van Blarcom, Brian	140,674
Vibert, Ann	161,445



Acadia University  
Disclosures Pursuant to  
Nova Scotia Public Sector Employment Compensation Disclosure Act  
For the Twelve Months Ended March 31, 2020

Name	Compensation
Vibert, Conor	167,546
Vincent, Kerry	114,283
Walker, Allison	107,553
Wang, Yinglei	120,618
Weatherbee, Terrance	125,791
Whetter, Kevin	125,767
Whidden, James	117,432
Whitehall, Geoffrey	123,787
Wilks, Ian	128,859
Williams, Peter	152,554
Wilson, Brian	130,986
Yang, Jun	106,077
Zamlynnny, Volodymyr	120,256
Zhang, Haiyi	106,530
Zhang, Ying	128,264





Acadia University  
Disclosures Pursuant to  
Nova Scotia Public Sector Employment Compensation Disclosure Act  
For the Twelve Months Ended March 31, 2020

**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 Acadia 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 Acadia 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.

**2) COMMENTARY ON REPORTED COMPENSATION**

Certain payments made during the 12 months ending March 31, 2020 resulted in reported compensation being greater than the employee's annual contracted compensation as follows:

- a) On July 1, 2015, the University transitioned its pension plan to the Public Service Superannuation Plan. As part of this transition, employees would receive annual transitional payments over eight years.

