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INDEPENDENT AUDITORS' REPORT

To the Minister of Education and Early Childhood Development

Opinion

We have audited the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Halifax Regional Centre for Education (the Entity) for the year ended March 31, 2020 and notes to the schedule, including a summary of significant accounting policies (Hereinafter referred to as the "schedule").

In our opinion, the accompanying schedule for the year ended March 31, 2020 of the Entity is prepared, in all material respects, in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

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 "***Auditors' Responsibilities for the Audit of the Schedule***" section of our auditors' report.

We are independent of the Entity 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 – Financial Reporting Framework

We draw attention to Note 1 in the schedule, which describes the applicable financial reporting framework and the purpose of the schedule.

As a result, the schedule may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

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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 in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010; this includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.

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

Auditors' 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 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 the 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a long, horizontal, slightly curved line that serves as a flourish or underline.

Chartered Professional Accountants
Halifax, Canada
June 26, 2020

Halifax Regional Centre for Education

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act Year End of March 31, 2020

Compensation includes payments actually made by the Halifax Regional Centre for Education, which includes service awards/early payouts and deferred refunds if applicable (i.e. cash basis of payment versus accrued compensation) to a person during the fiscal year.

Name	Total Compensation	Name	Total Compensation
Acorn, Kimberley	108,813	Crewe, Cindy	106,085
Amaral, Lee Anne	127,627	Crocker, Kelli	100,795
Andrews, Michelle	101,900	Daigle, Philip	109,353
Ans, Erica	106,294	Daniel, Lisa	107,679
Astephen, Cynthia	104,014	Danyluk-Macdonald, Paula	108,149
Atkinson, Beryl	100,829	Davy, Grant	106,162
Banfield, Maureen	112,982	Daye, Karen	112,982
Banks, Laura	112,967	Delory, Nicole	102,098
Barro, Terry	105,929	Desbarres, Carole	105,728
Barter, Todd	105,421	Driscoll, Stephen	111,071
Beaton, Harvey	105,915	Emanuel, Lauren	103,016
Best, Victoria	106,024	Emin, David	104,188
Betuik, Paul	112,982	Evans, Paula	112,982
Beuckx, Joseph	100,439	Fagan, Marie	112,128
Bird, Stephanie	187,487	Fairbairn, Paula	103,498
Birt, Gwendolyn	107,109	Ferguson, Derek	102,061
Blumenthal, Adrienne	117,768	Fitzgerald, Darlene	120,747
Bond, Ruth	113,211	Foster, Tracy	118,566
Boudreau, Paul	100,829	Fournier, Dan	101,055
Bouliane, Catherine	105,401	Frost, Grant	100,249
Bowdridge, Michael	100,829	Fry, John	102,848
Brace, Mamoona	110,987	Gallagher, Steven	122,471
Briand, Andrea	113,160	Gallant, Christine	111,074
Burton, Catharine	108,442	Gilfoy, Danny	113,224
Cameron, Duncan	110,428	Gillespie, Donna	105,650
Campbell, Craig	110,455	Gillespie, Jan	103,787
Campbell, Kim	120,972	Gourley, Jane	111,974
Canavan, Trina	103,907	Graham, Janice	107,269
Cannon, Aaron	104,610	Griffin, Adam	105,315
Carter, Derek	105,804	Gromick, Barbara	117,922
Casey, Susan	107,012	Grouse, Shawn	112,982
Caume, Robert	108,708	Hadley, Douglas	112,128
Cavanaugh, Moira	112,510	Hadley, Jenny-Kate	121,558
Chaulk, Jillian	112,982	Hagerty, Natalie	112,801
Christianson, Carla	108,733	Hanlon, Sean	109,630
Clancey, Regan	103,894	Harris, Elizabeth	100,449
Clarke, Kelly	108,655	Hart, Dorothy	118,501
Clattenburg, Mark	101,102	Harvey, Lisa	114,272
Cleary, Thomas	108,415	Healy, Helen	107,617
Comeau, Angela	106,130	Henderson, Selena	107,253
Conrad, Crystal	100,829	Henman-Poirier, Louise	111,484
Cookson-Wehbe, Suzanne	104,312	Henning, Kathryn	107,679
Cooling, Karyn	123,955	Hickey, Justin	109,970
Corkum, Lynn	114,046	Hickman, Scott	111,061
Corkum, Stephen	115,551	Hogan Gillespie, Lynn	106,247
Costard, Gerard	118,128	Hopkins, Margaret	108,023
Costelo, Gillian	101,279	Howlett-Mackay, Janice	107,833
Cowan, Amber Lynn	103,318	Hoyt, Paula	112,924
Craig, Scott	104,290	Hudson, Karen	119,984

Halifax Regional Centre for Education

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act
Year End of March 31, 2020

Name	Total Compensation	Name	Total Compensation
Hughes, Donna	103,379	MacPhee, Mark	103,583
Hulshof, Mark	110,199	Madgett, David	105,801
Hurley, James	104,022	Maillet, Charelle	112,128
Hutchins, Steve	113,843	Mailman, Nigel	102,576
Jarvis, Denise	100,545	Maloney, Sherrial	114,150
Johnson, Tracey	102,496	Mansfield, Lisa	110,935
Johnson-McDonald, Anne	108,660	March, Leanne	113,097
Johnston, J. Kenneth	107,744	Marchand, Ken	114,528
Jones, Natasha	100,272	Marchand, Tracy	101,150
Joudrey, Jodie	100,562	Marsh, Shawn	102,428
Joy, Kelly	102,136	Martin, Kerin	100,829
Kalberlah, Dunovan	118,937	Masih, Sabitha	109,670
Kavanaugh, Jamie	107,232	Mason, Paul	101,447
Kavanaugh, Michelle	104,697	Matheson, Kim	112,560
Kazamel-Boudreau, Lynn	119,834	McCann, Sarah	100,853
Kerr, Shannon	106,817	McGowan, Bradley	127,226
Khan, Barrett	111,435	McGowan, Trevor	109,183
King, Alison	127,398	McKay, Heather Ann	104,919
Kirkpatrick, Joanne	103,372	McKelvie, Ralph	114,493
Lamont, J. Ryan	103,883	McNamara, Leah	101,572
Lamont, Michelle	104,687	McNeil, Andrew	113,198
Landry, Tammie	107,679	McNeil, Chrystal	104,570
Larade, Carol-Anne	121,780	McNeil, Melina	112,660
Leblanc, David	101,699	Metherall, Deborah	117,674
LeBlanc, Kim	117,822	Michaud-Wheatley, Kim	103,237
Lee, Dean	100,992	Miller, John	109,749
Lefort, Francis	112,982	Mills, Lynn	108,378
Leger, Patricia	113,046	Mitchell, Carmel	103,701
Legge, Robin	110,705	Monard, Eartha	120,914
LeRoux, J. Elwin	168,102	Moore, James	113,519
Lewis, Jeff	110,539	Morrison, Donald	108,287
Liberatore, Nancy	114,497	Morrison, Joseph	118,094
Little, Paula	101,034	Morrow, Erin	106,363
Lockhart, Stephanie	101,567	Murphy, A. Lee	106,891
Long, Lisa	109,634	Murphy, Sean	107,679
Lucas, Dwight	103,606	Murray, Jennifer	106,865
MacDonald, Joseph	101,349	Murray, Pauline	118,922
MacDonald, Ken	155,205	Murray, Tammy	107,395
MacDonald, Sean	106,274	Myra, Craig	113,287
MacDonald, Sherri	137,820	Nelson, Craig	122,178
MacDuff, Glen	109,669	Nelson, Donna	111,380
MacEachern, Bernard	116,838	Nelson, Paige	177,672
MacGibbon, Marilyn	109,678	Ng-Ivanoff, Cynthia	102,320
MacGillivray, Brendon	113,247	Nicholson-Comeau, Pamela	125,932
MacInnis, Lesley	107,276	Northrup, Chris	100,773
MacIntyre, Leslie	104,511	Obeid, Isabelle	113,619
MacKay, Bruce	104,679	O'Kroneg, Tracy	131,583
MacKinnon, Gregory	123,520	Olsen, Donna	103,283
MacLellan, Christopher	102,041	O'Sullivan, Sonya	118,015
MacLeod, Amy	118,922	Pelly, Crystal	110,249
MacLeod, Kelly	118,745	Penrose, Christopher	105,385
MacMillan, Robert	102,318	Perrin, Garth	100,829
MacMullin, Shauna	105,174	Poirier, Lisa	103,515
MacNeil, Andrew	118,922	Potter, Sandy	106,183
MacNeil, Tanya	106,094	Quigley, Emily	113,785
MacNeil, Vincent	114,704	Quinn, Tracey	101,752

Halifax Regional Centre for Education
Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act
Year End of March 31, 2020

Name	Total Compensation	Name	Total Compensation
Reardon, Donald	109,979	Syms, Heather	125,932
Reed, David	108,842	Taylor, Carolyn	101,451
Reynolds, RONALDA	112,754	Taylor, Lisa	100,547
Rigby, Cynthia	102,985	Temple, Andrea	107,600
Ritchie, Jacob	119,978	Thompson, Carolyn	103,949
Ross, Rachel	100,829	Thompson, Teresa	131,607
Rouvalis, Maria	104,511	Tomie, Susan	131,022
Rowe, Jillian	100,829	Toner, Brian	111,591
Roy, Janet	104,238	Toth, Stacey	118,922
Ruck-Simmonds, Marlene	109,119	Vaughan, Lisa	113,432
Rushton, Joanne	102,150	Wadden, Scott	109,917
Rutledge, Tyler	108,901	Walker, Sara	107,844
Rutley, Ken	109,524	Walsh, Martha	100,957
Sangster, Stephen	127,617	Walsh, Tracy	100,829
Sarka, Kyle	102,026	Waterman-O'Connell, Frances	106,505
Savage, Pat	108,113	Weedon, Amy	104,358
Scott, Mary-Jane	118,439	Wells, Janice	107,195
Scribner, Shelley	106,723	West, Kellie	103,146
Shea, Sarah	111,182	White, Tracey	103,594
Sheehan, Shaun	165,875	Wile, Sarah	101,201
Simony, Timothy	123,377	Williams, Albert	103,796
Skeete, Ivan	103,300	Williams, Amy	103,333
Smith, Daniel	105,199	Williams, Chuck	103,150
Smith, Shelly	107,177	Williams-Hart, Darcel	107,026
Starzomski, Stephen	105,739	Winship, Rosella	103,404
Stevenson, Jason (Dean)	114,556	Wolfe, Karla	110,722
Strapps, Thomas	103,822	Woodbury, Patricia	100,489
Stymest, Noreen	106,330	Wozney, Paul	151,484
Sullivan, Randolph	103,404	Yerxa-Weeks, Angela	113,894
Swinkels, Leon	115,877	Zed, Janice	107,103
Total Compensation for all employees for fiscal year 2019-2020		420,240,868	
Total Expenses for all employees for fiscal year 2019-2020		3,050,359	

Halifax Regional Centre for Education

Notes to the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act
Year Ended March 31, 2020

1. Basis of Accounting

The statement of employees with compensation in excess of \$100,000 has been prepared in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act, 2010 (the "Act"). 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 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.

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 Entity issues a T4 or a T4A and also includes contractors or consultants that are sole proprietors or incorporated individuals.

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.