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Public Sector Compensation  
Disclosure Report  
Schedule of employees with  
compensation in excess of \$100,000  
**NSCAD University**

March 31, 2020

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## Independent Auditor's Report

To the Management of NSCAD university

### Opinion

We have audited the accompanying Public Sector Compensation Disclosure Report of NSCAD University for the year ended March 31, 2020 (the "Schedule"). The Schedule has been prepared by management based on the *Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1*.

In our opinion, the Public Sector Compensation Disclosure Report of NSCAD University for the year ended March 31, 2020, is prepared, in all material respects, in accordance with the *Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1*.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 Corporation 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.

### Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 of the Schedule which, which describes the basis of accounting. The Schedule is prepared to meet the requirements of the *Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1*, dated December 10, 2010. As a result, the Schedule may not be suitable for another purpose.

### Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the *Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1*, 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 Corporation's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Schedule**

Our objectives are to obtain reasonable assurance about whether the schedule 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 GAAS 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 GAAS, 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 Corporation'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

*Deloitte LLP*

Chartered Professional Accountants  
June 30, 2020

**NSCAD University****Schedule of employees with compensation in excess of \$100,000**

Year ended March 31, 2020

**Board members, officers and employees, contractors and consultants**

	<b>First Name</b>	<b>Position</b>	<b>Amount</b>
Bean	Robert	Faculty	\$139,050
Bovey	Mark	Faculty	\$114,968
Chung	May	Faculty	\$127,578
Clark	David	Faculty	\$121,127
Delva	Thierry	Faculty	\$119,156
Dowe	Leanne	Administration	\$108,437
Fish	Adrian	Faculty	\$103,915
Fisher	Sam	Faculty	\$116,612
Forrest	Neil	Faculty	\$129,239
Graff	Ann-Barbara	Administration	\$165,080
Hannon	Rebecca	Faculty	\$101,296
Hougan	Glen	Faculty	\$108,049
Howard	David	Faculty	\$100,941
Hutchison	Linda	Administration	\$100,214
Ivey	Marlene	Faculty	\$114,277
Johnson-Legere	Sharon	Administration	\$189,946
Kaltenbach	Christopher	Faculty	\$102,444
Leblanc	Michael	Faculty	\$117,816
Leonard	Craig	Faculty	\$101,557
Livingston	Alex	Faculty	\$139,493
Louder	Barbara	Faculty	\$139,375
Mac Namara	Aoife	Administration	\$186,942
MacDonald	Rory	Faculty	\$106,059
MacInnes	Tim	Administration	\$103,298
Markle	Gary	Faculty	\$106,265
McKay	Marylin	Faculty	\$135,907
Meyer	Rudi	Faculty	\$120,932
Milton	Jane	Faculty	\$115,495
Morgan	Kim	Faculty	\$107,934
Nagler	Solomon	Faculty	\$111,199
Peacock	Jan	Faculty	\$137,267
Reichertz	Mathew	Faculty	\$112,778
Smith	David	Faculty	\$138,825
Son	Kye-Yeon	Faculty	\$137,230
Taylor-Gearing	Dianne	Administration	\$128,704
Varga	Darrell	Faculty	\$119,182
Wark	Jayne	Faculty	\$125,732

## **NSCAD University**

### **Schedule of employees with compensation in excess of \$100,000**

Year ended March 31, 2020

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#### **1. Basis of accounting**

This statement has been prepared by NSCAD University, 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 NSCAD 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 NSCAD University or in a statement prepared for the purposes of the Act and certified by its auditors.

#### **2. Compensation**

Section 2(b) 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 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.

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.