
INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF HOSPICE SOCIETY OF GREATER HALIFAX:

Opinion

We have audited the Statement of Compensation required pursuant to the Nova Scotia Public Sector Compensation Disclosure Act ("the Act") for the year ended March 31, 2020, and notes to the statement, including a summary of significant accounting policies (together, "the statement"). The statement has been prepared by management based upon the requirements of Section 3 of the Act.

In our opinion, the accompanying statement for the year ended March 31, 2020 is prepared, in all material respects, in accordance with Section 4 of the 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 Society 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 audit opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Use

We draw attention to Note 1 to the statement, which describes the basis of accounting. The statement is prepared to assist the Society in meeting the requirements of the Act. As a result, the statement may not be suitable for another purpose. Our report is intended solely for the Society and the Province of Nova Scotia and should not be used by parties other than the Society and the Province of Nova Scotia. Our opinion is not modified in respect to this matter.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the statement in accordance with Section 4 of the Act, and for such internal control as management determines is necessary to enable the preparation of the statement that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Society'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.

**Levy
Casey
Carter
MacLean**
Chartered Professional
Accountants

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INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Auditor's Responsibilities for the Audit of the Statement (Continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 Society'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.

We do not provide a legal opinion on the Society's compliance with the specified requirements of the Act.

Halifax, Nova Scotia
September 29, 2020


Chartered Professional Accountants

The Hospice Society of Greater Halifax
Statement of Compensation
Required Pursuant To The Public Sector Compensation Disclosure Act
Year Ended March 31, 2020

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 consultants.

Board Members, Officers and Employees, Contractors and Consultants

For the year ended March 31, 2020, the following board members, officers and employees received compensation of \$100,000 or more:

Board Members, Officers, Employees, Contractors and Consultants	
Last Name, First Name	Compensation Paid (\$) (Rounding to nearest (\$) is permissible)
Tupala, Beth	\$104,032.80

Notes to the Statement of Compensation

Basis of Reporting

This statement has been prepared by THE HOSPICE SOCIETY OF GREATER HALIFAX, 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 HOSPICE SOCIETY OF GREATER HALIFAX 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 HOSPICE SOCIETY OF GREATER HALIFAX or in a statement prepared for the purposes of the ACT and certified by its auditors.

Compensation

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.

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.

THE HOSPICE SOCIETY OF GREATER HALIFAX

Name: Gordon Neal

Position Title: Chief Executive Officer

Signature:



Date: September 29, 2020