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**VALLEY REGION WASTE-  
RESOURCE MANAGEMENT  
AUTHORITY**

**STATEMENT OF COMPENSATION  
FOR THE YEAR ENDED MARCH 31, 2020**

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## INDEPENDENT AUDITOR'S REPORT

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**Levy  
Casey  
Carter  
MacLean**  
Chartered Professional  
Accountants

**TO THE MEMBERS OF THE  
VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY:**

We have audited the accompanying statement of compensation for the Valley Region Solid Waste-Resource Management Authority (The "Authority") for the year ended March 31, 2020, and a summary of other explanatory information. The statement has been prepared by management in accordance with the provisions of the Public Sector Compensation Disclosure Act 2010, c.43, s.1 (the "PSCD Act").

**Opinion**

In our opinion, the financial information in the Authority's statement of compensation for the year ended March 31, 2020 is prepared, in all material respects, in accordance with the 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 Statement* section of our report. We are independent of the Authority 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**

Without modifying our opinion, we draw attention to note 1 of the statement which describes the basis of accounting. The statement is prepared to provide information as required under the PSCD Act. As a result, the statement may not be suitable for another purpose.

**Management's Responsibility and Those Charged with Governance for the Statement**

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

**Auditor's Responsibility for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the statement 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 statement.

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:

Stuart S. MacLean Inc.  
J.E. Melvin Inc.  
Greg T. Strange Inc.  
Tracey Wright Inc.  
Angela Kinley Inc.

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## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

- 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 Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our independent auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our independent auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.

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.

Halifax, Nova Scotia  
June 30, 2020

  
Chartered Professional Accountants

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**VALLEY REGION WASTE-RESOURCE MANAGEMENT AUTHORITY**

**STATEMENT OF COMPENSATION  
(REQUIRED PURSUANT TO THE PUBLIC SECTOR COMPENSATION DISCLOSURE ACT)  
FOR THE YEAR ENDED MARCH 31, 2020**

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Section 3 of the Public Sector Compensation Disclosure Act of the Province of Nova Scotia, requires public sector bodies to publicly 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 compensation paid to, or for the benefit of, each of its board members, officers, employees, contractors and consultants.

**Board Members, Employees, Contractors and Consultants**

For the year ended March 31, 2020, one employee of the organization received compensation of \$100,000 or more. No board member or officer received compensation of \$100,000 or more.

<b>Board Members, Employees, Contractors and Consultants</b>		
<b>Last Name, First Name</b>	<b>Position</b>	<b>Compensation Paid (\$)</b>
Wort, Andrew	General Manager	\$115,000

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# VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

## NOTES TO THE STATEMENT OF COMPENSATION MARCH 31, 2020

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### 1. Basis of accounting

This statement has been prepared by the Valley Region Waste-Resource Management Authority, 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 Valley Region Waste-Resource Management Authority 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 Valley Region Waste-Resource Management Authority or in a statement prepared for the purposes of the Act and certified by its auditors.

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### 2. Compensation

Section 2(b) of the Act 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,

- (a) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts,
  - (b) the value of loan or loan-interest obligations that have been extinguished and imputed-interest benefits from loans,
  - (c) long-term incentive plan earnings and payouts,
  - (d) the value of the benefit derived from vehicles or allowances with respect to vehicles,
  - (e) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation,
  - (f) payments made for exceptional benefits not provided to the majority of employees,
  - (g) payments for memberships in recreational clubs or organizations, and
  - (h) the value of any other payment or benefit prescribed in the regulations.
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