

Independent auditor's report

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The Board of Governors of

Saint Mary's University

Opinion

We have audited the Schedule of employee compensation for Saint Mary's 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 26, 2020

Chartered Professional Accountants

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2020**

Last Name	First Name	Employee Category	Total Compensation
Abdul-Masih	Marguerite	Faculty	128,557
Akbari	Ather	Faculty	204,497
Akiyama	Yasushi	Faculty	107,663
Anderson	Bruce	Faculty	155,128
Ansong	Granville	Faculty	119,748
Arya	Pyare	Faculty	105,023
Asp	Elissa	Faculty	129,660
Athanasakou	Vasiliki	Faculty	174,590
Attig	Najah	Faculty	226,013
Austin	Roby	Faculty	115,728
Avdulov	Alexandre	Faculty	123,631
Aydede	Hazim	Faculty	139,761
Bannerjee	Rohini	Faculty	109,508
Barber	Colleen	Faculty	152,945
Barbosa Nunes	Rosana	Faculty	126,355
Barr	Mark	Faculty	112,516
Bateman	David	Faculty	182,047
Beaule	Sophie	Faculty	132,099
Beaupre	Charles	Faculty	104,138
Bhabra	Harjeet	Administration/ Staff	242,686
Bjornson	Susan	Faculty	133,633
Boabang	Francis	Faculty	217,255
Boland	Matthew	Faculty	139,138
Bourgeois	David	Faculty	108,219
Bradshaw	Patricia	Faculty	115,842
Braswell	Marie	Administration/ Staff	120,286
Brophy	Thomas	Administration/ Staff	152,510
Brosseau	Christa	Faculty	130,252
Brown	Blake	Faculty	123,077
Brownlow	Bridget	Administration/ Staff	107,456
Buchan	Kevin	Administration/ Staff	109,240
Butler	Malcolm	Administration/ Staff	238,637
Byers	Michele	Faculty	136,078
Calder	Todd	Faculty	103,196
Cameron	James	Faculty	132,981
Campbell-Thacker	Linda	Faculty	160,131
Carroll	Wendy	Faculty	176,608
Charles	Anthony	Faculty	176,751
Chen	Liqiang	Faculty	131,786
Clarke	David	Faculty	156,751
Clyburne	Jason	Faculty	143,809
Conrad	Catherine	Faculty	151,003
Conrad	Nicole	Faculty	117,261
Cook	Hansel	Faculty	101,876
Corrigan	Lawrence	Faculty	137,169
Creelman	Valerie	Faculty	131,143
Crocker	Diane	Faculty	161,271
Crooks	Shelagh	Faculty	148,385
Dai	Jie	Faculty	164,125
Damjanov	Ivana	Faculty	106,991

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2020**

Last Name	First Name	Employee Category	Total Compensation
Dansereau	Suzanne	Faculty	121,170
Dar	Atul	Faculty	183,192
Dawson	Robert	Faculty	158,137
Day	Arla	Faculty	167,468
De Fuentes	Claudia	Faculty	139,731
Dixon	Paul	Faculty	181,751
Dobrowolsky	Alexandra	Faculty	147,753
Dodds	J. Colin	Faculty	258,843
Dong	Zhongmin	Faculty	139,670
Doucet	Marc	Faculty	133,572
Drira	Mohamed	Faculty	168,126
Driscoll	Catherine	Faculty	163,256
Driss	Hamdi	Faculty	156,469
Elsharkawi	Ehab	Faculty	113,523
Enns	Esther	Administration/ Staff	234,317
Ervine	Kathryn	Faculty	101,866
Fan	Hong	Faculty	127,567
Farrell	Ellen	Faculty	179,175
Finbow	Arthur	Faculty	157,382
Finbow-Singh	Wendy	Faculty	115,643
Fisher	Maryanne	Faculty	134,385
Fitzpatrick	Heather	Administration/ Staff	119,216
Fleming	Mark	Faculty	129,772
Fowler	Jonathan	Faculty	110,699
Francis	Lori	Administration/ Staff	192,445
Frasier	Timothy	Faculty	113,919
Freeman	Kirriily	Faculty	115,821
Fridell	Gavin	Faculty	125,124
Fullerton	Gordon	Faculty	183,418
Gallo	Luigi	Faculty	135,233
Gannett	Lisa	Faculty	126,355
Gaon	Stella	Faculty	129,219
Gibson	Jillian	Administration/ Staff	116,421
Giles	Philip	Faculty	139,798
Gillis	Dennis	Administration/ Staff	139,212
Grandy	Karen	Faculty	101,001
Gray	Scott	Administration/ Staff	116,313
Grek Martin	Jason	Faculty	105,055
Hall	Daniel	Faculty	107,641
Hanley	Jacob	Faculty	130,948
Harrigan	Cindy	Faculty	117,119
Hart	Randle	Faculty	108,046
Hayward	Maureen	Administration/ Staff	107,623
Helms Mills	Jean	Faculty	102,016
Henry	Eric	Faculty	104,758
Hervieux	Chantal	Faculty	143,591
Higgins	Rylan	Faculty	110,866
Hlaing	Khin Phyo	Faculty	126,372
Hlongwane	Gugu	Faculty	103,973
Holmvall	Camilla	Faculty	127,531

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2020**

Last Name	First Name	Employee Category	Total Compensation
Hotson	Brian	Administration/ Staff	103,228
Hulan	Renee	Faculty	145,384
Irving	John	Faculty	132,966
Ivanoff	Jason	Faculty	131,790
Johnson	Val	Faculty	130,693
Jutla	Dawn	Faculty	220,346
Jutras	Pierre	Faculty	137,697
Kanungo	Rituparna	Faculty	117,512
Keeble	Edna	Faculty	147,626
Kehoe	Sara	Faculty	122,515
Kelloway	E. Kevin	Faculty	205,994
Kennedy	Deborah	Faculty	148,706
Kennedy	Sean	Faculty	119,365
Khan	Bashir	Faculty	128,855
Khokhar	Abdul-Rahman	Faculty	178,566
Kim	Chankon	Faculty	180,751
Kimery	Kathryn	Faculty	159,355
Kochetova-Kozloski	Natalia	Faculty	173,960
Kocum	Lucie	Faculty	106,255
Konopasky	Robert	Faculty	156,751
Konstantinidis	Stavros	Faculty	148,751
Lamoureux	Marc	Faculty	133,564
Landes	Ronald	Faculty	157,192
Lee	Eric	Faculty	168,511
L'Enfant	Julian	Administration/ Staff	114,308
Leroux	Darryl	Faculty	107,641
Lingras	Pawan	Faculty	266,980
Liu	Feng	Faculty	129,105
Liu	Jia	Faculty	131,829
Liu	Xiaoyu	Faculty	114,283
Loughlin	Catherine	Faculty	167,031
Lundholm	Jeremy	Faculty	140,430
MacDonald	Margaret	Administration/ Staff	191,721
MacDonald	Martha	Faculty	149,225
MacKinnon	John	Faculty	126,355
MacLeod	Alexander	Faculty	126,355
MacNeil	Donald	Faculty	115,182
MacNevin	Audrey	Faculty	123,892
Malton	Sara	Faculty	116,153
Mansouri	Bahareh	Faculty	122,618
Mastnak	Mitja	Faculty	128,778
Masuda	Jason	Faculty	134,429
McCallum	Myles	Faculty	135,758
McKee	Margaret	Faculty	131,602
McLaren	Zechariah	Administration/ Staff	109,071
Merabet	Adel	Faculty	122,343
Mercer	Mark	Faculty	137,256
Millar	Harvey	Faculty	168,237
Mills	Albert	Faculty	159,621
Milton	Claire	Administration/ Staff	104,575

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2020**

Last Name	First Name	Employee Category	Total Compensation
Mohd	Mahmoud	Faculty	158,323
Morales	Miguel	Faculty	158,994
Morris	Sarah	Administration/ Staff	106,263
Morrison	Gabrielle	Administration/ Staff	228,783
Muenkel	Florian	Faculty	142,067
Muir	Paul	Faculty	144,104
Murphy	Margaret	Administration/ Staff	152,010
Naulls	Don	Faculty	136,058
Neatby	Nicole	Faculty	128,778
Neveditsin	Nikita	Faculty	105,592
Novkovic	Sonja	Faculty	142,890
O'Brien	James	Faculty	134,435
O'Malley	Anthony	Faculty	122,984
Oore	Debra	Faculty	128,615
O'Siadhail	Padraig	Faculty	121,061
Owen	Victor	Faculty	156,751
Panasian	Christine	Faculty	149,291
Pancer	Ethan	Faculty	117,604
Patry	Marc	Faculty	121,242
Peckmann	Tanya	Faculty	117,958
Perkin	Russell	Faculty	162,750
Peters	Dave	Administration/ Staff	105,286
Plews	John	Faculty	122,232
Power	Jeffrey	Faculty	131,391
Pye	Cory	Faculty	115,420
Rahaman	Mohammad	Faculty	198,768
Raymond	Mark	Faculty	156,584
Rixon	Daphne	Faculty	153,898
Robinson	Matthew	Administration/ Staff	103,033
Rooney	Darrell	Administration/ Staff	154,844
Roulin	Nicolas	Faculty	120,962
Russell	Ron	Faculty	128,172
Sanderson	Heather	Faculty	101,931
Sanderson	Michael	Administration/ Staff	126,312
Sargeant Greenwood	Erin	Administration/ Staff	228,952
Sarty	Adam	Administration/ Staff	182,173
Sawicki	Marcin	Faculty	128,659
Sayin	Kutagdu Firat	Faculty	123,721
Sceles	Heather	Faculty	121,711
Schneider	Stephen	Faculty	134,952
Scobey	Porter	Faculty	126,355
Sewell	William	Faculty	127,276
Short	C. Ian	Faculty	134,602
Singer	Robert	Faculty	156,751
Singfield	Kathy	Faculty	123,778
Sisk	Perry	Administration/ Staff	152,757
Sit	Clarissa	Faculty	100,445
Sivakumar	Shyamala	Faculty	168,063
Smith	Steven	Administration/ Staff	216,607
Song	Xiaofei	Faculty	169,841

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2020**

Last Name	First Name	Employee Category	Total Compensation
Soucy	Alexander	Faculty	116,901
Spires	Adam	Faculty	115,643
Squires	Kim	Administration/ Staff	153,056
Stanivukovic	Goran	Faculty	163,584
Stienburg	Trevor	Administration/ Staff	103,454
Stinson	Veronica	Faculty	169,702
Stretton	Tim	Faculty	130,573
Summerby-Murray	Robert	Administration/ Staff	300,000
Summers	Russel	Faculty	148,425
Sun	Genlou	Faculty	146,638
Suteanu	Cristian	Faculty	128,277
Tabvuma	Vurain	Faculty	153,551
Taghavi	Majid	Faculty	105,772
Takseva	Tatjana	Faculty	125,392
Talukdar	Bidyut	Faculty	122,648
Tastsoglou	Evangelia	Faculty	160,378
Ternes	Marguerite	Faculty	100,661
Thacker	Robert	Faculty	156,973
Thomson	Joyce	Faculty	118,039
Touche Lightstone	Karen	Faculty	134,632
Tsedryk	Egor	Faculty	115,861
Twohig	Peter	Faculty	170,775
van den Hoogen	Suzanne	Administration/ Staff	131,455
Van Proosdij	Danika	Faculty	126,511
Vance	Michael	Faculty	155,394
Vanderburgh	Jennifer	Faculty	101,562
VanderPlaat	Madine	Faculty	134,161
Venkat	Ramesh	Faculty	169,355
Ventura	Gregory	Faculty	112,077
Veres	Samuel	Faculty	118,163
Vessey	J. Kevin	Faculty	177,501
Wagar	Terry	Faculty	178,083
Wan	Zeying	Faculty	126,524
Wang	Hai	Faculty	176,201
Wang	Muhong	Faculty	108,802
Warner	Lyndan	Faculty	111,927
Webster	Peter	Faculty	122,353
Wein	Sheldon	Faculty	140,813
Westhaver	Russell	Faculty	125,031
Wicks	David	Faculty	165,384
Wood	Sally	Faculty	118,039
Woods	Stefani	Administration/ Staff	103,033
Zaman	Ashraf	Faculty	120,718
Zhang	Xiaouu	Faculty	160,519

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending 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 Saint Mary's 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 Saint Mary's 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.