

Statement of Compensation Required Pursuant to the
Public Sector Compensation Disclosure Act

Strait Regional Centre for Education

March 31, 2020

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Independent auditor's report

Honourable Zach Churchill - Minister,
Education and Early Childhood Development

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Opinion

We have audited the Statement of Compensation for Strait Regional Centre for Education ("the Centre of Education") for the year ended March 31, 2020, and notes to Statement of Compensation, including a summary of significant accounting policies (together, "the statement").

In our opinion, the accompanying statement 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 ("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 Centre for Education 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 opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the statement, which describes the basis of accounting. The statement is prepared to assist the Centre for Education in meeting the requirements of the PSCD Act. As a result, the statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Matter – Supplementary Information

We draw attention to the fact that the supplementary information consisting of total expenses for all employees included on the statement is presented for purposes of additional information and does not form part of the statement as required by the PSCD Act. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the statement in accordance with the financial reporting provisions in 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.

Those charged with governance are responsible for overseeing the Centre for Education'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.

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 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 Centre for Education'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.



Port Hawkesbury, Canada
June 26, 2020

Chartered Professional Accountants

Strait Regional Centre for Education

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Compensation includes payments actually made by the Strait Regional Centre for Education (i.e., cash basis of payment verses accrued compensation) to a person during the fiscal year.

Employees

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

Last Name	First Name	Total Compensation
ALLEN	ROBERT	\$ 105,417
AUSTEN	GLENN	113,907
AVERY	BARBARA	109,804
BOUDREAU	CHUCK	108,024
BOYLE	JYL	102,769
BREEN	DARRYL	108,818
BRITTEN	RICHARD	108,529
BROWN	PAUL	104,519
CARTER	TANYA	108,814
CHISHOLM	J TERRY	105,007
DELANEY	SUZANNE	103,645
FOUGERE	WANDA	114,121
GEORGE	JEFFREY	100,155
GILLIS	DEANNA	105,965
GOOSENS	PETER	112,976
GOUGH	JANICE	130,909
GOYETCHE	SCOTT	112,415
GROVER	CHRIS	130,969
JOHNSTONE	KIRK	108,643
LANDRY	PAUL	137,104
LANDRY	LOIS	117,525
LEBLANC	DARRELL	112,953
LYNCH	CHRISSI	107,578
MACDONALD	MELANIE	117,569
MACDONALD	JOHN (JACK)	116,474
MACDONALD	STEPHANIE	106,260
MACDONALD	KAREN	104,102
MACEACHERN	LISA	100,822
MACISAAC	MICHAEL	114,165
MACKINNON POIRIER	ANGELA	109,196
MACLEAN	SHELLEY	107,076
MACLEAN	JASON	100,529
MILNER	ELLEN	102,393

See accompanying notes to the Statements of Compensation
Required Pursuant to the Public Sector compensation Disclosure Act

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Last Name	First Name	Total Compensation
PARSONS	IISHA	\$ 102,446
RHODES LANGILLE	KATHY	103,169
RICE	FORD	167,966
SAMPSON	TANYA	107,499
SAMSON	JEREMY	112,733
SAUVE	SONYA	113,708
SMITH	CAROL	108,208
TALBOT	ANNAMARIE	100,716
TEASDALE	ELIZABETH	112,881
THOMPSON MACCUSPIC	SHARON	130,379
VAN DEN HEUVEL	BRIAN	112,881
WALKER	KEVIN	107,034
WEAVER	APRIL	114,030

Total compensation for all employees for the year ended March 31, 2020 \$ 67,535,680

* Total expenses for all employees for the year ended March 31, 2020 \$ 1,100,706

* Total expenses for all employees have not been subject to audit verification.

Strait Regional Centre for Education

Notes to the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

March 31, 2020

1. Basis of Accounting

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.

This statement has been prepared by the Strait Regional Centre for Education, 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 Strait Regional Centre for Education 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 Strait Regional Centre for Education or in a statement prepared for the purposes of the Act and certified by its auditors.

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:

- (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 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.