



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

Tri-County Regional Centre for Education

March 31, 2020

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## Independent auditor's report

Honourable Zach Churchill - Minister,  
Education and Early Childhood Development

### Opinion

We have audited the Statement of Employee Compensation for Tri-County Regional Centre for Education ("the Regional Centre") for the year ended March 31, 2020, and notes to Statement of Employee 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 Regional Centre 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 Regional Centre 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 Regional Centre'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 Regional Centre'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.

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script font.

Bridgewater, Canada  
June 26, 2020

Chartered Professional Accountants

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**Tri-County Regional Centre for Education**  
**Statement of Compensation Required Pursuant to the Public Sector**  
**Compensation Disclosure Act**

March 31, 2020

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

**Directors, Employees, Contractors and Consultants**

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

Last Name	First Name	Total Compensation
BERRY	DONALD	115,970
BLADES	KIMBERLY	102,881
BOULTER	CHRISTOPHER	138,667
BREEN	MARY	113,298
BUCKLAND	DAVID	112,982
CAMERON	PHOEBE	101,597
COMEAU	TRUDY	100,829
CULLEN	STEPHEN	101,070
D'ENTREMONT	COLLEEN ROSE	107,645
DEVEAU	LIETTE	101,904
DUNN	GRANT	101,634
ETTINGER	JONATHAN	107,721
GAUDET	TERRY	104,932
GOBIEN	KEVIN	102,041
GOREHAM SMITH	ALETHIA	100,557
GOULDEN	TARA	102,962
HART	KATHY ANN	106,797
KENNEY	SEAN	116,147
LANDRY	DWAYNE	117,509
LEBLANC	GENNA	128,222
LESSER	DEREK	108,482
MACALPINE	BYRON	104,836
MACDONALD	RYAN D	108,482
MACKINNON	JOHN ROBERT	107,679
MCNUTT	JANECE	115,612
MORRISON	MARTIN	107,679
MUNRO SIGFRIDSON	LORI	100,829
MURPHY	JASON	108,991
POTHIER	TRACEY	111,505
PURDY	JARED	117,387
RANKIN	JEFFREY	108,293
REARDON	ROBERTA L	108,482
RICHARDSON	DARRELL	103,488
ROSCOE	JOHN	103,086
SAMMS	JENNIFER	112,982
STODDART	STEVEN	127,562
SWEENEY	JANE	103,855
THOMPSON	RAQUEL	118,187
THORNTON	MARK A	104,833
WALKER	NANCY	105,493
WALLACE	TODD	118,015

Total Compensation for all employees \$60,274,298

**Expenses paid to Employees**

For the year ended March 31, 2020, the following represents the total amount of expenses reimbursed to directors, employees, contractors and consultants:

Total Expenses for all employees \$1,122,569 \*

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

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# Tri-County Regional Centre for Education

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

March 31, 2020

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### 1. Basis of Reporting

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 compensation paid to, or for the benefit of, each of its directors, employees, contractors, and consultants.

This statement has been prepared by the Tri-County 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 Tri-County 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 Tri-County 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.