

Annapolis Valley Regional Centre for Education

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

March 31, 2021



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Independent Auditor's Report

We have audited **Annapolis Valley Regional Centre for Education** Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act ("Statement"), for the period of April 1, 2020, to March 31, 2021, and a summary of other explanatory information. The Statement has been prepared by management based on the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("PSCD Act").

Opinion

In our opinion, the financial information presented in the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the **Annapolis Valley Regional Centre for Education** for the period of April 1, 2020, to March 31, 2021 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 Financial Information section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 to the Statement, which describes the basis of accounting. The Statement is prepared to assist the **Annapolis Valley Regional Centre for Education** to meet the requirements of the PSCD Act. As a result, the Statement may not be suitable for another purpose.

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 Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the statement, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Independent Auditor's Report (continued)

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.

Misinformation 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial information, including the disclosures, and whether the financial information represents the underlying transactions and events in a manner that achieves fair presentation.

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.

Morse Brewster Locke

Berwick, Nova Scotia
June 24, 2021

Chartered Professional Accountants

Annapolis Valley Regional Centre for Education

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

Year End March 31, 2021

Compensation includes payments actually made by the Annapolis Valley Regional Centre for Education to a person during the fiscal year.

For the year ended March 31, 2021 the following employees received compensation of \$100,000 or more:

Last Name	First Name	Total Compensatio	Last Name	First Name	Total Compensatio
Baker	Donna	\$ 116,497	Morse	Peter	\$ 105,186
Baker	Karen	110,000	Mullins	Brenda	114,018
Bennett	Sean	105,186	Murphy	Patrick	127,369
Birch	Allan	103,493	Ouellette	Michael	118,748
Burns	Lana	106,793	Oulton	Novadawn	105,170
Butler	Matthew	122,204	Pinard	Michael	115,243
Campbell	Ian	105,431	Rafuse	Catharine	103,342
Carty	Maria	104,544	Regan	Shelley	107,100
Connell	Johnathan	101,249	Reid	Sharon	109,853
Connell	Susan	102,896	Ross	Jan	104,672
Cooper	Sue	108,825	Routledge	Jodye	117,621
Davies	Anne	102,665	Saulnier	Jeanne	124,844
Dickie	Cynthia	117,757	Schurman	Isaac	106,969
Doucet	William	109,294	Shehata	Paula-Ann	101,357
Dunn	Diana	103,488	States	Sheldon	104,438
Floyd	David	137,931	Stokes	Bradley	115,998
Foster-Veinot	Tammy	104,290	Suther	Torgeir	111,918
Fox	Gregory	113,368	Thomas	Darlene	110,421
Franklin	Rebecca	104,870	Trahan	Eric	106,183
Gallant	Cordelia	102,976	Turner-Tracy	Crystal	114,232
Gebhardt	Peter	110,300	Veinot	Kevin	123,247
Goss	Cherrie	114,677	Wallace	Karen	121,261
Greene	Kathleen	101,821	Wong	Brian	105,700
Greenough	Ruth	107,135			
Guy	Lorne	107,053			
Hainstock	Ryan	115,243			
Hanson	Paul	105,253			
Illsley	Nancy	113,042			
Jackson	Bernice	115,678			
Jones	David	142,040			
Landry	Michael	105,431			
Laurence	Victoria	116,310			
Lawrence	Leah	103,064			
Leslie	Sarah	100,212			
Levy	Renee	105,682			
Lunn	Krista	104,851			
MacDonald	Lesley	116,742			
MacVicar	Stanley	105,114			
Mason	Michael	104,910			
McAloney	Linda	109,350			
McBride	Krishinda	120,378			
McGee	Robin	105,040			
McNeil	Benjamin	112,396			
Moore	Deron	105,226			

Annapolis Valley Regional Centre for Education

NOTES TO THE STATEMENT OF COMPENSATION REQUIRED PURSUANT TO THE PUBLIC SECTOR COMPENSATION DISCLOSURE ACT

March 31, 2021

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 **Annapolis Valley 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 **Annapolis Valley Regional Centre for Education** 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.