

CAPE BRETON UNIVERSITY
Statement of Disclosure of Compensation

March 31, 2021

Independent Practitioner's Reasonable Assurance Report on Compliance with the Public Sector Compensation Disclosure Act

To the Board of Governors of Cape Breton University:

We have undertaken a reasonable assurance engagement of Cape Breton University's (the University) compliance with the *Public Sector Compensation Disclosure Act* (the Act) for the year ended March 31, 2021. The Act requires disclosure to the public of the amount of compensation the University annually pays or provides, directly or indirectly, to any board member, officer, employee, contractor and consultant if the amount of compensation is one hundred thousand dollars or more (the specified requirements).

Management's Responsibility

Management is responsible for the University's compliance with the specified requirements of the Act. Management is also responsible for such internal control as management determines necessary to enable the University's compliance with the specified requirements.

Practitioner's Responsibility

Our responsibility is to express a reasonable assurance opinion on the University's compliance based on the evidence we have obtained.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the University complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Chartered Professional Accountants of Nova Scotia Code of Professional Conduct.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, the University complied with the specified requirements established in the *Public Sector Compensation Disclosure Act* for the year ended March 31, 2021, in all significant respects.

We do not provide a legal opinion on the University's compliance with the specified requirements.

Sydney, Nova Scotia
June 29, 2021

MNP LLP

Chartered Professional Accountants

Cape Breton University
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For the year ended March 31, 2021

Received by	Compensation
Afshari, Hamid	\$ 125,010
Alam, Jasmine	122,227
Andrea, Belinda	133,248
Anwar, Amar	124,870
Arseneau, Catherine	122,135
Ashtab, Sahand	133,306
Augustine, Stephen	175,970
Barre, D. Edward	133,048
Beresford, Roderick	101,116
Bernard, Eleanor	100,022
Bierenstiel, Matthias	122,876
Brann-Barrett, M. Tanya	196,537
Brennick, Deborah Ann	110,858
Britten, Allen	163,548
Broadhead, Lee-Anne	138,765
Brodie, Ian	115,415
Brown, Keith	172,153
Callary, Bettina	106,342
Campbell, Robert	233,307
Cantwell, Deborah	117,959
Carre, Geoffrey	101,342
Chen, Shaohua	134,311
Chisholm, Catherine	110,912
Chisholm, Rebecca	136,967
Christie, Sheila	113,139
Condon, Paula	123,313
Connell, Jane	113,947
Connors, Douglas	112,566
Cordeau, Marcel	123,489
Cormier, Chantelle	100,905
Corsano, Theresa	117,275
Currie, Jennifer	102,576
Curtis, Jan	113,425
D'Cunha, Godwin	126,835
Deane, David	124,594
Deane, Melissa	123,079
deLamirande, Patrick	142,202
Dingwall, David	440,705
Doucette, Mary E.	106,686
Ersoy, Ayse Begum	130,566
Gerrie, James	153,592
Gibbs, Terry	124,948
Gilbert, Stephanie	103,075
Glassey, Barb	123,740
Glogowski, Cyndie	106,171
Goor, Claude	107,322
Griscti, Odette	127,794
Hamilton, Donald	102,882

See accompanying notes to the Statement of Disclosure of Compensation.

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Received by	Compensation
Harris, Tracey	\$ 102,142
Hatcher, Bruce	129,996
Hayes, J. Derrick	155,852
Henick, Michael	110,472
Hiscock, G. Todd	101,073
Howard, Patrick	152,102
Hudec, John	110,719
Inglis, Stephanie	103,605
Jack-Malik, Sandra	106,077
Jackson, Mark	102,599
Jamieson, Barbara	105,745
Jetha, Michelle	109,510
Johnson, David	146,578
Jones, Katherine	113,030
Karaphillis, George	180,751
Kelley, Judith	104,840
Kelly, Shauna	125,329
Kennedy, Karen	127,492
Kerr, Peter	106,092
Korol, Susan	110,913
Kreber, Carolin	171,737
Krug, Kate	110,696
Kuhnke, Janet	104,575
Lake, Kimberly Marie	111,339
Leach, Nathaniel	104,415
Leech, Garry	104,317
Lee-Dadswell, Geoffrey	115,665
Leviten-Reid, Catherine	114,039
Lewis, Jane	162,281
Lillington, Tracy	120,939
Lionais, Douglas	130,422
Locke, Clayton	116,030
MacDonald, Angela	146,306
MacDonald, Glenn	106,835
MacDonald, J. Parker	103,610
MacDonald, Michael	121,021
MacDougall, Paul	114,980
MacDougall, Rebecca	136,088
MacInnis, Blair	143,636
MacInnis, Gordon	245,609
MacIntyre, Peter	159,950
MacIsaac, Donald	102,031
MacKinnon, John	162,281
MacKinnon, Richard	216,830
MacLean, Lynn	114,390
MacLean, Nita	115,474
MacLennan, Bernard	149,154

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Received by	Compensation
MacLeod, Erna	\$ 107,090
MacMillen, John Charles	143,336
MacMullen, Jill	119,384
MacNeil, Blair	105,508
MacNeil, Elaine	107,272
MacPhee, Cynthia	127,737
MacPherson, Joseph	112,370
MacPherson, Stephanie	105,034
MacQuarrie, Stephanie	137,211
Manley, Alexis	106,935
Martell, Jaime	129,512
Mayich, John	120,367
Mazumdar, Bishakha	110,326
McCarron, Ronald	112,017
McCorquodale, David	155,655
McDonald, Christopher	104,800
McDonald, Melissa	128,077
Mclsaac, Corrine	130,996
McKague, Kevin	122,130
Mercer, Carl	124,000
Mersereau, Helen	127,530
Miadonye, Adango	190,611
Mkandawire, Martin	129,425
Modesto, Sean	123,740
Moir, Scott	116,712
Molloy, Andrew	145,560
Morrison, Mary	124,441
Morrison, Patricia	121,572
Mount, Dana	114,289
Mulo Farenkia, Bernard	162,138
Nemeth, Willena	166,387
Nicholls, Roderick	151,099
Oakes, Ken	108,331
Odartey-Wellington, Felix	119,748
O'Neill, Patricia	131,124
Parish, Joseph	104,767
Parnaby, Andrew	180,869
Pettigrew, Todd	148,715
Pierrynowski, Richard	166,888
Power, Robert	124,708
Preen, James	139,348
Provost, Murielle	105,508
Rajabi, Enayat	120,619
Ramji, Rubina	136,089
Rawlings, Timothy	126,031
Reynolds, Andrew	132,784
Rideout, Katherine	111,691
Riome, Barrie	124,123

See accompanying notes to the Statement of Disclosure of Compensation.

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Received by	Compensation
Robertson, Erin	\$ 107,090
Robinson, William J.	128,134
Rodney, Scott	107,090
Rowe, Karen	114,864
Rudiuk, Edmund	100,832
Ryan, John	103,501
Salazar, Vielka	104,314
Schmidt, Heather	112,741
Shang, Wei	119,334
Sparling, Heather	120,438
Standing, Paul	180,824
Stewart, Robert	158,313
Syms, Laura	129,271
Tanchak, Michael	147,066
Taylor, Claudette	148,679
Therault, Eric	102,332
Urbaniak, Thomas	134,962
Vital Soto, Alejandro	105,998
Wadden, Wendy	110,987
Walsh, Audrey	115,415
Wardley, Leslie	102,142
Watuwa, Richard	158,061
White, Dawn	130,596
Whiting, Bilynda	122,440
Wright, Margaret Ann	144,260
Xia, Congying	131,865
Yousefi, Jamileh	100,573
Zhang, Xu	112,537

See accompanying notes to the Statement of Disclosure of Compensation.

Cape Breton University
Notes to the Statement of Disclosure of Compensation
For the year ended March 31, 2021

1. BASIS OF ACCOUNTING

This statement has been prepared by Cape Breton University (University) to comply with the reporting requirements of the Public Sector Compensation Disclosure Act (the Act) of the Province of Nova Scotia. The Act requires public sector bodies disclose to the public the amount of compensation it pays to any person if that compensation is in excess of \$100,000 in a fiscal year.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Persons covered under the Act

Section 3 of the Act states that the University is required to disclose compensation of \$100,000 or more that it pays or provides, directly or indirectly to, or for the benefit of, each of its directors, officers, employees, contractors and consultants. Management has given consideration to the following:

Individuals – The University considers any individual with an employment contract between the individual and the University to be an employee.

Secondments – Employees on secondment to another organization and are not expensed in the records of the University are excluded from this statement.

Contractors and consultants – The University considers any entity to whom it issues a T4A to be a contractor or consultant.

b) Compensation

For purposes of The Act, compensation means 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,

- All overtime payment, retirement or severance payments, lump-sum payments and vacation payouts,
- The value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
- Long-term incentive plan earnings and payouts,
- The value of benefits derived from vehicles or allowances with respect to vehicles,
- The value of the benefit derived from living accommodations provided or any subsidy with respect to living accommodation,

Cape Breton University
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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) Compensation (continued)

- Payments made for exceptional benefits not provided to the majority of employees,
- Payments for memberships in recreational clubs or organizations, and
- The value of any other payment or benefit prescribed in the regulations.

c) Exclusions

Certain types of payments have been excluded in determining compensation paid under the Act,

- Professional membership dues paid by the employer where the employer is deemed to be the primary beneficiary of the payment, pursuant to guidelines followed by the Canada Revenue Agency,
- Payments made to the estate of deceased employees, and
- Benefit payments that are provided to the majority of employees.