

**Cape Breton-Victoria Regional Centre
for Education
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 Minister of Education and Early Childhood Development:

We have undertaken a reasonable assurance engagement of Cape Breton-Victoria Regional Centre for Education's (the Centre) 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 Centre 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 Centre's compliance with the specified requirements of the Act. Management is also responsible for such internal control as management determines necessary to enable the Centre's compliance with the specified requirements.

Practitioner's Responsibility

Our responsibility is to express a reasonable assurance opinion on the Centre'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 Centre 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 Centre 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 Centre's compliance with the specified requirements.

Other Matters

The information presented in note 3 is not a required disclosure under the Act and has been presented for information purposes only. These expenditures have not been subject to audit and we, therefore, do not express an opinion on these expenditures.

Sydney, Nova Scotia
June 28, 2021



Chartered Professional Accountants

Cape Breton-Victoria Regional Centre for Education
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For the year ended March 31, 2021

Received by		Compensation
Anderson	Carl	\$ 106,594
Andrews	Lesley	104,851
Astephen	Lee	107,488
Aucoin	Suzanne	104,851
Aucoin-Coleman	Danielle	122,304
Aucoin-Russell	Tammy	104,851
Barron	John	111,720
Beaton	Daniel	118,617
Bernard	Barrie	104,771
Boudreau	Catherine	109,834
Boutilier	John	115,962
Brennan	Sharyn	101,235
Briggs	Janet	113,749
Brown	Suzanne	113,834
Burke	Sandra	120,840
Burke	Lee-Ann	105,041
Burke	James	103,045
Campbell	Stephanie	121,549
Campbell	Karen	104,851
Campbell-Macdonald	Leanna	104,851
Carew	Ronald	104,960
Chiasson	Amanda-Jo	101,970
Chisholm	Joseph	123,950
Clarke	Arlene	105,346
Coleman	Michelle	110,918
Coleman	William	108,092
Colford	Bruce	103,533
Collier	Tracie	120,378
Crawford-Carter	Lynn	124,919
Currie	Neila	108,499
Currie-Simms	Angela	105,963
Delaney	Maralyn	113,443
Deveaux	Kevin	123,216
Dolan	Melanie	116,479
Dove	Nancy	138,473
Ettinger	Tamalah	110,776

See accompanying notes to the Statement of Disclosure of Compensation.

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For the year ended March 31, 2021

Received by		Compensation
Gartland	Paul	\$ 113,977
Gillis	Ann	103,569
Grezel	Irene	129,162
Hanna	Janice	102,440
Holland	Donald	123,158
Jackson	Brenda	107,220
Jamieson	Tanya	110,522
Kearney	Kevin	110,095
Kearney	Heather	101,233
Kelley	Susan	156,546
Kelly	Michael	101,837
King	Wendy	136,995
Kublek	Kurt	120,378
Kublek	Sheila	112,905
Kyte	Harold	110,438
Kyte	Anne	104,739
Lavery	Brenda	104,111
LeBlanc	Nicole	119,588
Leblanc	Trevor	109,485
MacAulay	Todd	105,860
MacDonald	Lewis	133,455
MacDonald	Brian	107,760
MacDonald	Susan	104,848
MacDougall	Stephen	108,494
MacKay-Carroll	Lori	118,172
MacKenzie	Arlene	109,338
MacLean	Lisa	109,455
MacLellan	Neil	100,850
MacLeod	Marilyn	107,405
MacNeil	M. Theresa	113,598
MacNeil	Bernadette	110,918
MacNeil	Stephen	105,387
MacNeil	Elizabeth	100,607
Martin	Ronald	101,118
Matheson	Serena	106,836
McCormick	Bonita	104,530

See accompanying notes to the Statement of Disclosure of Compensation.

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For the year ended March 31, 2021

Received by		Compensation
McInnis	Lyn	\$ 104,582
McKinlay	Brian	103,247
McLeod	Mary	112,195
McNeil	David	106,468
McNenly	Kelly	115,301
McPhail	Coralie	104,042
Mombourquette	Paul	113,228
Mombourquette	Michael	109,836
Moore	Alana	107,697
Morrison	Shaun	101,837
Mugford	Donna	102,311
Muller	Ronald	115,275
Nicholson	Christopher	123,359
Oldford	Paul	229,398
Oliver	Geoff	110,278
O'Neill	Greg	121,551
O'Neill	Kevin	107,084
Orychock	Amber	117,804
Patterson	Heather	110,225
Podetz	Troy	105,123
Ryan	Shane	110,622
Sampson	Brenda	103,648
Sheppard	Roberta	114,159
Simm	Wanda	104,583
Strangis-McPhee	Juanita	105,557
Stubbert	Michelle	113,954
Sullivan	Donna	115,243
Urquhart	S. Marlene	120,378
Vokey	Barbara	106,899

See accompanying notes to the Statement of Disclosure of Compensation.

Cape Breton-Victoria Regional Centre for Education

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-Victoria Regional Centre for Education (Centre) 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 Centre 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 Centre considers any individual with an employment contract between the individual and the Centre to be an employee.

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

Contractors and consultants – The Centre 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,

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Notes to the Statement of Disclosure of Compensation

For the year ended March 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) Compensation (continued)

- Payments made for exceptional benefits not provided to the majority of employees,
- Payments made for employee portion of life insurance and dependent life insurance,
- 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.

3. DISCLOSURE OF TOTAL PAID COMPENSATION AND EMPLOYEE EXPENDITURES

Total compensation of \$121,346,692 and total employee expenditures of \$664,412 were paid out by the Cape Breton-Victoria Regional Centre for Education during the 2020-21 fiscal year.