

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

**Chignecto Central Regional Centre for  
Education**

**March 31, 2021**

**Chignecto Central Regional Centre for Education**  
**Statement of Compensation Required Pursuant to the Public**  
**Sector Compensation Disclosure Act**  
March 31, 2021

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Tel: 902-444-5540  
Fax: 902-444-5539  
www.bdo.ca

BDO Canada LLP  
230 Brownlow Avenue  
Suite 120  
Dartmouth Nova Scotia B3B 0G5

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## Independent Auditor's Report

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To the Honorable Derek Mombourquette - Minister, Education and Early Childhood Development

### Opinion

We have audited the Schedule of Compensation (the Schedule) for Chignecto Central Regional Region (the Region) for the year ended March 31, 2021 and a summary of significant accounting policies.

In our opinion, the accompanying Schedule is prepared, in all material respects, in accordance with 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 Schedule* section of our report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Schedule 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.

### Other Matter

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.

### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the Region to meet the reporting requirements of the PSCD Act referred to above. As a result, the Schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule 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.

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



## **Auditor's Responsibilities for the Audit of the Schedule**

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole 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 the Schedule.

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 Schedule, 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 Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, 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.

Chartered Professional Accountants

Dartmouth, Nova Scotia  
June 28, 2021

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

**Employees**

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

<b>Name</b>	<b>Salary</b>	<b>Name</b>	<b>Salary</b>
ADAMS, GARY	\$ 174,659	DEWAR, PATRICIA	\$ 107,925
ALI, MARY	103,142	DICKIE, JOHN	106,502
ARBUCKLE, MARK	105,383	DICKINSON, DENISE	100,808
ARMSTRONG, SCOTT	116,499	DOYLE, NANCY	111,919
ARSENAULT, LEE	110,055	DUGUAY, STEPHANE	115,130
AUCOIN, GUY	103,956	FAHEY, EMILY	115,130
BARKER, STEPHEN	102,358	FERGUSON, LUCINDA	110,426
BATEMAN, SANDRA	105,344	FITZGERALD, DARRELL	107,309
BEED, SHERRI	110,254	FORTUNE, MARK	103,709
BICKERTON, TAMMY	107,097	FOUGERE, KATHLEEN	107,582
BISHOP AMERO, HEATHER	111,797	FOX, TAMMY	120,136
BOERTJES, STEPHANIE	103,416	FRANCIS, ANDREW	116,339
BRAND BALIGNASAY, JANET	115,130	GATTO, SIMON	116,054
BROWN, KELLY	120,265	GAUTHIER, VALERIE	136,004
BRUNT, SHAWN	110,104	GLENN, CHRISTIE	100,484
BUCHANAN BAKER, CARMEN	102,309	GREEN, KAREN	110,320
CALLAGHAN, AARON	123,438	HARNISH, KEVIN	105,407
CALLAGHAN, KEAH	104,084	HARTERY, LISA	115,130
CHISHOLM, KRISTI	100,430	HARVEY, CLINTON	106,011
CHISHOLM, WILLIAM	103,789	HAZELTON, DAVID	117,788
CLARKE, MATTHEW	107,059	HOLMES, BRIAN	110,001
COLLINSON, NORMA	102,052	HORNE, PAULA	100,631
CONRON, BERNADINE	104,877	HUME, KELLY	103,532
CORMIER, ERIN	111,983	ISENOR, ROBIN	102,340
DEVRIES, RACHEL	102,552	JANES PEDERSEN, HEATHER	120,416

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<b>Name</b>	<b>Salary</b>	<b>Name</b>	<b>Salary</b>
JAY, NANCY	\$ 100,708	O'LEARY, KARLA	\$ 104,129
KAULBACH, J WILLIAM	120,502	O'TOOLE, MATTHEW	117,732
KINCH, RACHAEL	103,011	PARSONS, ANDREW	101,121
KING TOWER, CHRISTOPHER	104,544	PATRIQUIN, MARILYN	118,806
KING, JOY	115,210	PAUL MARTIN, PATSY	109,721
KNOL, TINA	108,624	PETTIPAS, STARR	106,574
LANGILLE, DAWN	119,934	PEVERIL, MARK	120,012
LANGILLE, ROBERT	100,735	RAE CAMERON, STEPHANIE	103,574
LEWIS, LIA	101,938	READ, ALISON	101,088
LYNDS, FREDERICK	104,990	RIOUX, KIRK	108,657
LYNDS, JEFF	116,316	ROCHON, PAULA	100,877
MACDONALD, BLAIR	114,009	SADLER, MARGARET	101,446
MACDONALD, SHAUN	105,684	SEARLE, LEANNE	116,710
MACINTOSH, JACQUELINE	104,477	SLATER, ANN	114,940
MACLEAN, ANN	115,170	SPARKS, DOUGLAS	103,535
MACLEAN, SCOTT	101,292	SPENCE, DAN	101,694
MACPHERSON, CHAD	114,194	SPENCER, KELLY	104,869
MADDISON ALICK, SHEILA	102,809	STACEY, LEE	115,274
MARTIN GOOGOO, MELODY	115,130	STARRATT, DUANE	115,677
MCCARRON, GLEN	100,085	STEEVES, HERBERT	136,004
MCCARRON, MICHELLE	102,935	STEVENSON, MICHAEL	107,446
MCDOWELL, ANGELA	107,813	STUBBERT, AARON	111,041
MCDOWELL, ROBERT BRUCE	106,570	TAGGART, JESSI	110,601
MCINNIS, NATALIE	104,063	TAYLOR II, VERNON	114,575
MCNEIL WILSON, ALLISON	120,242	TETREULT, KIMBERLY	104,226
MILLMAN, JOYCE	106,570	THOMSON, THOMAS	115,081
MITCHELL, KARLA	128,344	TURNER, CYNTHIA	120,950
MORRIS QUINN, DAYLE	106,428	VON KINTZEL, HEATHER	106,358
NODDIN BONA, MYRNA	107,041	WALL, KIM	105,901
OAKLEY, CLINT	108,331	WEATHERBEE, KATHY	110,111

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<b>Name</b>	<b>Salary</b>	<b>Name</b>	<b>Salary</b>
WELLS, KATHY	\$ 109,936	WILKINSON, LOUISE	\$ 104,739
WELLS, STEVEN	103,033	ZWICKER, CHRISTOPHER	107,710
WHELAN, SHARLENE	122,763		

Total compensation for all employees for the  
year ended March 31, 2021 \$ 177,834,370

\*Total expenses for all employees for the  
year ended March 31, 2021 \$ 1,030,375

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

# Chignecto Central Regional Centre for Education Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

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## 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 officers, employees, contractors, and consultants.

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

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## 2. Compensation

Section 2(b) of the Act defines compensation as the total amount of 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.