



KPMG LLP
Purdy's Wharf Tower One
1959 Upper Water Street, Suite 1000
Halifax NS B3J 3N2
Canada
Tel 902-492-6000
Fax 902-429-1307

INDEPENDENT AUDITORS' REPORT

To the Minister of Education and Early Childhood Development

Opinion

We have audited the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Halifax Regional Centre for Education (the Entity) for the year ended March 31, 2021 and notes to the schedule, including a summary of significant accounting policies (Hereinafter referred to as the "schedule").

In our opinion, the accompanying schedule for the year ended March 31, 2021 of the Entity is prepared, in all material respects, in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

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 "***Auditors' Responsibilities for the Audit of the Schedule***" section of our auditors' report.

We are independent of the Entity 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.

Emphasis of Matter – Financial Reporting Framework

We draw attention to Note 1 in the schedule, which describes the applicable financial reporting framework and the purpose of the schedule.

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 section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.; this includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.

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

Auditors' 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 auditors' 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 Entity's internal control.



Page 3

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

KPMG LLP

Chartered Professional Accountants
Halifax, Canada
June 28, 2021

Halifax Regional Centre for Education

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act
Year End of March 31, 2021

Compensation includes payments actually made by the Halifax Regional Centre for Education, which includes service awards/early payouts and deferred refunds if applicable (i.e. cash basis of payment versus accrued compensation) to a person during the fiscal year.

Name	Total Compensation	Name	Total Compensation
Amaral, Lee Anne	121,647	Corkum, Stephen	117,532
Andrews, Michelle	109,470	Costard, Gerard	122,536
Ans, Erica	100,757	Costelo, Gillian	104,851
Anyanwu, Benedette	101,613	Craig, Scott	104,959
Arseneau, Tara	100,567	Crewe, Cindy	109,777
Astephen, Cynthia	112,218	Daigle, Philip	111,787
Atkinson, Beryl	104,851	Danyluk-Macdonald, Paula	111,484
Baker, Trevor	106,769	Davy, Grant	108,346
Banfield, Maureen	115,243	Daye, Karen	115,243
Banks, Kelly	101,413	Desbarres, Carole	109,493
Barro, Terry	109,527	Donovan, Lauren	105,141
Barter, Todd	107,279	Driscoll, Stephen	114,353
Bartkiw, Lori	101,841	Emin, David	106,350
Best, Victoria	110,006	Evans, Paula	115,243
Betuik, Paul	109,724	Fagan, Marie	121,375
Beuckx, Joseph	101,561	Fairbairn, Paula	112,663
Bird, Stephanie	126,080	Ferguson, Derek	109,196
Blumenthal, Adrienne	122,131	Fitzgerald, Darlene	123,174
Bona, Rosaline	115,625	Foster, Tracy	121,186
Bond, Ruth	115,427	Fournier, Dan	103,525
Boudreau, Paul	104,851	Frost, Grant	104,644
Bouliane, Catherine	107,914	Fry, John	106,138
Bowdridge, Michael	104,851	Gallagher, Steven	131,187
Brace, Mamoon	113,585	Gallant, Christine	114,352
Bray, Andrew	100,901	Gilfoy, Danny	111,145
Brennan, Kendra	100,979	Gillespie, Donna	107,020
Briand, Andrea	116,822	Gillespie, Jan	110,811
Burton, Catharine	110,255	Gourley, Jane	113,496
Campbell, Craig	117,932	Graham, Janice	108,785
Campbell, Kim	120,378	Griffin, Adam	108,666
Canavan, Trina	107,108	Gromick, Barbara	120,302
Cannon, Aaron	106,933	Grouse, Shawn	115,243
Carmichael, Jason	105,001	Haase MacLeod, Divya	103,366
Carter, Derek	112,531	Hadley, Douglas	116,536
Casey, Susan	115,564	Hadley, Jenny-Kate	128,457
Caume, Robert	111,632	Hagerty, Natalie	121,673
Cavanaugh, Moira	115,707	Harris, Elizabeth	104,252
Chaulk, Jillian	115,243	Hart, Dorothy	120,868
Christianson, Carla	111,105	Hartlen, Matthew	102,232
Clancey, Regan	106,665	Hartling, Susan	103,879
Clarke, Kelly	111,066	Harvey, Lisa	106,447
Cleary, Thomas	109,922	Healy, Helen	111,676
Clements, Jillian	109,714	Henderson, Selena	116,536
Comeau, Angela	108,340	Henman-Poirier, Louise	113,981
Conrad, Cheryl Anne	104,134	Henning, Kathryn	109,834
Conrad, Crystal	105,886	Hickman, Scott	112,334
Cookson-Wehbe, Suzanne	108,278	Hopkins, Margaret	110,193
Cooling, Karyn	126,441	Howlett-Mackay, Janice	107,902
Cooper, Kelly	109,997	Hoyt, Paula	115,306
Corkum, Lynn	116,475	Hudson, Karen	122,463

Halifax Regional Centre for Education

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act
Year End of March 31, 2021

Name	Total Compensation	Name	Total Compensation
Hughes, Donna	104,794	MacKay, Bruce	106,848
Hunt, Amy	115,778	MacKenzie, Michael	112,484
Hurley, James	105,374	MacKichan, Michael	103,705
Hutchins, Steve	116,634	MacKinnon, Gregory	125,947
Jarvis, Denise	104,396	MacKinnon, Lynne	105,112
Jeans, Sarah	104,366	MacLellan, Christopher	104,056
Jennings, Theresa	103,518	MacLellan, Natalie	108,993
Jerrett, Kurt	110,642	MacLeod, Kelly	123,272
Johnson, Constance	102,351	MacMullin, Shauna	107,404
Johnson, Tracey	104,741	MacNairn, Nancy	156,695
Johnson-McDonald, Anne	110,762	MacNeil, Andrew	121,306
Johnston, J. Kenneth	110,006	MacNeil, Tanya	104,107
Jones, Natasha	109,598	MacNeil, Vincent	116,663
Joy, Kelly	104,424	MacPhee, Mark	110,603
Joy, Renena	108,229	Madgett, David	113,335
Kalberlah, Dunovan	120,605	Maillet, Charelle	116,536
Kavanaugh, Jamie	109,377	Mailman, Nigel	104,851
Kavanaugh, Michelle	109,153	Maloney, Sherrial	116,444
Kazamel-Boudreau, Lynn	122,226	Manning, Roxanne	103,380
Khan, Barrett	114,957	Mansfield, Lisa	111,703
King, Alison	136,164	March, Leanne	115,658
Kirkpatrick, Joanne	105,641	Marchand, Ken	116,841
Lachance, Jennifer	102,307	Marchand, Tracy	102,820
Lamont, J. Ryan	109,321	Marsh, Shawn	104,707
Lamont, Michelle	107,060	Martin, Kerin	104,851
Landry, Tammie	109,834	Martin, Nancy	101,439
Larade, Carol-Anne	116,316	Masih, Sabitha	111,916
Leblanc, David	108,934	Mather, Patrick	102,307
LeBlanc, Kim	116,487	Matheson, Kim	117,170
Lee, Dean	104,917	McDougall, Andrew	101,192
Lefort, Francis	115,243	McDougall, John	110,712
Leger, Patricia	115,467	McGinn, Teri	101,044
Legge, Robin	110,637	McGowan, Bradley	128,493
LeRoux, J. Elwin	174,676	McGowan, Trevor	111,485
Lewis, Jeff	112,439	McKay, Heather Ann	109,812
Liberatore, Nancy	118,998	McKelvie, Ralph	116,990
Little, Paula	104,240	McKenzie, Suzanne	102,124
Lockhart, Stephanie	103,490	McLeod, Nancy	107,051
Long, Lisa	115,897	McNamara, Leah	104,998
MacDonald, Bhreagh	104,860	McNeil, Andrew	115,243
MacDonald, Joseph	103,471	McNeil, Chrystal	105,979
MacDonald, Ken	120,598	Metherall, Deborah	121,306
MacDonald, Kerri	100,082	Michaud-Wheatley, Kim	107,737
MacDonald, Sean	109,023	Middleton, Mary	100,838
MacDonald, Sherri	107,747	Mills, Lynn	110,583
MacDuff, Glen	111,916	Mitchell, Carmel	104,228
MacEachern, Bernard	107,703	Monard, Eartha	123,456
MacGibbon, Marilyn	106,781	Moore, James	116,084
MacGillivray, Brendon	115,730	Morrison, Donald	110,436
MacGillivray, Kara	103,815	Morrison, Joseph	120,724
MacInnis, Lesley	109,834	Morrow, Erin	107,681
MacIntosh, Laura	100,030	Mosher, Erin	102,200
MacIntyre-Shannon, Valerie	101,994	Moyse, Walter	104,803
MacIntyre, Leslie	106,737	Murphy, Sean	109,834

Halifax Regional Centre for Education

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act
Year End of March 31, 2021

Name	Total Compensation	Name	Total Compensation
Murray, Jennifer	108,256	Steele, J'aime	102,956
Murray, Pauline	126,014	Stevenson, Jason (Dean)	104,644
Murray, Tammy	109,766	Stymest, Noreen	110,277
Myra, Craig	115,481	Sullivan, Aaron	104,572
Nelson, Craig	109,181	Sullivan, Randolph	107,917
Norris, Ashley	102,049	Swinkels, Leon	104,851
Northrup, Chris	104,733	Syms, Heather	128,457
Obeid, Isabelle	115,897	Taylor, Carolyn	103,123
O'Kroneg, Tracy	136,636	Taylor, Lisa	102,739
Olsen, Donna	105,345	Temple, Andrea	110,475
O'Sullivan, Sonya	120,378	Thompson, Carolyn	108,464
Paris, Megan	104,339	Thompson, Teresa	136,648
Pelly, Crystal	121,985	Tomie, Susan	136,164
Perrin, Garth	104,851	Toner, Brian	115,881
Pugsley-Connell, Andrea	107,266	Toth, Stacey	121,306
Quigley, Emily	116,040	Vaughan, Lisa	118,824
Quinn, Tracey	103,210	Wadden, Scott	116,228
Reardon, Donald	112,332	Walker, Christopher	104,042
Reed, David	110,673	Walker, Sara	109,932
Reynolds, Ronalda	114,526	Walsh, Martha	103,168
Rigby, Cynthia	106,471	Walsh, Tracy	104,851
Ritcey, Lisa	111,316	Warnica, Stacy	126,774
Ritchie, Jacob	128,546	Waterman-O'Connell, Frances	109,663
Robertson, Meghan	100,176	Weedon, Amy	113,992
Ross, Rachel	104,851	Welcher, Jennifer	100,289
Rowe, Jillian	104,851	Wells, Janice	111,719
Ruck-Simmonds, Marlene	118,958	West, Kellie	105,292
Rushton, Joanne	104,207	White, Tracey	107,017
Rutledge, Tara	101,459	Wile, Sarah	101,446
Rutledge, Tyler	111,482	Wilkins, Ruth	101,261
Rutley, Ken	109,864	Williams-Hart, Darcel	107,843
Sarka, Kyle	105,951	Williams, Albert	105,412
Savage, Pat	110,899	Williams, Chuck	105,245
Scott, Mary-Jane	120,653	Winship, Rosella	105,536
Shea, Sarah	114,299	Wolfe, Karla	112,782
Sheehan, Shaun	115,818	Woodbury, Patricia	105,006
Simony, Timothy	131,131	Wozney, Paul	158,536
Skeete, Ivan	108,200	Wyatt-Reichheld, Lynn	106,179
Smith, Daniel	104,825	Yerxa-Weeks, Angela	115,980
Smith, Shelly	109,418	Zisseron, Tarah	101,924
Total Compensation for all employees for fiscal year 2020-2021			446,280,116
Total Expenses for all employees for fiscal year 2020-2021			2,359,276

Halifax Regional Centre for Education

Notes to the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act
Year Ended March 31, 2021

1. Basis of Accounting

The statement of employees with compensation in excess of \$100,000 has been prepared in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act, 2010 (the "Act"). 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 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.

Significant interpretations of the financial reporting provisions of the Act include:

- (a) The reporting period is the fiscal year ended March 31.
- (b) An employee is considered to be anyone to whom the Entity issues a T4 or a T4A and also includes contractors or consultants that are sole proprietors or incorporated individuals.

Compensation

Compensation is determined in accordance with Section 2(b) of the Act and is recognized on a cash basis for only those employees, contractors and consultants with compensation in excess of \$100,000.