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## INDEPENDENT AUDITOR'S REPORT

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### TO THE BOARD OF DIRECTORS OF HOSPICE SOCIETY OF GREATER HALIFAX:

#### Opinion

We have audited the Statement of Compensation required pursuant to the Nova Scotia Public Sector Compensation Disclosure Act ("the Act") for the year ended March 31, 2021, and notes to the statement, including a summary of significant accounting policies (together, "the statement"). The statement has been prepared by management based upon the requirements of Section 4 of the Act.

In our opinion, the accompanying statement for the year ended March 31, 2021 is prepared, in all material respects, in accordance with Section 4 of the 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 Statement* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the statement 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 audit opinion.

#### Emphasis of Matter - Basis of Accounting and Restriction on Use

We draw attention to Note 1 to the statement, which describes the basis of accounting. The statement is prepared to assist the Society in meeting the requirements of the Act. As a result, the statement may not be suitable for another purpose. Our report is intended solely for the Society and the Province of Nova Scotia and should not be used by parties other than the Society and the Province of Nova Scotia. Our opinion is not modified in respect to this matter.

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

Management is responsible for the preparation of the statement in accordance with Section 4 of the Act, and for such internal control as management determines is necessary to enable the preparation of the statement that are free from material misstatement, whether due to fraud or error.

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

#### 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. 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 this statement.

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## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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### Auditor's Responsibilities for the Audit of the Statement (Continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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.

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

Halifax, Nova Scotia  
September 21, 2021



Chartered Professional Accountants

The Hospice Society of Greater Halifax  
 Statement of Compensation  
 Required Pursuant To The Public Sector Compensation Disclosure Act  
 Year Ended March 31, 2021

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 consultants.

Auditor Comments  
*(To be compiled by the auditor of the public sector body.)*

Board Members, Officers and Employees, Contractors and Consultants  
 For the year ended March 31, 2021, the following board members, officers and employees received compensation of \$100,000 or more:

Board Members, Officers, Employees, Contractors and Consultants	
Last Name, First Name	Compensation Paid (\$) (Rounding to nearest (\$) is permissible)
Tupala, Beth	\$103,827.430

Notes to the Statement of Compensation  
*(Please add any notes on compensation items that warrant further explanation)*  
 No explanation necessary.

Basis of Reporting


This statement has been prepared by THE HOSPICE SOCIETY OF GREATER HALIFAX, 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 HOSPICE SOCIETY OF GREATER HALIFAX is responsible for the preparation of this statement in accordance with the Act.

THE HOSPICE SOCIETY OF GREATER HALIFAX

Name: Gordon Neal

Position Title: Chief Executive Officer

Signature: 

Date: September 21, 2021