

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

Nova Scotia Community College

Year ended March 31, 2021



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INDEPENDENT AUDITORS' REPORT

To the President of the Nova Scotia Community College

Opinion

We have audited the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Nova Scotia Community College (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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants
Halifax, Canada
June 22, 2021

Nova Scotia Community College

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

Year ended March 31, 2021

Last Name	First Name	Amount
Adler	Adrien Lee	112,719
Ahmad	Abid	113,014
Allen	Kathleen	137,083
Angove	Robert C	107,626
Archer	Jennifer Lee	121,861
Arsenault	Audrey	112,719
Arsenault	Christine A	133,313
Aucoin	Denis Paul	107,306
Baillie	Stacey	133,313
Barnes	Douglas A.	115,037
Barrett	Cecil James	104,403
Barrett	Glenda M.	140,919
Bennett	Janice	101,646
Bourque	Randy	103,984
Bowers	Lore D.	105,088
Boyd	Lawrence	112,719
Boyle	Lisa	109,033
Brandwin-Glait	Julia	112,719
Brown	Cynthia	103,001
Brown	Steve	112,719
Bureaux	Don	286,615
Burgess	Cheryl Margaret	146,492
Burke	Anna	206,990
Bussey-Sare	Michelle Elaine	133,314
Byrne	Janet	146,346
Calder	Kim A.	102,052
Cameron	Jill	108,175
Cameron	Kathleen Mary	113,439
Cameron	Kevin G.	108,167
Champion	Margaret Leslie	145,613
Chapman	Michael	113,194

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2021

Last Name	First Name	Amount
Charlton	Patricia Ann	103,195
Clark	Bruce	117,038
Clark	Jason	138,870
Collins	Terrence Craig	138,666
Connors	Shawn M.	112,719
Costelo	Deborah Jane	107,306
Coveyduck	Sharon Lynn	125,134
Dakin	Duane	114,174
Daly	Christopher Andrew	133,313
Delarge Getson	Fay Velda	108,175
DeLong	Ashley K	108,112
D'Entremont	Gerard	108,950
Desmond	Darren	100,320
Dewey	Brian Joseph	115,527
DiGiosia	Marco	113,785
Donovan	Tricia	134,182
Doucette	Michelle Yvonne	104,954
Edwards	Laurie	123,708
Facey	Dale W.	108,128
Fancy	Brian Joseph	108,430
Farrell	Hugh James	110,431
Fisher	Connie L.	112,719
Foran	Lori	117,038
Foster	Monica	208,055
Fraser	Edward Joseph	131,820
Gatza	Peter Bernard	108,539
Gerrard	Jude Aaron	105,257
Gerrior	Kevin James R.	112,935
Gillespie	Karen	112,719
Gillis	Maureen	111,251

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2021

Last Name	First Name	Amount
Grandy	Joseph	110,445
Grant	Beverley	113,785
Groszko	Wayne Michael	104,723
Gunn	Tom	145,899
Hammond	Taralee	152,894
Harrison	Julia Anne	112,719
Hartling	James	115,383
Hartwell	Lynn	197,358
Helmer	Leif	101,689
Hubley	Bruce	114,082
Huskins-Townsend	Dawn	107,103
Huyer	Constance	112,719
Isner	Robbie Scott	105,076
Jardine	Donald William	117,332
Jillings	Kevin J	114,015
Joseph	Alain Abraham	126,342
Keener	Terrah L	133,569
Kelloway	Bruce	112,719
Kelly	Daniel James	148,819
Kelly	J. Michael	111,344
Kelly	Tina	117,039
Kennedy	Pamela Ann	112,719
Kennedy-Pippy	Kelly A.	107,658
Kirk	James M	142,483
Krzywonos	Lech	138,921
Kucey	Michelle	115,527
Kuipers	Rachel	107,506
Lafford	Andrew Thomas	131,052
Langille	Doug	107,306
Lanigan	Kurt	104,166
Lipsett	Blair	108,428

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Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2021

Last Name	First Name	Amount
Little	Paul Wayne	151,110
MacCormick	Marie Elizabeth	102,575
MacDonald	Lawrence Joseph	102,903
MacDonald	Stuart Alexander	105,647
MacDonald	Theresa	107,306
MacDougall	Elizabeth Lisa	112,719
MacDougall	Graham Peter	107,306
MacFadyen	Kenda Ann	107,306
MacGillivray	F. Scott	113,842
MacGregor	Helen Mary	110,290
Machan	Glen	107,543
MacIntyre	Mark Douglas	113,785
MacKenzie	Gordon L.	110,752
MacKinnon	Vicki	115,743
MacLaren	Brian	106,195
MacLeod	Dwayne A.	107,306
MacLeod	Ian H.	120,790
MacNeil	Gordie	112,938
MacNeil	Lois H	104,430
MacPherson	Scott Fraser	145,613
Mann	Maxine Elaine	132,806
McCarron	Peter William	114,850
McCarthy	Angela Rene	105,794
McCormack	Donald R.	142,190
McCormack	Elizabeth	104,700
McDonah	Anne Clark	109,266
McDonald	Wanda Marie	107,306
McGill	Wendy Suzanne	114,675
McInnis	Catherine Ann	112,719
Meloney	Patricia Lynn	107,306

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2021

Last Name	First Name	Amount
Merchant	Odette	112,763
Mfoumou	Etienne Marcelin	112,719
Miller	Sunday	110,873
Mombourquette	Amanda Claire	101,941
Moore	Andrew Brent	112,863
Moore	Diane Elizabeth	102,310
Muzzerall	James Peter	112,719
Nichols	Michael	100,498
Nickerson	Lise A	114,850
Ollerhead	Jocelyn Dianne	112,719
Oram	Lindsey	112,719
Orr	Katherine	124,425
Oxner	Andrew	107,306
Pace	Lynn Darlene	107,306
Payson	Carmen	109,572
Penfound	Rosalind Christene	215,852
Phillips	Dion	114,182
Pike	Susan Eva	104,427
Poirier	Raymond James	103,595
Pothier	Mel	112,719
Provoe	Jill D.	147,121
Purcell	Michael Gordon	116,705
Richards	Sonia Lee	132,968
Rose	Anthony C.	115,944
Russell	Gregory	137,083
Sanford	Susan	112,719
Saxena	Vivek	126,342
Sherman	Jadine Ladawn	114,490
Smith	David G.	113,785
Smith	Mark C	112,719

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2021

Last Name	First Name	Amount
Snyder	Kathleen Kelly	105,336
Spares	Bruce	125,032
Spearns	Daniel A.	107,306
Specht	Janet Lou	117,038
St-Amour	Wayne Fernand	160,455
Stevens	Andrew Christopher	111,063
Stevens	Darrell Edward	104,258
Stewart	Andrea	124,165
Strubank	William	107,306
Surette	Faren James	105,531
Taylor	Glenn D.	106,914
Taylor	Jeffrey Ryan	152,894
Taylor	Matt Douglas	111,096
Thompson	Mary L.	141,359
Tilley	Frederick Scott	137,338
Turner	Glenn	105,756
Vankoughnett	Mathew	109,778
Walker	Anne Elizabeth	112,719
Walker	Kimberlea	108,371
Webster	Timothy Lloy	113,238
White	Donna M.	101,844
Wiens	Alana	104,885
Williams	Roxanne	110,916
Williams	Sheri Lynn	100,337
Wilms	Karla P.	112,719

See accompanying notes to the financial information

Nova Scotia Community College

Notes to 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 dated December 10, 2010 (the "Act"). The Act includes a definition of compensation in Section 2(b) as follows:

"Compensation" is defined as 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. Compensation includes, without restricting the generality of the foregoing,

- a) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts;
- b) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans;
- c) long-term incentive plan earnings and payouts;
- d) the value of the benefit derived from vehicles or allowances with respect to vehicles;
- e) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation;
- f) payments made for exceptional benefits not provided to the majority of employees;
- g) payments for memberships in recreational clubs or organizations, and
- h) the value of any other payment or benefit prescribed in the regulations.

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

An employee is considered to be anyone to whom the Nova Scotia Community College issues a T4 slip and also includes contractors or consultants that are sole proprietors or incorporated individuals.

2. Significant accounting policy:

Compensation:

Compensation is determined in accordance with Section 3 of the Act and is recognized on a cash basis.

Nova Scotia Community College

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

Year ended March 31, 2021

3. College Service Award:

The College provides a service award to eligible employees who retire based on a percentage of compensation and years of service earned up until April 1, 2015. Effective April 1, 2015, the College's service award (the "CSA") was effectively frozen, consistent with the Public Services Sustainability Act. This award is paid to eligible employees in the year of retirement. In 2018 and 2019, the Province offered a one-time payout option to all non-union, management and bargaining unit employees who have a service award and whose service was previously frozen. Payouts qualify as compensation as noted in note 1 a) and are included in the year of payout.