

Independent auditor's report

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The Board of Governors of

Saint Mary's University

Opinion

We have audited the Schedule of employee compensation for Saint Mary's University for the year ended March 31, 2021, and the notes, including a summary of significant accounting policies ("the Schedule").

In our opinion, the accompanying Schedule for the year ended March 31, 2021 is prepared, in all material respects, in accordance with the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("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 University 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 - 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 University meet the requirements of the PSCD Act. 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 of 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 University'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 this 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 University'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.



Halifax, Canada
June 25, 2021

Chartered Professional Accountants

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2021

Last Name	First Name	Employee Category	Total Compensation
Abdul-Masih	Marguerite	Faculty	128,368
Akbari	Ather	Faculty	177,041
Akiyama	Yasushi	Faculty	103,983
Anderson	Bruce	Faculty	167,689
Ansong	Granville	Faculty	111,425
Asp	Elissa	Faculty	134,115
Athanasakou	Vasiliki	Faculty	180,502
Attig	Najah	Faculty	225,864
Austin	Roby	Faculty	141,918
Avdulov	Alexandre	Faculty	120,362
Aydede	Hazim	Faculty	159,203
Bannerjee	Rohini	Faculty	131,642
Barber	Colleen	Faculty	157,689
Barbosa Nunes	Rosana	Faculty	132,494
Barr	Mark	Faculty	107,259
Bateman	David	Faculty	166,275
Beaule	Sophie	Faculty	125,616
Beaupre	Charles	Faculty	108,248
Benoit	Michelle	Administration/ Staff	167,281
Bhabra	Harjeet	Administration/ Staff	253,265
Bjornson	Susan	Faculty	123,138
Boabang	Francis	Faculty	204,646
Boland	Matthew	Faculty	139,290
Bourgeois	David	Faculty	113,515
Braswell	Marie	Administration/ Staff	119,830
Brewster	Kirsten	Administration/ Staff	164,808
Brophy	Thomas	Administration/ Staff	151,850
Brosseau	Christa	Faculty	136,665
Brown	Blake	Faculty	116,364
Brownlow	Bridget	Administration/ Staff	105,254
Buchan	Kevin	Administration/ Staff	100,326
Bunjun	Benita	Faculty	101,578
Butler	Malcolm	Administration/ Staff	237,599
Byers	Michele	Faculty	132,748
Calder	Todd	Faculty	102,858
Cameron	James	Faculty	138,910
Campbell-Thacker	Linda	Faculty	147,330
Carroll	Wendy	Faculty	167,149
Chalwati	Amna	Faculty	135,581
Charles	Anthony	Faculty	182,095
Chen	Liqiang	Faculty	143,260
Clarke	David	Faculty	159,249
Clements	Dana	Administration/ Staff	124,120

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2021

Last Name	First Name	Employee Category	Total Compensation
Closson	Leanna	Faculty	106,548
Conrad	Catherine	Faculty	157,090
Conrad	Nicole	Faculty	141,801
Cook	Hansel	Faculty	106,201
Corrigan	Lawrence	Faculty	142,837
Creelman	Valerie	Faculty	135,725
Crocker	Diane	Faculty	177,049
Crooks	Shelagh	Faculty	153,318
Dai	Jie	Faculty	169,937
Damjanov	Ivana	Faculty	112,840
Dar	Atul	Faculty	169,082
Dawson	Robert	Faculty	160,656
Day	Arla	Faculty	174,706
De Fuentes	Claudia	Faculty	139,116
Dilmaghani	Maryam	Faculty	105,996
Dixon	Paul	Faculty	184,249
Dobrowolsky	Alexandra	Faculty	159,697
Dodds	J. Colin	Faculty	236,300
Dong	Zhongmin	Faculty	154,437
Doucet	Marc	Faculty	126,125
Drira	Mohamed	Faculty	174,679
Driscoll	Catherine	Faculty	134,412
Driss	Hamdi	Faculty	158,538
Edgar	Scott	Faculty	107,144
Elsharkawi	Ehab	Faculty	121,703
Enns	Esther	Administration/ Staff	240,737
Ervine	Kathryn	Faculty	113,528
Fan	Hong	Faculty	116,742
Farrell	Ellen	Faculty	180,832
Finbow	Arthur	Faculty	154,275
Finbow-Singh	Wendy	Faculty	110,165
Fiset	John	Faculty	115,518
Fisher	Maryanne	Faculty	139,358
Fitzpatrick	Heather	Administration/ Staff	118,341
Fleming	Mark	Faculty	140,940
Fowler	Jonathan	Faculty	108,922
Francis	Lori	Administration/ Staff	187,886
Frasier	Timothy	Faculty	118,074
Freeman	Kirrily	Faculty	127,012
Fridell	Gavin	Faculty	137,813
Fullerton	Gordon	Faculty	190,038
Gallo	Luigi	Faculty	140,038
Gannett	Lisa	Faculty	128,368

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2021

Last Name	First Name	Employee Category	Total Compensation
Gaon	Stella	Faculty	127,889
Gibson	Jillian	Administration/ Staff	118,006
Giles	Philip	Faculty	137,435
Gilin	Debra	Faculty	137,729
Gillis	Dennis	Administration/ Staff	142,588
Grandy	Karen	Faculty	115,028
Gray	Scott	Administration/ Staff	117,646
Grek Martin	Jason	Faculty	106,814
Hall	Daniel	Faculty	116,162
Hanley	Jacob	Faculty	116,778
Harrigan	Cindy	Faculty	120,597
Hart	Randle	Faculty	115,979
Hayward	Maureen	Administration/ Staff	104,830
Heckerl	David	Faculty	115,560
Heffernan	Teresa	Faculty	132,397
Henry	Eric	Faculty	108,907
Hervieux	Chantal	Faculty	160,006
Higgins	Rylan	Faculty	113,358
Hlaing	Khin Phyo	Faculty	130,582
Hlongwane	Gugu	Faculty	114,297
Holmvall	Camilla	Faculty	124,788
Hotson	Brian	Administration/ Staff	105,729
Irving	John	Faculty	138,607
Ivanoff	Jason	Faculty	130,224
Jamieson	Sandra	Administration/ Staff	115,976
Johnson	Val	Faculty	132,771
Jutla	Dawn	Faculty	217,557
Jutras	Pierre	Faculty	145,693
Kanungo	Rituparna	Faculty	127,800
Keeble	Edna	Faculty	152,451
Kehoe	Sara	Faculty	127,474
Kelloway	E. Kevin	Faculty	215,459
Kennedy	Deborah	Faculty	154,437
Kennedy	Sean	Faculty	124,137
Khan	Bashir	Faculty	131,028
Khokhar	Abdul-Rahman	Faculty	180,472
Kim	Chankon	Faculty	183,249
Kimery	Kathryn	Faculty	153,880
Kochetova	Natalia	Faculty	189,395
Kocum	Lucie	Faculty	111,117
Konopasky	Robert	Faculty	159,249
Konstantinidis	Stavros	Faculty	164,437
Krishnamurti	Sailaja	Faculty	103,955

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2021

Last Name	First Name	Employee Category	Total Compensation
Lamoureux	Marc	Faculty	128,368
Landes	Ronald	Faculty	144,398
Lavigne	Michelle	Administration/ Staff	101,881
Lee	Eric	Faculty	171,009
L'Enfant	Julian	Administration/ Staff	129,506
Leroux	Darryl	Faculty	111,717
Lingras	Pawan	Faculty	250,626
Liu	Feng	Faculty	134,527
Liu	Jia	Faculty	140,936
Liu	Xiaoyu	Faculty	123,435
Loughlin	Catherine	Faculty	185,063
Lundholm	Jeremy	Faculty	147,686
MacDonald	Margaret	Administration/ Staff	192,782
MacDonald	Martha	Faculty	116,707
MacKinnon	John	Faculty	122,403
MacLeod	Alexander	Faculty	128,664
MacNevin	Audrey	Faculty	110,165
Malton	Sara	Faculty	120,938
Mansouri	Bahareh	Faculty	124,588
Mastnak	Mitja	Faculty	134,192
Masuda	Jason	Faculty	149,177
McCallum	Myles	Faculty	133,960
McKee	Margaret	Faculty	142,528
McLaren	Zechariah	Administration/ Staff	124,753
Merabet	Adel	Faculty	122,453
Mercer	Mark	Faculty	128,700
Metcalfe	Robin	Administration/ Staff	104,172
Millar	Harvey	Faculty	177,249
Mills	Albert	Faculty	129,873
Milton	Claire	Administration/ Staff	115,166
Mohd	Mahmoud	Faculty	161,072
Moore	Stephen	Administration/ Staff	115,013
Morales	Miguel	Faculty	155,770
Morris	Sarah	Administration/ Staff	104,870
Morrison	Gabrielle	Administration/ Staff	225,839
Muenkel	Florian	Faculty	158,368
Muir	Paul	Faculty	149,052
Murphy	Margaret	Administration/ Staff	151,850
Naulls	Don	Faculty	139,072
Neatby	Nicole	Faculty	122,532
Novak	Mathew	Faculty	105,040
Novkovic	Sonja	Faculty	168,575
O'Brien	James	Faculty	136,437

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2021

Last Name	First Name	Employee Category	Total Compensation
O'Siadhail	Padraig	Faculty	135,359
Owen	Victor	Faculty	178,449
Panasian	Christine	Faculty	158,387
Pancer	Ethan	Faculty	118,479
Patry	Marc	Faculty	127,328
Peckmann	Tanya	Faculty	121,195
Perkin	Russell	Faculty	143,054
Peters	Dave	Administration/ Staff	104,830
Plews	John	Faculty	148,818
Power	Jeffrey	Faculty	145,956
Pye	Cory	Faculty	120,149
Rahaman	Mohammad	Faculty	205,543
Raymond	Mark	Faculty	145,859
Rixon	Daphne	Faculty	159,865
Robinson	Matthew	Administration/ Staff	104,214
Rooney	Darrell	Administration/ Staff	151,850
Roulin	Nicolas	Faculty	128,273
Russell	Ron	Faculty	134,327
Sanderson	Heather	Faculty	105,861
Sanderson	Michael	Administration/ Staff	126,558
Sargeant Greenwood	Erin	Administration/ Staff	227,633
Sarty	Adam	Administration/ Staff	182,801
Sawicki	Marcin	Faculty	136,012
Sayin	Kutadgu Firat	Faculty	115,581
Sceles	Heather	Faculty	128,236
Schneider	Stephen	Faculty	130,501
Scobey	Porter	Faculty	128,368
Sewell	William	Faculty	119,448
Short	C. Ian	Faculty	139,473
Singer	Robert	Faculty	160,343
Singfield	Kathy	Faculty	110,876
Sisk	Perry	Administration/ Staff	164,932
Sit	Clarissa	Faculty	108,153
Sivakumar	Shyamala	Faculty	165,559
Smith	Steven	Administration/ Staff	223,937
Song	Xiaofei	Faculty	184,868
Soucy	Alexander	Faculty	130,818
Spires	Adam	Faculty	120,654
Squires	Kim	Administration/ Staff	152,397
Stanivukovic	Goran	Faculty	155,176
Stienburg	Trevor	Administration/ Staff	102,726
Stinson	Veronica	Faculty	171,367
Stretton	Tim	Faculty	151,511

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2021

Last Name	First Name	Employee Category	Total Compensation
Summerby-Murray	Robert	Administration/ Staff	322,461
Summers	Russel	Faculty	149,261
Sun	Genlou	Faculty	135,765
Suteanu	Cristian	Faculty	133,515
Tabvuma	Vurain	Faculty	147,944
Taghavi	Majid	Faculty	144,588
Tajeddin	Mahdi	Faculty	128,578
Takseva	Tatjana	Faculty	130,818
Talukdar	Bidyut	Faculty	133,046
Tastsoglou	Evangelia	Faculty	145,788
Thacker	Robert	Faculty	139,862
Thomson	Joyce	Faculty	120,097
Tsedryk	Egor	Faculty	127,011
Twohig	Peter	Faculty	172,112
van den Hoogen	Suzanne	Administration/ Staff	132,875
Van Proosdij	Danika	Faculty	132,039
Vance	Michael	Faculty	140,954
Vanderburgh	Jennifer	Faculty	105,451
VanderPlaat	Madine	Administration/ Staff	159,746
Venkat	Ramesh	Faculty	169,368
Ventura	Gregory	Faculty	116,809
Veres	Samuel	Faculty	149,342
Vessey	J. Kevin	Faculty	179,319
Vu	Tiffany	Faculty	132,578
Wagar	Terry	Faculty	173,742
Walker	Ryan	Administration/ Staff	102,854
Wan	Zeying	Faculty	143,395
Wang	Hai	Faculty	169,864
Warner	Lyndan	Faculty	127,891
Webster	Peter	Faculty	125,096
Wei	Mei-Ling	Faculty	151,411
Weir	Laura	Faculty	104,527
Westhaver	Russell	Faculty	134,220
Wicks	David	Faculty	175,627
Wood	Sally	Faculty	120,097
Woods	Stefani	Administration/ Staff	104,667
Zaman	Ashraf	Faculty	168,098
Zhang	Xiaoou	Faculty	164,924

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2021

1. BASIS OF ACCOUNTING

The Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act has been prepared in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act, 2010 (the "Act"). The management of Saint Mary's University 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 Saint Mary's University or in a statement prepared for the purposes of the Act and certified by its auditors.

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 accommodation provided or any subsidy with respect to the living accommodation,
- (vi) payments made for exceptional benefits not provided to the majority of employees,
- (vii) payments for memberships in recreational clubs or organization, 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 University issues a T4 or a T4A.

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.