

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

Strait Regional Centre for Education

March 31, 2021

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Independent auditor's report

Honourable Derek Mombourquette - Minister,
Education and Early Childhood Development

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Opinion

We have audited the Statement of Compensation for Strait Regional Centre for Education ("the Centre of Education") for the year ended March 31, 2021, and notes to Statement of Compensation, including a summary of significant accounting policies (together, "the statement").

In our opinion, the accompanying statement 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 ("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 Statement* section of our report. We are independent of the Centre for Education 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 opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the statement, which describes the basis of accounting. The statement is prepared to assist the Centre for Education in meeting the requirements of the PSCD Act. As a result, the statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Matter – Supplementary Information

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.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the statement 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 statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Centre for Education'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.

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 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 Centre for Education'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.



Port Hawkesbury, Canada
June 28, 2021

Chartered Professional Accountants

Strait Regional Centre for Education

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Compensation includes payments actually made by the Strait Regional Centre for Education (i.e., cash basis of 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:

Last Name	First Name	Total Compensation
ALLEN	ROBERT	106,679
AUSTEN	GLENN	116,193
AVERY	BARBARA	112,245
BOUDREAU	CHUCK	116,237
BREEN	DARRYL	109,737
BRITTEN	RICHARD	110,515
BROWN	PAUL	116,013
CARTER	TANYA	110,882
CHISHOLM	J TERRY	106,828
DAYMAN	JASON	100,220
DELANEY	SUZANNE	105,629
FOUGERE	WANDA	115,146
GEORGE	JEFFREY	109,074
GILLIS	DEANNA	112,603
GOOSENS	PETER	112,350
GOUGH	JANICE	136,051
GROVER	CHRIS	134,617
JOHNSTONE	KIRK	110,140
KENNEDY	SHAUN	156,655
LANDRY	LOIS	120,663
LANDRY	MICHAEL	123,419
LANDRY	PAUL	143,561
LEBLANC	DARRELL	122,250
LYNCH	A CHRISSE	109,737
MACDONALD	DARA	101,103
MACDONALD	DAYNA	101,647
MACDONALD	JOHN (JACK)	118,620
MACDONALD	LISSETTE	101,824
MACDONALD	MELANIE	121,426
MACEACHERN	LISA	105,248
MACISAAC	MICHAEL	115,883
MACKINNON POIRIER	ANGELA	115,186

See accompanying notes to the Statements of Compensation
Required Pursuant to the Public Sector compensation Disclosure Act

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Last Name	First Name	Total Compensation
MACLEAN	SHELLEY	108,248
PARSONS	IISHA	104,473
RHODES LANGILLE	KATHY	106,860
RICE	FORD	166,594
SAMPSON	TANYA	109,600
SAUVE	SONYA	116,895
SMITH	CAROL	109,882
TALBOT	ANNAMARIE	106,061
TEASDALE	ELIZABETH	115,146
VAN DEN HEUVEL	BRIAN	115,146
WALKER	KEVIN	109,737
WEAVER	APRIL	116,615
WELTON	RICHARD	100,628

Total compensation for all employees for the year ended March 31, 2021 \$ 68,274,903

* Total expenses for all employees for the year ended March 31, 2021 \$ 518,624

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

Strait Regional Centre for Education

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

March 31, 2021

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 board members, officers, employees, contractors, and consultants.

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

2. Compensation

Section 2(b) of the Act defines compensation 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, 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.