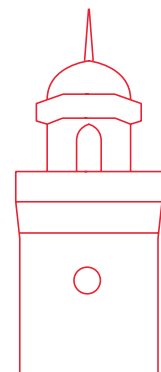


# Acadia University

## Schedule of Nova Scotia Public Sector Annual Compensation Disclosure

March 31, 2022



# Independent auditor's report

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The Board of Governors of  
**Acadia University**

## Opinion

We have audited the Schedule of employee compensation for Acadia University for the year ended March 31, 2022, and the notes, including a summary of significant accounting policies ("the Schedule").

In our opinion, the accompanying Schedule for the year ended March 31, 2022 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.

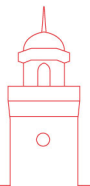
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script font.

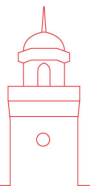
Halifax, Canada  
June 17, 2022

Chartered Professional Accountants

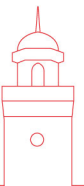
Name	Compensation
Abela, Paul	114,737
Adam, Mark	113,209
Ahern, Stephen	115,683
Alexander, Cynthia	134,159
Arnold, Paul	112,053
Avery, Trevor	102,658
Aylward, Marie	123,709
Banks, Jeffrey	163,182
Barr, Sandra	150,400
Bennett, Craig	141,513
Benoit, Darcy	138,898
Biro, Andrew	121,081
Bishop, Claude-Mark	114,301
Bissix, Glyn	149,572
Brickner, Rachel	114,519
Brittain, James	106,351
Brodeur, Darlene	134,543
Burgoyne, Kelley	105,844
Callaghan, Edith	121,029
Callaghan, Michael	118,653
Callbeck, Christopher	190,936
Campbell, Wanda	142,081
Charke, Derek	118,898
Chipman, Hugh	127,107
Clarke, Nancy	114,357
Colton, John	130,436
Corbett, Michael	126,457
Cunningham, Richard	121,992
Currie, Suzanne	167,775
Curry, Eva	110,895
Dahringer, Heather	104,897
Davis, Andrew	100,349
Delpeche, Bernard	115,477
Dennis, Michael	143,550
Deveau, Kerry	107,726
Devine, Michael	109,276
Dickie, Kevin	134,397
Doerr, Paul	127,172
Doucette, Gary	116,184



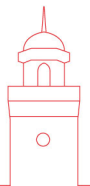
Name	Compensation
Duguay, Scott	149,242
Duke, David	126,649
Durant, Matthew	139,512
Dye, Kelly	125,402
Dyment, Janet	139,758
Ellis, Bobby	110,286
Evans, Rodger	129,857
Falkenham, Marcel	127,165
Faraone, Nicoletta	123,499
Feltmate, Ian	115,438
Fowles, Jonathon	134,314
Frank, Lesley	122,982
Gibson, Glenys	136,413
Grant, James	119,057
Guo, Wenxia	101,695
Haigh, Corinne	124,289
Handrigan, Nancy	161,342
Hansen, John	109,649
Hemming, Heather	167,417
Henderson, T. Stephen	111,239
Hillier, Neil	147,279
Holmberg, Diane	129,727
Holt, Jason	119,310
Hooper, Jeffrey	170,535
Hopkins, Mark	117,449
Huestis, Leigh	118,012
Jha, Amitabh	130,661
Kapoor, Harish	145,820
Karsten, Richard	128,167
Kayahan, Cevat	121,618
Keefe, Clifford	201,642
Kruisselbrink, L.Darren	110,630
La Rocque, Lance	111,804
Landry, Scott	116,446
Lauzon, Paul	112,698
Lu, Wilson	111,545
Lukeman, Matthew	121,794
MacDonald, Jennifer	118,453
MacKinnon, Gregory	146,488



Name	Compensation
MacVicar, Mary	151,273
Maitzen, Stephen	130,720
Mallory, Mark	145,180
McMullin, David	103,709
Mendivil, Franklin	132,836
Migliarisi, Anna	120,831
Mitchell, Andrew	114,375
Moussa, Hassouna	153,697
Murimboh, John	111,311
Murphy, Rene	151,991
Murray, Ian	132,239
Mutlu, Can	102,519
Narbeshuber, Lisa	112,430
Newman, Randy	119,433
O'Driscoll, Nelson	138,807
Patterson, Erin	114,149
Peng, Jianan	135,493
Price, Lisa	115,519
Proudfoot, Oonagh	114,754
Provencal, Vernon	138,900
Quema, Anne	138,180
Raeside, Robert	153,431
Ramsay, Marc	111,368
Rand, Jennie	117,132
Redden, Anna	154,923
Richard, Jennifer	115,340
Ricketts, Peter	348,687
Rigg, Patricia	104,384
Robertson, Michael	132,681
Robicheau, Wendy	106,946
Robinson, Laura	160,949
Rushton, Christianne	122,174
Saklofske, Jon	117,444
Sandapen, Ruben	102,487
Sanford, James	116,559
Seale, Robert	112,263
Seaman, Roxanne	129,615
Seamone, Donna	111,826
Sears, Donna	104,386



Name	Compensation
Semenenko, Igor	108,116
Shakshuki, Elhadi	135,488
Sheppard, Michael	101,943
Shields, Christopher	130,091
Silver, Daniel	130,737
Slights, Jessica	119,089
Smith, Ann	115,514
Smith, Todd	123,767
Spooner, Ian	161,219
Stanley, Clifford	137,713
Stewart, Donald	133,444
Stokesbury, Michael	119,104
Surette, Tanya	102,469
Symons, Douglas	145,874
Tango, Martin	112,914
Taylor, Philip	140,331
Teismann, Holger	123,921
Thomas, Christian	108,753
Tong, Anthony	108,546
Townsend, Patricia	141,612
Trofanenko, Brenda	109,395
Trudel, Cynthia	106,699
Van Blarcom, Brian	118,897
Vibert, Conor	155,628
Vincent, Kerry	111,453
Walker, Allison	104,495
Wang, Yinglei	116,492
Weatherbee, Terrance	122,150
Whetter, Kevin	127,877
Whidden, James	119,711
Whitehall, Geoffrey	109,872
Wilks, Ian	125,086
Williams, Peter	129,696
Wilson, Brian	126,931
Yang, Jun	121,070
Zamlynnny, Volodymyr	112,812
Zhang, Haiyi	113,048
Zhang, Ying	125,355



## 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 Acadia 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 Acadia 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.

## 2) COMMENTARY ON REPORTED COMPENSATION

Certain payments made during the 12 months ending March 31, 2022 resulted in reported compensation being greater than the employee's annual contracted compensation as follows:

- a) On July 1, 2015, the University transitioned its pension plan to the Public Service Superannuation Plan. As part of this transition, employees would receive annual transitional payments over eight years.

