

# Annapolis Valley Regional Centre for Education

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

**March 31, 2022**



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# **Morse Brewster Lake**

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## **Independent Auditor's Report**

We have audited **Annapolis Valley Regional Centre for Education** Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act ("Statement"), for the period of April 1, 2021, to March 31, 2022, and a summary of other explanatory information. The Statement has been prepared by management based on the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("PSCD Act").

### **Opinion**

In our opinion, the financial information presented in the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the **Annapolis Valley Regional Centre for Education** for the period of April 1, 2021, to March 31, 2022 is prepared, in all material respects, in accordance with 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 Financial Information section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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**

Without modifying our opinion, we draw attention to Note 1 to the Statement, which describes the basis of accounting. The Statement is prepared to assist the **Annapolis Valley Regional Centre for Education** to meet the requirements of the PSCD Act. As a result, the Statement may not be suitable for another purpose.

### **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 Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the statement, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

## Independent Auditor's Report (continued)

### 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.

Misinformation 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 Entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial information, including the disclosures, and whether the financial information represents the underlying transactions and events in a manner that achieves fair presentation.

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.

*Morse Brewster Locke*

Berwick, Nova Scotia  
June 21, 2022

Chartered Professional Accountants

## Annapolis Valley Regional Centre for Education

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

Year End March 31, 2022

Section 3 of the *Public Sector Compensation Disclosure Act* of the Province of Nova Scotia, requires public sector bodies to publically 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.

#### Board Members, Officers and Employees, Contractors and Consultants

For the year ended March 31, 2022 the following board members, officers and employees received compensation of \$100,000 or more:

Last Name	First Name	Total Compensation	Last Name	First Name	Total Compensation
Baker	Karen	\$ 112,036	Mullins	Brenda	\$ 118,712
Bennett	Sean	\$ 107,239	Murphy	Kelly	\$ 103,159
Birch	Allan	\$ 105,497	Murphy	Patrick	\$ 131,251
Bishop	Jennifer S	\$ 101,133	Murray	Tracy	\$ 106,981
Bolland	Laurie	\$ 100,705	Ouellette	Michael	\$ 121,137
Burns	Lana	\$ 109,364	Oulton	Novadawn	\$ 113,753
Butler	Matthew	\$ 124,581	Parrish	Krista-Lynn	\$ 104,505
Campbell	Ian	\$ 107,466	Pemberton	Brad	\$ 100,705
Carlson	Sarah	\$ 100,280	Pinard	Michael	\$ 117,553
Connell	Amanda	\$ 101,315	Rafuse	Catharine	\$ 155,136
Connell	Johnathan	\$ 101,136	Regan	Shelley	\$ 109,432
Cooper	Sue	\$ 110,869	Reid	Sharon	\$ 110,825
Dickie	Cynthia	\$ 119,981	Richards	Mark	\$ 100,705
Dominic	Alicia	\$ 102,620	Richardson	Darrell	\$ 104,769
Dunn	Diana	\$ 105,263	Ross	Jan	\$ 106,462
Durling	Jodi	\$ 100,291	Ross	Stephanie	\$ 100,515
Floyd	David	\$ 138,580	Routledge	Janice	\$ 108,170
Foster-Veinot	Tammy	\$ 106,408	Routledge	Jodye	\$ 119,870
Fox	Gregory	\$ 117,142	Rovers	Stephen	\$ 102,117
Frank	Kimberley	\$ 100,919	Rutt	C. Douglas	\$ 100,003
Gallant	Cordelia	\$ 105,161	Saulnier	Jeanne	\$ 102,529
Gebhardt	Peter	\$ 112,705	Schurman	Isaac	\$ 113,051
Gidney	Jill	\$ 100,817	Shehata	Paula-Ann	\$ 106,012
Goss	Cherrie	\$ 117,009	Shynal	Christopher	\$ 104,079
Greene	Kathleen	\$ 107,239	States	Sheldon	\$ 114,264
Guy	Lorne	\$ 109,403	Stokes	Bradley	\$ 117,554
Hainstock	Ryan	\$ 117,553	Swinamer	Timothy	\$ 101,776
Hanson	Paul	\$ 107,294	Thomas	Darlene	\$ 112,692
Harland	Katherine	\$ 139,733	Trahan	Eric	\$ 118,591
Illsley	Nancy	\$ 115,190	Turner-Tracy	Crystal	\$ 116,574
Irvine	Dylan	\$ 102,514	Vance Gray	Nora	\$ 104,042
Jackson	Bernice	\$ 121,510	Veinot	Kevin	\$ 125,565
Jones	David	\$ 147,037	Wilson	F. Gerald	\$ 102,676
Lander-Pinard	Karen Ann	\$ 109,165			
Laurence	Victoria	\$ 118,643			
Leblanc	Chad	\$ 109,055			
Leslie	Sarah	\$ 101,351			
Levy	Renee	\$ 107,842			
Lunn	Krista	\$ 101,929			
MacDonald	Lesley	\$ 120,660			
MacLeod	Ruth	\$ 102,364			
MacVicar	Stanley	\$ 107,311			
Mason	Michael	\$ 110,423			
McBride	Krishinda	\$ 122,792			
McNeil	Benjamin	\$ 102,865			
Miller	Steven	\$ 100,953			
Moores	Deron	\$ 112,629			
Morse	Peter	\$ 107,239			



## **Annapolis Valley Regional Centre for Education**

### **NOTES TO THE STATEMENT OF COMPENSATION REQUIRED PURSUANT TO THE PUBLIC SECTOR COMPENSATION DISCLOSURE ACT**

March 31, 2022

#### **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 **Annapolis Valley 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 **Annapolis Valley Regional Centre for Education** 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.