

**CAPE BRETON UNIVERSITY**  
**Statement of Disclosure of Compensation**

*March 31, 2022*

## **Independent Practitioner's Reasonable Assurance Report on Compliance with the Public Sector Compensation Disclosure Act**

---

To the Board of Governors of Cape Breton University:

We have undertaken a reasonable assurance engagement of Cape Breton University's (the University) compliance with the *Public Sector Compensation Disclosure Act* (the Act) for the year ended March 31, 2022. The Act requires disclosure to the public of the amount of compensation the University annually pays or provides, directly or indirectly, to any board member, officer, employee, contractor and consultant if the amount of compensation is one hundred thousand dollars or more (the specified requirements).

### **Management's Responsibility**

Management is responsible for the University's compliance with the specified requirements of the Act. Management is also responsible for such internal control as management determines necessary to enable the University's compliance with the specified requirements.

### **Practitioner's Responsibility**

Our responsibility is to express a reasonable assurance opinion on the University's compliance based on the evidence we have obtained.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the University complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

### **Independence and Quality Control**

We have complied with the independence and other ethical requirements of the Chartered Professional Accountants of Nova Scotia Code of Professional Conduct.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Opinion**

In our opinion, the University complied with the specified requirements established in the *Public Sector Compensation Disclosure Act* for the year ended March 31, 2022, in all significant respects.

We do not provide a legal opinion on the University's compliance with the specified requirements.

Sydney, Nova Scotia  
June 29, 2022

MNP LLP

Chartered Professional Accountants

**Cape Breton University**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2022*

Received by	Compensation
Alam, Jasmine	\$ 166,027
Anwar, Amar	129,984
Arseneau, Catherine	121,293
Ashtab, Sahand	182,098
Augustine, Stephen	145,876
Barre, D. Edward	143,497
Beresford, Roderick	103,930
Bernard, Eleanor	101,640
Bierenstiel, Matthias	129,006
Brann-Barrett, M. Tanya	193,460
Brennick, Deborah Ann	110,755
Britten, Allen	160,954
Broadhead, Lee-Anne	143,340
Brodie, Ian	120,469
Brown, Keith	185,873
Burrow, Sylvia	127,299
Byrne, Tammy	102,276
Callary, Bettina	110,682
Campbell, Robert	211,530
Carre, Geoffrey	103,259
Chen, Shaohua	137,521
Chisholm, Catherine	109,050
Chisholm, Rebecca	131,744
Christie, Sheila	124,051
Condon, Paula	118,354
Connell, Jane	114,953
Connors, Douglas	111,675
Cordeau, Marcel	148,085
Cormier, Chantelle	106,308
Corsano, Theresa	119,750
Currie, Jennifer	106,514
D'Cunha, Godwin	125,917
Deane, Melissa	110,337
deLamirande, Patrick	137,299
Dingwall, David	392,893
Doucette, Mary E.	111,031
Doucette, Rachel	120,753
Ersoy, Ayse Begum	141,681
Gerrie, James	143,845
Gibbs, Terry	128,651
Gilbert, Stephanie	107,730
Gillis, Florie	112,328
Glassey, Barb	128,741
Goora, Claude	104,617
Griscti, Odette	130,617
Hamilton, Donald	105,328
Hannem, Louis	125,920
Harris, Tracey	106,648
Hatcher, Bruce	132,794
Hayes, J. Derrick	172,565
Henick, Michael	113,707
Hiscock, G. Todd	114,198
Howard, Patrick	161,127

See accompanying notes to the Statement of Disclosure of Compensation.

**Cape Breton University**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2022*

Received by	Compensation
Hubbert, Norm	\$ 103,282
Hudec, John	112,137
Jack-Malik, Sandra	113,329
Jamieson, Barbara	125,832
Jetha, Michelle	106,705
Johnson, David	135,062
Jones, Katherine	120,769
Jones, Rebecca	108,920
Jujuly, Muhammad	115,688
Karaphillis, George	138,378
Keating, Mary	101,640
Kelley, Judith	104,716
Kelly, Shauna	144,143
Kennedy, Karen	119,856
Kerr, Peter	101,640
Korol, Susan	122,341
Kreber, Carolin	162,991
Krug, Kate	112,137
Kuhnke, Janet	140,592
Lee-Dadswell, Geoffrey	120,269
Leviten-Reid, Catherine	122,056
Lewis, Jane	165,306
Lillington, Tracy	124,786
Lionais, Douglas	148,921
MacDonald, Angela	133,040
MacDonald, Glenn	104,796
MacDonald, J. Parker	105,702
MacDonald, Michael	119,356
MacDonald, Shauna	100,500
MacDougall, Paul	122,153
MacInnis, Blair	144,603
MacInnis, Gordon	273,292
MacIntyre, Peter	162,818
MacIsaac, Donald	103,006
MacKinnon, John	186,284
MacKinnon, Lachlan	101,805
MacKinnon, Richard	228,975
MacLean, Nita	115,120
MacLennan, Bernard	109,316
MacLeod, Erna	121,212
MacMillan, John Charles	133,664
MacMullen, Jill	110,561
MacNeil, Blair	112,112
MacNeil, Elaine	113,592
MacNeil, Sean	108,656
MacPhee, Cynthia	132,287
MacPherson, Joseph	107,696
MacPherson, Stephanie	135,960
Martell, Jaime	129,141
Mayich, John	122,751
Mazumdar, Bishakha	108,458
McCarron, Ronald	114,918
McCorquodale, David	162,364

See accompanying notes to the Statement of Disclosure of Compensation.

**Cape Breton University**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2022*

Received by	Compensation
McDonald, Christopher	\$ 106,668
McDonald, Melissa	128,283
McIsaac, Corrine	138,270
McKague, Kevin	119,379
Mercer, Carl	128,538
Mersereau, Helen	129,930
Mesics, Kaitlyn	123,687
Miadonye, Adango	173,280
Mkandawire, Martin	139,821
Modesto, Sean	128,741
Moir, Scott	126,739
Molloy, Andrew	155,160
Morrison, Mary	124,650
Morrison, Patricia	135,410
Mount, Dana	116,458
Mulo Farenkia, Bernard	171,222
Myles, Stephanie	107,474
Nemeth, Willena	147,976
Nicholls, Roderick	156,794
Oakes, Ken	113,870
Odartey-Wellington, Felix	132,574
Olivares Aguila, Jessica	105,135
O'Neill, Patricia	110,811
Ostaszewski, Marcia	114,620
Parish, Joseph	101,640
Parnaby, Andrew	200,871
Parsley, Lenore	102,325
Pettigrew, Todd	149,400
Pierrynowski, Richard	168,787
Power, Robert	101,640
Preen, James	142,791
Prendergast, Michelle	104,126
Provost, Murielle	107,196
Pysarenko, Sergiy	102,676
Rajabi, Enayat	135,666
Ramji, Rubina	140,025
Ranni, Shaun	109,333
Rawlings, Timothy	129,241
Reynolds, Andrew	138,021
Riome, Barrie	124,093
Robertson, Erin	111,797
Robinson, William J.	119,404
Rodney, Scott	114,943
Rowe, Karen	127,111
Ryan, John	100,705
Salazar, Vielka	109,472
Salter Burke, Sara	111,531
Schmidt, Heather	112,637
Shang, Wei	121,298
Silverberg, Mark	137,076
Sparling, Heather	126,383
Standing, Paul	156,619
Stewart, Robert	173,377
Sylvester, Laurianne	107,792

See accompanying notes to the Statement of Disclosure of Compensation.

**Cape Breton University**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2022*

---

Received by	Compensation
Tanchak, Michael	\$ 152,488
Taylor, Claudette	165,600
Tunnicliff, Jamie	118,419
Urbaniak, Thomas	135,775
Van Rooyen, Deanne	103,324
Venter, Susan	124,607
Vital Soto, Alejandro	110,781
Walsh, Audrey	124,300
Wardley, Leslie	108,148
Warren, Russell	101,917
Watuwa, Richard	142,345
Whelan, Elana	111,593
White, Dawn	121,248
Whiting, Bilynda	126,188
Wright, Margaret Ann	153,576
Xia, Congying	139,178
Yousefi, Jamileh	109,208
Zhang, Xu	114,155

---

See accompanying notes to the Statement of Disclosure of Compensation.

**Cape Breton University**  
**Notes to the Statement of Disclosure of Compensation**  
*For the year ended March 31, 2022*

---

**1. BASIS OF ACCOUNTING**

This statement has been prepared by Cape Breton University (University) to comply with the reporting requirements of the Public Sector Compensation Disclosure Act (the Act) of the Province of Nova Scotia. The Act requires public sector bodies disclose to the public the amount of compensation it pays to any person if that compensation is in excess of \$100,000 in a fiscal year.

**2. SIGNIFICANT ACCOUNTING POLICIES**

a) Persons covered under the Act

Section 3 of the Act states that the University is required to disclose compensation of \$100,000 or more that it pays or provides, directly or indirectly to, or for the benefit of, each of its directors, officers, employees, contractors and consultants. Management has given consideration to the following:

Individuals – The University considers any individual with an employment contract between the individual and the University to be an employee.

Secondments – Employees on secondment to another organization and are not expensed in the records of the University are excluded from this statement.

Contractors and consultants – The University considers any entity to whom it issues a T4A to be a contractor or consultant.

b) Compensation

For purposes of The Act, compensation means 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,

- All overtime payment, retirement or severance payments, lump-sum payments and vacation payouts,
- The value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
- Long-term incentive plan earnings and payouts,
- The value of benefits derived from vehicles or allowances with respect to vehicles,
- The value of the benefit derived from living accommodations provided or any subsidy with respect to living accommodation,



**Cape Breton University**  
**Notes to the Statement of Disclosure of Compensation**  
*For the year ended March 31, 2022*

---

**2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

b) Compensation (continued)

- Payments made for exceptional benefits not provided to the majority of employees,
- Payments for memberships in recreational clubs or organizations, and
- The value of any other payment or benefit prescribed in the regulations.

c) Exclusions

Certain types of payments have been excluded in determining compensation paid under the Act,

- Professional membership dues paid by the employer where the employer is deemed to be the primary beneficiary of the payment, pursuant to guidelines followed by the Canada Revenue Agency,
- Payments made to the estate of deceased employees, and
- Benefit payments that are provided to the majority of employees.