

**Cape Breton-Victoria Regional Centre
For Education
Statement of Disclosure of Compensation
*March 31, 2022***



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Independent Auditor's Report

To the Honorable Becky Druhan - Minister, Education and Early Childhood Development

Opinion

We have audited the Schedule of Compensation (the Schedule) for Cape Breton Victoria Regional Centre for Education ("the Centre for Education") for the year ended March 31, 2022 and a summary of significant accounting policies.

In our opinion, the accompanying Schedule is prepared, in all material respects, in accordance with 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 Schedule* 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 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.

Other Matter

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.

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 Centre for Education to meet the reporting requirements of the PSCD Act referred to above. 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 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.

Those charged with governance are responsible for overseeing the Centre for Education'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 the 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 Centre for Education's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, 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.

Chartered Professional Accountants

Dartmouth, Nova Scotia

June 28, 2022

Cape Breton-Victoria Regional Centre for Education
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For the year ended March 31, 2022

Received by		Compensation
Anderson	Carl	\$ 108,182
Andrea	Mary	100,705
Andrews	Lesley	105,944
Astephen	Lee	110,300
Aucoin	Suzanne	105,944
Aucoin-Coleman	Danielle	124,765
Aucoin-Russell	Tammy	105,944
Barron	John	112,684
Beaton	Daniel	120,654
Bernard	Barrie	110,905
Bonnar	Milton	100,095
Boudreau	Jessica	100,705
Boutilier	John	120,043
Briggs	Janet	119,410
Brown	Suzanne	116,461
Burke	James	103,713
Burke	Lee-Ann	107,182
Burke	Sandra	116,531
Campbell	Karen	105,944
Campbell	Stephanie	124,106
Campbell-MacDonald	Leanna	105,944
Carew	Ronald	107,066
Chisholm	Joseph	126,354
Clare-Duggan	Lauren	100,705
Clarke	Arlene	107,678
Coleman	Michelle	113,100
Coleman	William	111,976
Collier	Tracie	122,792
Corbett	Kimberly	101,211
Crawford-Carter	Lynn	128,703
Currie	Neila	110,935
Currie-Simms	Angela	108,312
Delaney	Maralyn	116,395
Dolan	Melanie	123,524
Dove	Nancy	138,033
Ettinger	Tamalah	112,320
Gartland	Paul	116,784
Gillis	Ann	110,671

See accompanying notes to the Statement of Disclosure of Compensation

Cape Breton-Victoria Regional Centre for Education
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Received by		Compensation
Graves	Marjorie Ann	100,705
Holland	Donald	125,652
Jamieson	Tanya	114,055
Jones-McNeil	Marilyn	102,817
Kearney	Kevin	112,305
Kelley	Susan	161,689
Kelly	Michael	102,493
King	Wendy	137,207
Kublek	Kurt	122,792
Kublek	Sheila	115,514
Kyte	Anne	101,819
Kyte	Harold	112,658
Lavery	Brenda	108,134
LeBlanc	Nicole	116,531
LeBlanc	Trevor	111,987
MacArthur-MacAulay	Michelle	100,705
MacAulay	Todd	108,153
MacDonald	Lewis	122,575
MacDonald	Susan	105,944
MacDougall	Stephen	122,792
MacKay-Carroll	Lori	121,272
MacKenzie	Arlene	111,684
MacKenzie	Cori	100,833
MacLean	Lisa	112,518
MacLeod	Marilyn	115,674
MacNeil	Bernadette	113,100
MacNeil	Elizabeth	102,635
MacNeil	M. Theresa	115,902
MacNeil	Stephen	107,510
Martin	Ronald	103,297
Matheson	Serena	110,359
McCormick	Bonita	107,479
McInnis	Lyn	106,737
McKinlay	Brian	104,114
McLeod	Mary	114,518
McNeil	David	113,083
McNenly	Kelly	116,518
McPhail	Coralie	104,932

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Cape Breton-Victoria Regional Centre for Education
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Received by		Compensation
McPhee	Michael	104,389
Milburn	Tim	100,095
Miller-MacKeigan	Shauna	100,705
Mombourquette	Michael	108,719
Mombourquette	Paul	115,424
Moore	Alana	116,025
Morrison	Shaun	102,895
Muller	Ronald	121,492
Nicolson	Christopher	125,589
Oliver	Darlene	100,705
Oliver	Geoff	111,336
O'Neill	Greg	124,214
O'Neill	Kevin	104,114
Orychock	Amber	120,032
Palmizi	Nadine	108,886
Patterson	Heather	112,513
Podetz	Troy	112,309
Porter	Kenneth	105,334
Reid	John	120,519
Richardson	Genevieve	100,705
Ryan	Shane	112,717
Sampson	Brenda	104,724
Sampson	Rhonda	100,809
Sheppard	Roberta	108,183
Simm	Wanda	106,791
Strangis-McPhee	Juanita	107,635
Stubbert	Michelle	113,367
Sullivan	Donna	117,553
Urquhart	Heather	107,594
Urquhart	S. Marlene	122,792
Vokey	Barbara	108,702
White	Shauna	104,295

See accompanying notes to the Statement of Disclosure of Compensation

Cape Breton-Victoria Regional Centre for Education
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-Victoria Regional Centre for Education (Centre) 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 Centre 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 Centre considers any individual with an employment contract between the individual and the Centre to be an employee.

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

Contractors and consultants – The Centre 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

Cape Breton-Breton-Victoria Regional Centre for Education
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For the year ended March 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) Compensation (continued)

- 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,
- Payments made for exceptional benefits not provided to the majority of employees,
- Payments made for employee portion of life insurance and dependent life insurance
- 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.

3. DISCLOSURE OF TOTAL PAID COMPENSATION AND EMPLOYEE EXPENDITURES

Total compensation of \$ 124,220,652 and Total employee expenditures of \$978,267 were paid out by the Cape Breton-Victoria Regional Centre for Education during the 2021-22 fiscal year.