

**Family Service of Eastern
Nova Scotia
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 Directors of Family Service of Eastern Nova Scotia:

We have undertaken a reasonable assurance engagement of Family Service of Eastern Nova Scotia's (the Agency) 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 Agency 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 Agency's compliance with the specified requirements of the Act. Management is also responsible for such internal control as management determines necessary to enable the Agency's compliance with the specified requirements.

Practitioner's Responsibility

Our responsibility is to express a reasonable assurance opinion on the Agency'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 Agency 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 Agency 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 Agency's compliance with the specified requirements.

Sydney, Nova Scotia
July 22, 2022

MNP LLP

Chartered Professional Accountants

Family Service of Eastern Nova Scotia
Statement of Disclosure of Compensation

For the year ended March 31, 2022

Received by	Compensation
Church, Mary Jo	\$ 132,291
MacDonald, Nancy	148,602

See accompanying notes to the Statement of Disclosure of Compensation.

Family Service of Eastern Nova Scotia

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 Family Service of Eastern Nova Scotia (Agency) 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 Agency 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 Agency considers any individual with an employment contract between the individual and the Agency to be an employee.

Contractors and consultants – The Agency 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,
- 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.