

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

Nova Scotia Community College

Year ended March 31, 2022



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INDEPENDENT AUDITORS' REPORT

To the President of the Nova Scotia Community College

Opinion

We have audited the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Nova Scotia Community College (the "Entity") for the year ended March 31, 2022 and notes to the schedule, including a summary of significant accounting policies (Hereinafter referred to as the "schedule").

In our opinion, the accompanying schedule for the year ended March 31, 2022 of the Entity is prepared, in all material respects, in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

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 "***Auditors' Responsibilities for the Audit of the Schedule***" section of our auditors' report.

We are independent of the Entity 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 – Financial Reporting Framework

We draw attention to Note 1 in the schedule, which describes the applicable financial reporting framework and the purpose of the schedule.

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 section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010; this includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.

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

Auditors' 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 auditors' 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 Entity's internal control.



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

KPMG LLP

Chartered Professional Accountants

Halifax, Canada

June 23, 2022

Nova Scotia Community College

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

Year ended March 31, 2022

Last Name	First Name	Amount
Adler	Adrien	126,701
Ahmad	Abid	115,275
Allen	Kathleen	144,635
Allen	Graham	100,215
Angove	Robert	113,078
Archer	Jennifer	128,865
Arsenault	Christine	135,987
Arsenault	Audrey	114,980
Aucoin	Denis	109,458
Baillie	Stacey	141,107
Barrett	Glenda	149,599
Bennett	Janice	106,795
Bourque	Randy	109,251
Bowers	Lore	112,769
Boyd	Lawrence	114,980
Boyle	Lisa	112,100
Brandwin-Glait	Julia	114,980
Brown	Steve	114,980
Brown	Jarrod	105,699
Bureaux	Don	286,615
Burgess	Stacey	106,528
Burke	Anna	190,772
Bussey-Sare	Michelle	135,987
Byrne	Janet	156,319
Callaghan	Barbara	104,985
Cameron	Kathleen	115,685
Cameron	Kevin	109,458
Chambers	William	103,065
Champion	Margaret	148,534
Chapman	Michael	115,470
Charlton	Patricia	106,942
Chase	Kevin	103,038
Church	Andrew	104,744
Clark	Jason	145,466

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2022

Last Name	First Name	Amount
Clark	Bruce	121,676
Clark	Carole	107,922
Collens	Erin	108,474
Collins	Terrence	144,635
Connors	Shawn	114,980
Corbin	James	112,115
Corkum	David	105,354
Costelo	Deborah	109,458
Daisley	Edward	115,973
Dakin	Duane	114,980
Daly	Christopher	135,987
Davis	Rosemary	103,549
DeLong	Ashley	109,458
D'Entremont	Gerard	109,458
d'Entremont	Marcel	100,739
Desmond	Darren	100,033
Dewey	Brian	114,980
DiGiosia	Marco	116,045
Donovan	Tricia	141,590
Dorey	Jamus	100,482
Doucette	Michelle	103,211
Edwards	Laurie	126,453
Facey	Dale	116,176
Fancy	Brian	109,877
Farrell	Hugh	113,652
Fisher	Connie	116,212
Foran	Lori	117,460
Foster	Monica	208,830
Gatza	Peter	103,038
Gerrior	Kevin	102,616
Gillespie	Karen	114,980
Graham	Angela	107,676
Grandy	Joseph	108,373
Grant	Beverley	116,045

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2022

Last Name	First Name	Amount
Gunn	Tom	148,534
Hammond	Taralee	156,150
Hanson	Donald	113,260
Harrison	Julia	114,980
Hartling	James	114,980
Hartwell	Lynn	204,778
Helmer	Leif	108,705
Hublely	Bruce	114,980
Hunt	Susan	103,027
Isner	Robbie	109,551
Iwasaki	Susan	104,341
Jardine	Donald	115,275
Jillings	Kevin	114,980
Joseph	Alain	126,453
Kamara	Abu	103,293
Keener	Terrah	143,535
Kelloway	Bruce	114,980
Kelly	Daniel	155,057
Kelly	Tina	121,163
Kelly	J. Michael	107,413
Kennedy	Pamela	114,980
Kennedy-Pippy	Kelly	116,459
Kettley	Sean	107,458
King	Lisa	102,706
Kolanko	Mark	103,482
Krzywonos	Lech	144,635
Kuipers	Rachel	109,961
Lafford	Andrew	137,691
Langille	Doug	109,458
Leighton	Katrina	102,710
Lipsett	Blair	116,260
MacDonald	Lawrence	141,308
MacDonald	Theresa	111,588
MacDonald	Stuart	109,458

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2022

Last Name	First Name	Amount
MacDougall	Elizabeth	114,980
MacFadyen	Kenda	109,458
MacGregor	Helen	116,045
Machan	Glen	110,353
MacIntyre	Mark	116,045
MacKenzie	Gordon	132,195
MacKinnon	Vicki	114,980
MacLaren	Brian	111,415
MacLeod	Dwayne	109,458
MacNeil	Gordie	115,196
MacNeil	Lois	103,798
MacPherson	Scott	148,534
Mann	Maxine	140,751
McCarron	Peter	116,045
McCarthy	Angela	109,458
McCormack	Donald	147,406
McDonah	Anne	110,565
McDonald	Wanda	109,885
McRae-Murphy	Donna	104,744
Meloney	Patricia Lynn	109,458
Mercer	Robert	107,248
Merchant	Odette	117,814
Metherall	Sarah	107,858
Mfoumou	Etienne	114,980
Miller	Sunday	114,981
Moeller	Christin	102,772
Mombourquette	Amanda	106,585
Moore	Diane	106,610
Moore	Andrew	100,091
Morash	Andrew	103,331
Nichols	Michael	108,033
Nickerson	Lise	114,980
Odinga	Godfrey	103,355
O'Halloran	Kevin	124,163

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2022

Last Name	First Name	Amount
Ollerhead	Jocelyn	114,980
Oram	Lindsey	114,980
Orr	Katherine	126,453
Oxner	Andrew	109,458
Pace	Lynn	109,458
Parsons	Kimberley	100,674
Peach	Shea	100,376
Phillips	Dion	116,045
Pike	Susan	110,473
Poirier	Raymond	109,458
Pothier	Mel	114,980
Provoe	Jill	164,666
Purcell	Michael	114,980
Richards	Sonia	139,249
Ritchie	Jacob	120,789
Rogers	Doug	101,667
Rose	Anthony	114,980
Russell	Gregory	147,406
Salmon	Nancy	111,962
Sanford	Susan	114,980
Saxena	Vivek	135,500
Shepherd	Patricia	100,376
Sherman	Jadine	114,980
Smith	David	116,045
Smith	Mark	114,980
Smith	Angus	105,463
Snyder	Kathleen	122,388
Spares	Bruce	127,567
Spearns	Daniel	109,458
Stevens	Andrew	114,980
Stevens	Darrell	109,458
Stewart	Andrea	126,453
Stratton	John	100,846
Strubank	William	109,458

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2022

Last Name	First Name	Amount
Surette	Faren	109,458
Taylor	Jeffrey	155,961
Taylor	Matt	114,979
Taylor	Glenn	109,462
Thompson	Mary	148,534
Turner	Glenn	107,877
Vankoughnett	Mathew	114,980
Wadden	Spencer	110,064
Walker	Anne	114,980
Walker	Kimberlea	110,523
Watkins-Jackson	Kaneka	103,350
Weatherhead	Jennifer	107,436
Webster	Timothy	115,243
White	Donna	107,003
Wiens	Alana	110,198
Williams	Roxanne	116,507
Williams	Sheri	104,908
Wilms	Karla	114,980

See accompanying notes to the financial information

Nova Scotia Community College

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

Year ended March 31, 2022

1. Basis of accounting:

The statement of employees with compensation in excess of \$100,000 has been prepared in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010 (the "Act"). The Act includes a definition of compensation in Section 2(b) as follows:

"Compensation" is defined as 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. Compensation includes, without restricting the generality of the foregoing,

- a) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts;
- b) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans;
- c) long-term incentive plan earnings and payouts;
- d) the value of the benefit derived from vehicles or allowances with respect to vehicles;
- e) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation;
- f) payments made for exceptional benefits not provided to the majority of employees;
- g) payments for memberships in recreational clubs or organizations, and
- h) the value of any other payment or benefit prescribed in the regulations.

Significant interpretations of the financial reporting provisions of the Act include:

An employee is considered to be anyone to whom the Nova Scotia Community College issues a T4 slip and also includes contractors or consultants that are sole proprietors or incorporated individuals.

2. Significant accounting policy:

Compensation:

Compensation is determined in accordance with Section 3 of the Act and is recognized on a cash basis.

Nova Scotia Community College

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

Year ended March 31, 2022

3. College Service Award:

The College provides a service award to eligible employees who retire based on a percentage of compensation and years of service earned up until April 1, 2015. Effective April 1, 2015, the College's service award (the "CSA") was effectively frozen, consistent with the Public Services Sustainability Act. This award is paid to eligible employees in the year of retirement. In 2018 and 2019, the Province offered a one-time payout option to all non-union, management and bargaining unit employees who have a service award and whose service was previously frozen. Payouts qualify as compensation as noted in note 1 a) and are included in the year of payout.