
Nova Scotia Legal Aid Commission

Supplementary Compensation Information
For the Year Ended March 31, 2022

**Nova Scotia Legal Aid Commission
Supplementary Compensation Information
March 31, 2022**

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Independent auditor's report

Grant Thornton LLP
Nova Centre, North Tower
Suite 1000, 1675 Grafton Street
Halifax, NS
B3J 0E9
T +1 (902) 421-1734
F +1 (902) 420-1068

To the members of the Board of the
Nova Scotia Legal Aid Commission

Opinion

We have audited the Nova Scotia Legal Aid Commission's ("the Commission") Statement of Supplementary Compensation information for the year ended March 31, 2022, and the notes, including a summary of significant accounting policies (together, the "Statement").

In our opinion, the accompanying Statement for the year ended March 31, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions in the Public Sector Compensation Disclosure Act, 2010, C.43, S.1.

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 Statement* section of our report. We are independent of the Commission in accordance with the ethical requirements that are relevant to our audit of the Statement 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

We draw attention to Note 1 to the Statement, which describes the basis of reporting. The Statement is prepared to assist the Commission in meeting the requirements of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the Statement in accordance with the Public Sector Compensation Disclosure Act, 2010, C.43, S.1, and for such internal control as management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

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

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. 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 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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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.

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script font.

Halifax, Canada
June 3, 2022

Chartered Professional Accountants

**Nova Scotia Legal Aid Commission
Supplementary Compensation Information
For the Year Ended March 31, 2022**

Under the *Public Sector Compensation Disclosure Act*, all organizations which are part of the Government Reporting Entity must disclose all compensation paid to any person that totals \$100,000 or more in the fiscal year. The following information is being disclosed in accordance with the Act.

Amoud, Antonios	131,152	Mahoney, Nicole J	150,561
Anderson, Jennifer	128,718	Manzer, Morgan	114,696
Astephen, Emma	111,640	Mason, Shannon	155,077
Baker, David	150,561	McDougall, Sheila	150,561
Baranowski, Alex	127,907	McNally, Kent	150,561
Bearden, Joshua	132,444	McNeil, Gregory	120,334
Brown, Meghan	112,833	Moore, Charlene	171,597
Burton, Iain	111,523	Moores, Robert	155,077
Cain, Jennifer	147,381	Muir, R. Bruce	105,409
Campbell, Nicole	131,462	Newton, Geoffrey	150,561
Carter, Shawn	118,149	Nodelman, Joshua	120,595
Chipman, Robert	166,820	Nolen, Peter	150,561
Chisholm, Zachary	112,261	Patriquin, Kevin	155,437
Coady, Colin	113,454	Perry, Jill	166,820
Darraha, Matthew	150,921	Postlewaite, Gussie	161,962
Dill, Matthew	132,444	Queripel, Lonny	166,820
Drohan-Burke, Jessica	121,887	Richard, Ashlea	117,540
Egereonu, Ogemdi	101,335	Robertson, Stephen	167,180
Endres, Karen	155,077	Rogers, Drew	122,769
Englehutt, Gregory	117,540	Rolle, Brandon	128,369
Fahie, Heidi	105,964	Rovers, Nicole	145,582
Forbes, Krista	166,820	Rowlett, Kelly	150,561
Francis, Giancarla	100,213	Ryan, Kelly	139,586
Fulmer, Margo	125,699	Sarson, Brad	162,655
Gilmer, Lola	161,962	Sheppard, Paul	113,814
Glasgow, Wakai	128,358	Snow, Amber	139,896
Green, Meg	140,157	Snow, James	128,718
Greer, Kenneth	161,962	Stephens, Brian	155,077
Gregory, Robyn	108,937	Stordy, Paul	166,820
Hillson, Stephanie	155,077	Thompson, Christa	135,810
Hoehne, Nicolas	120,024	Vacon, Jamie	120,334
Hutchinson, Kathleen	112,212	Van Dyk, Daleen	123,241
Jones, Patricia	143,262	Vardigans, Brain	159,670
Jones, Tanya	150,561	Whynot, Barry	169,014
Killam, Cheri	117,180	Wohler, Tammy	155,077
Kuna, Michael	150,561	Zayid, Samira	166,820
Lacey, Jill	150,561		
Levasseur, Claire	132,754		
Lilley, Cassandra	109,297		
Lloy, Douglas	150,921		
Longley, Megan	102,949		
MacAulay, Chrystal	147,778	<u>Private Lawyers:</u>	
MacKeen, Cameron	150,561	Boubnov, Pavel	151,028
MacLaughlin, Shawn	150,561	Fitch, Nicholaus	134,936
MacLeod, Darren	166,820	Sutherland, Robert	154,261
MacNeil, Matthew	153,931		
MacSween, T. Danielle	109,297		
Mahoney, David	166,820		

Nova Scotia Legal Aid Commission
Notes to the Statement of Compensation
For the Year Ended March 31, 2022

1. Basis of Reporting

This statement has been prepared by Nova Scotia Legal Aid, a public sector body, required to report compensation information pursuant to the Public Sector Compensation Disclosure Act (the "Act") of the Province of Nova Scotia.

The management of Nova Scotia Legal Aid 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 Nova Scotia Legal Aid or in a statement prepared for the purposes of the Act and certified by its auditors.

2. Compensation

Section 2(b) of the Act defines compensation 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, and includes, without restricting the generality of the foregoing:

- (i) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts;
- (ii) the value of loan or loan-interest obligations that have been extinguished and 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 living accommodation provided or any subsidy with respect to living accommodation;
- (vi) payments made for exceptional benefits not provided to the majority of employees;
- (vii) payments for memberships in recreational clubs or organizations; and
- (viii) the value of any other payment or benefit prescribed in the regulations.