

Statement of Compensation required pursuant to  
the Public Sector Compensation Disclosure Act

**Quest: A Society for Adult Support & Rehabilitation**

Year ended March 31, 2022

## Independent Auditor's Report

To the Board of Directors of Quest: A Society for Adult Support & Rehabilitation

### Opinion

We have audited the accompanying Statement of Compensation for the Public Sector Compensation Disclosure Act of Quest: A Society for Adult Support & Rehabilitation (the "Society") for the year ended March 31, 2022, and a summary of other explanatory information (together, the "Statement"). The Statement has been prepared by management in accordance to Section 4 of the Public Sector Compensation Disclosure Act.

In our opinion, the information presented in the accompanying Statement presents fairly, in all material respects, the compensation of the Society for the year ended March 31, 2022, in accordance with Section 4 of the Public Sector Compensation Disclosure Act.

### Basis of 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 Society 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the Statement in compliance with Section 4 of the Public Sector Compensation Disclosure Act, 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.

### Auditor's Responsibility for 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 the 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 Society's internal control.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

A handwritten signature in black ink that reads "Lyle Tilley Davidson". The signature is written in a cursive, flowing style.

Halifax, Nova Scotia  
September 28, 2022

CHARTERED PROFESSIONAL ACCOUNTANTS

**Quest: A Society for Adult Support & Rehabilitation**  
Statement of Compensation required pursuant to the Public Compensation  
Disclosure Act  
Year ended March 31, 2022

Section 4 of the Public Sector Compensation Disclosure Act of the province of Nova Scotia requires public sector bodies to publicly disclose the amount of compensation it pays or provides, directly or indirectly, to any person in the fiscal year if the amount of compensation to that person is one hundred thousand dollars or more including compensation paid to, or for the benefit of, each of its board members, officers, employees, contractors and consultants.

**Board Members, Officers and Employees, Contractors and Consultants**

For the year-ended March 31, 2022, the following board members, officers and employees received compensation of \$100,000 or more:

<b>Last name</b>	<b>First name</b>	<b>Position title</b>	<b>Total Compensation</b>
Rudderham	Joseph	Executive Director	\$138,115

# **Quest: A Society for Adult Support & Rehabilitation**

Note to the Statement of Compensation Required pursuant to the Public

Compensation Disclosure Act

Year ended March 31, 2022

## **Basis of Reporting**

This Statement has been prepared by Quest: A Society for Adult Support & Rehabilitation, a public sector entity, as they are required to report compensation information pursuant to the Public Sector Compensation Disclosure Act of the Province of Nova Scotia.

The management of Quest: A Society for Adult Support & Rehabilitation is responsible for the preparation of this Statement in accordance with the Public Sector Compensation Disclosure Act.

Section 4 of the Public Sector Compensation Disclosure Act requires that the information reported in this Statement be disclosed in the body of the audited financial statements of Quest: A Society for Adult Support & Rehabilitation or in a statement prepared for the purposes of the Act certified by its auditors.

## **Compensation**

Section 2(b) of the Public Sector Compensation Disclosure 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 of 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.