



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Seaview Manor Corporation

Opinion

We have audited the accompanying schedule of public sector compensation of Seaview Manor Corporation (the "Manor") for the year ended March 31, 2022, and a summary of other explanatory information [together, the "schedule"].

In our opinion, the accompanying schedule for the year ended March 31, 2022 is prepared, in all material respects, in accordance with Section 2 of the Public Sector Compensation Disclosure 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 Manor 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 – Basis of Accounting and Restriction on Use

We draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule is prepared to assist the Manor to meet the requirements of Section 2 of the Public Sector Compensation Disclosure Act. As a result, the schedule may not be suitable for another purpose. Our report is intended solely for the Manor and the Province of Nova Scotia and should not be used by parties other than the Manor and Province of Nova Scotia. 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 Section 2 of the Public Sector Compensation Disclosure Act, and for such internal control as management determines is necessary to enable the preparation of schedule that are free from material misstatement, whether due to fraud or error.

In preparing the schedule, management is responsible for assessing the Manor's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Manor or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Manor'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 this schedule.

As part of an audit in accordance with CASs, 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 Manor's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Manor's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Manor to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the schedule, including the disclosures, and whether the schedule represent 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.

Sydney, Nova Scotia
November 21, 2022



Chartered Professional Accountants

Highland Manor Municipal Housing Corporation

**SCHEDULE OF COMPENSATION FOR THE PUBLIC SECTOR COMPENSATION
DISCLOSURE ACT
COMPENSATION OF \$100,000 OR MORE OF BOARD MEMBERS, OFFICERS AND
EMPLOYEES**

Year ended March 31, 2022

Notes:

1. The compensation amount is calculated in accordance with the requirements of the Public Sector Compensation Disclosure Act. Compensation includes all salaries and allowances, overtime payments, retirement or severance payments, lump sum payments, vacation pay-outs, retroactive payments and taxable benefits and bursaries.

The Public Sector Compensation Disclosure Act requires public sector bodies to disclose:

- [i] the compensation paid to the Chairperson of its Board of Directors, if the Chairperson's compensation is \$100,000 or more;
- [ii] the compensation paid to the members of the Board of Directors; and
- [iii] the individual compensation paid to its officers and employees whose compensation is \$100,000 or more.

Name	Position	Total Compensation
Doucette, Eric	Administrator	\$106,909
Spencer, Brenda	Registered Nurse	\$103,650