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Schedule of employees with  
compensation in excess of \$100,000  
Public sector compensation  
disclosure report  
**St. Francis Xavier University**

March 31, 2022

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## Independent Auditor's Report

To the management of  
St. Francis Xavier University

### Opinion

We have audited the accompanying Public Sector Compensation Disclosure Report of St. Francis Xavier University (the "University") for the year ended March 31, 2022 (the "Schedule"). The Schedule has been prepared by management based on the Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1.

In our opinion, the Public Sector Compensation Disclosure Report of the University for the year ended March 31, 2022, is prepared, in all material respects, in accordance with 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 ("Canadian GAAS"). 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 University 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 – Amended Schedule

We draw attention to Note 2 to the financial statements, which describes that the financial statements that we originally reported on June 15, 2022, have been amended and describes the matter that gave rise to the amendment of the schedule. Our opinion is not modified in respect of this matter.

### Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 of the Schedule, which describes the basis of accounting. The Schedule is prepared to meet the requirements of the *Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1*, dated December 10, 2010. As a result, the Schedule may not be suitable for another purpose.

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

Management is responsible for the preparation of the Schedule 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 Schedule that is free from material misstatement, whether due to fraud or error.

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

## **Auditor's Responsibilities for the Audit of the Schedule**

Our objectives are to obtain reasonable assurance about whether the Schedule 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 GAAS 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 Canadian GAAS, 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 University'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

*Deloitte LLP*

Chartered Professional Accountants  
May 5, 2023

**St. Francis Xavier University****Schedule of employees with compensation in excess of \$100,000**

Year ended March 31, 2022

Section 3 of the *Public Sector Compensation Disclosure Act, 2010* 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 benefit of, each of its board members, officers, employees, contractors, and consultants.

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

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

<b>Last Name</b>	<b>First Name</b>	<b>2022 Total Compensation</b>
Abelson	Donald	203,143
Adams	Carl	131,931
Al	Douglas	106,201
Alex	Marion	115,899
Alma	Eileen	115,191
Anderson	Alan	162,446
Anthony	Denton	115,208
Apaloo	Joseph	179,545
Aquino	Manuel	166,800
Aubrecht	Catherine	104,534
Austen	Erin	112,238
Baldner	Steve	102,803
Bantjes	Roderick	162,446
Beckett	Andrew	225,219
Bell	Kyler	131,590
Belliveau	Daniel	118,367
Beltrami	Hugo	177,395
Betker	Claire	154,352
Bickerton	James	164,640
Billington	Ryan	100,251
Bishop	Cory	113,940
Boyd	Iain	107,838
Boyle	Todd	152,230
Brebner	Karen	154,202
Brunkhorst	Kevin	128,347
Buksaitis	Tara	140,761
Callaghan	Tara	150,288
Cameron	Susan	130,233
Casey	Amanda	115,081
Chattopadhyay	Sutapa	101,250
Chisholm	Riley	117,923
Cho	Youngwon	133,727
Coady	Maureen	116,175
Comeau	Frank	117,490
Connolly	Daphne	119,647

**St. Francis Xavier University****Schedule of employees with compensation in excess of \$100,000**

Year ended March 31, 2022

<b>Last Name</b>	<b>First Name</b>	<b>2022 Total Compensation</b>
Cormack	Patricia	146,151
Cormier	James	130,233
Craig	Lisa	137,670
Cunningham	Gordon	143,925
D'arcy	Michael	128,911
Darwish	Linda	107,647
Daviau	June	107,010
De Leebeeck	Jacqueline	107,871
De Vries	Ranke	124,759
De'Bell	Keith	169,110
Delorey	Denise	103,873
Delorey	John	133,667
Dodaro	Santo	124,992
English	Leona	169,377
Estill	Laura	121,553
Finbow	Stephen	129,654
Foran	Andrew	180,482
Forestell	Nancy	144,327
Fox	Ann	135,091
Fraser	Yvonne	100,787
Frazer	Christopher	127,597
Fuller	Mark	119,397
Galway	Moira	136,863
Ghore	Yogesh	118,104
Gilham	Christopher	102,118
Gondra	Iker	130,846
Gregory	Sharon	134,823
Grenier	Yvon	162,446
Groarke	Louis	147,436
Gulam	Shah	101,711
Hakin	Andrew	372,589
Hale	Robert	144,361
Haller	Mikael	117,923
Hallett	Geniece	102,618
Halperin	Donna	146,911
Hanlon	Jacob	106,997
Hansen-Ketchum	Patti	155,506
Harling Stalker	Lynda	113,356
Helpard	Heather	128,053
Hughes	James	100,412
Hurst	Rachel	116,302
Hynes	Timothy	196,190

**St. Francis Xavier University****Schedule of employees with compensation in excess of \$100,000**

Year ended March 31, 2022

<b>Last Name</b>	<b>First Name</b>	<b>2022 Total Compensation</b>
Isnor	Richard	167,025
Iverson	Sandra	141,911
Jamieson	Jennifer	103,710
Kalman	Samuel	136,949
Kane	Daniel	102,653
Karunakaran	Velautham	140,439
Kearns	Laura-Lee	129,644
Kellman	Lisa	152,707
Kennedy	Robert	131,520
Khoury	Joseph	132,803
Kocay	Victor	162,448
Koch	Erika	126,582
Kolen	Angela	142,999
Kyte	Murray	212,021
Lalande	Guy	130,183
Landry	Julien	101,583
Langdon	Jonathan	117,222
Langille	Edward	156,858
Langley	Wendy	140,495
Latimer	Kevin	105,762
Leaist	Derek	162,395
Lebris	Karine	117,923
Leo	Teng Wah	119,068
Leung	Opal	107,203
Levman	Jacob	114,344
Lin	Man	142,676
Linkletter	Michael	106,439
Litz	Stefan	141,215
Lomore	Christine	106,201
Long	Bradley	126,318
Lukeman	Gregory	151,263
Lukeman	Ryan	111,704
Lunney Borden	Lisa	126,144
Lynes	David	130,183
MacAulay	Kenneth	166,414
MacDonald	Aaron	102,616
MacDonald	Alexis	105,331
MacDonald	Cathy	141,525
MacDonald	Donna	106,348
MacDonald	Lara	105,647
MacDonald	Leo	161,266
MacIntosh	Pauline	108,368

**St. Francis Xavier University****Schedule of employees with compensation in excess of \$100,000**

Year ended March 31, 2022

<b>Last Name</b>	<b>First Name</b>	<b>2022 Total Compensation</b>
Mackenzie	Kathleen	101,811
MacKenzie	Sasho	127,181
Mackey	Wendy	100,129
MacLean	Brian	131,322
MacLean	Kim	130,233
MacLellan	Mary Jessie	107,281
MacLellan	Leon	151,307
MacLeod	Katarin	116,226
MacNeil	Michelle	119,141
MacPherson	Leo	123,296
Madden	Robert	160,698
Mahaffey	Thomas	160,698
Maltby	Blair	125,647
Maltby	Neil	123,481
Mansell	Deborah	107,699
Marangoni	Gerry	183,446
Marmura	Stephen	105,310
Marquis	Paul	160,698
Marzlin	Karl-Peter	124,689
Mattie	David	107,958
Mbugua	Joyce	132,275
McCormick	Peter	164,237
McGibbon	Elizabeth	150,897
McGillivray	Mary	160,698
McInnis	Peter	139,968
McIver	Rhonda	120,913
McKenna	John	137,234
McKinnon	Margaret	107,871
McMillan	Leslie Jane	130,169
Melchin	Michael	150,339
Mitton	Jennifer	129,944
Morrison	Bobbi	140,813
Morse	Wendy	103,756
Moynagh	Maureen	158,125
Mukerji	Bhasker	122,089
Murray-Orr	Ann	122,397
Nguyen	Yen	106,692
Nilges	Mathias	131,823
Oguejiofor	Emeka	132,567
Omae	Kenji	106,964
Orlova	Galina	130,233
Orr	Jeffrey	195,613



**St. Francis Xavier University****Schedule of employees with compensation in excess of \$100,000**

Year ended March 31, 2022

<b>Last Name</b>	<b>First Name</b>	<b>2022 Total Compensation</b>
Oxner	Mary	139,725
Ozkok	Zeynep	100,868
Palanisamy	Ramaraj	143,299
Parikh	Bhavik	100,514
Paz	Maria	109,396
Penner	Ken	127,094
Perry	Adam	107,861
Peters	Randy	129,356
Poole	Peter	164,000
Potts	Jason	120,812
Provost	Kathleen	127,968
Rasmussen	Roy	160,698
Richardson	Holly	118,384
Risk	David	155,717
Roach	Mari	100,409
Robinson	Daniel	125,356
Robinson	Ingrid	102,404
Rosborough	Jonathan	112,300
Roy	Carole	124,797
Rushton	Cory	114,388
Scrosati	Ricardo	142,999
Semple	Rhonda	125,148
Smith	Douglas	155,988
Stan	Lavinia	159,320
Strong	Larissa	102,616
Sweet	William	165,279
Taylor	Barry	130,183
Taylor	Tara	130,899
Throop-Robinson	Evan	109,724
Tkacz	Gregoire	168,404
Tokarz	Wojciech	132,704
Trembinski	Donna	110,224
Tynan	Paul	140,990
van Bommel	Martin	153,403
Vandehoogen	Robert	161,151
Verberg	Norine	136,370
Vincent	Susan	154,600
Vishwakarma	Vijay	138,640
Vossen	Deborah	106,091
Wamsley	Kevin	359,506
Wang	Ping	169,446
Watt	Margo	154,436

**St. Francis Xavier University****Schedule of employees with compensation in excess of \$100,000**Year ended March 31, 2022

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<b>Last Name</b>	<b>First Name</b>	<b>2022 Total Compensation</b>
Weaver	Angela	115,541
Weaving	Charlene	148,543
Williams	Monica	118,011
Wilputte	Earla	162,446
Withey	Patrick	101,446
Wright	Kailin	103,710
Wyeth	Russell	114,412
Yang	Laurence	120,555
Yeo	Elizabeth	191,782
Young	David	119,171
Zecker	Robert	136,949
Zhou	Ping	146,024

**1. Basis of accounting**

The Schedule of Employees with Compensation in excess of \$100,000 has been prepared in accordance with the financial reporting provisions in Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1 (the "Act"). The Act includes a definition of compensation in Section 2(b) as follows:

"Compensation" is defined as a 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, retirements 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.

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

- (a) The reporting period is the fiscal year ended March 31.
- (b) An employee is considered to be anyone to whom the Corporation issues a T4 or a T4A and also includes contractors or consultants that are a sole proprietors or incorporated individuals.

*Compensation*

Compensation is determined in accordance with Section 2(b) of the Act and is recognized on a cash basis for only those employees, contractors and consultants with compensation in excess of \$100,000.

**2. Amended schedule**

The March 31, 2022, schedule of employees with compensation in excess of \$100,000 has been amended to correct the compensation for Andrew Hakin and Murray Kyte. Previously reported compensation was understated due to not including certain non-cash housing benefits these individuals received in the compensation schedule. This was a reporting error and is not a result of a change in the employment contracts.

The resulting impact of this is that compensation has been increased by \$24,000 for Andrew Hakin and \$7,200 for Murray Kyte.

**St. Francis Xavier University**

**Notes to the schedule of employees with compensation in excess of \$100,000**

Year ended March 31, 2022

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**2. Amended schedule (continued)**

The following balances on the schedule of employees have been adjusted:

	<b>2022 Previously stated</b>	<b>Adjustment</b>	<b>2022 Amended balances</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Murray Kyte	<b>204,921</b>	<b>7,200</b>	<b>212,121</b>
Andrew Hakin	<b>348,589</b>	<b>24,000</b>	<b>372,589</b>