

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

Strait Regional Centre for Education

March 31, 2022

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Independent auditor's report

Honourable Becky Druhan - Minister,
Education and Early Childhood Development

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Opinion

We have audited the Statement of Compensation for Strait Regional Centre for Education ("the Centre for Education") for the year ended March 31, 2022, and notes to Statement of Compensation, 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 of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("the PSCD 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 Statement* section of our report. We are independent of the Centre for Education 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 accounting. The statement is prepared to assist the Centre for Education in meeting the requirements of the PSCD Act. As a result, the statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Matter – Supplementary Information

We draw attention to the fact that the supplementary information consisting of total expenses for all employees included on the statement is presented for purposes of additional information and does not form part of the statement as required by the PSCD Act. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the statement in accordance with the financial reporting provisions in the PSCD 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.

Those charged with governance are responsible for overseeing the Centre for Education'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 Centre for Education'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.

Port Hawkesbury, Canada
June 28, 2022

Chartered Professional Accountants

Strait Regional Centre for Education Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

March 31, 2022

Compensation includes payments actually made by the Strait Regional Centre for Education (i.e., cash basis of payment verses accrued compensation) to a person during the fiscal year.

Employees

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

Last Name	First Name	Total Compensation
ALLEN	ROBERT	112,055
AUSTEN	GLENN	118,528
AUSTEN	CORY	103,952
AVERY	BARBARA	114,200
BARKER	SEAN	101,379
BOUDREAU	CHUCK	118,440
BREEN	DARRYL	111,940
BRITTEN	RICHARD	112,576
BROWN	PAUL	121,542
BURTON	M JILL	111,127
CARTER	TANYA	112,325
CHISHOLM	J TERRY	108,874
CORMIER	NATHAN	104,266
DELANEY	SUZANNE	107,660
DEYOUNG	SUSAN DOREEN	103,024
FITTON	STEPHANIE	115,115
FORGERON	GARY	103,991
GILLIS	DEANNA	114,639
GOSENS	PETER	113,641
GOUGH	JANICE	136,217
GOYETCHE	SCOTT	100,696
GROVER	CHRIS	137,809
JOHNSTONE	KIRK	112,043
LANDRY	PAUL	148,560
LANDRY	LOIS	122,389
LANDRY	JOANNE	100,995

See accompanying note to the Statement of Compensation
Required Pursuant to the Public Sector Compensation Disclosure Act

Strait Regional Centre for Education
Note to the Statement of Compensation Required Pursuant to
the Public Sector Compensation Disclosure Act

March 31, 2022

Last Name	First Name	Total Compensation
LEBLANC	DARRELL	118,406
MACDONALD	MELANIE	123,709
MACDONALD	JOHN (JACK)	120,824
MACDONALD	LISETTE	105,099
MACDONALD	DAYNA	103,489
MACDONALD	DARA	102,034
MACDONALD	JENNIFER	100,536
MACISAAC	MICHAEL	118,012
MACKINNON	PAULINE	106,295
MACKINNON-POIRIER	ANGELA	117,575
MACLEAN	SHELLEY	107,013
MACPHERSON	ERIN	100,995
MOMBOURQUETTE	D SCOTT	108,185
PARSONS	IISHA	106,511
RHODES-LANGILLE	KATHY	100,179
RICE	FORD	169,939
SAMPSON	TANYA	111,722
SAUVE	SONYA	118,863
SMITH	CAROL	112,573
TALBOT	ANNAMARIE	118,966
TEASDALE	ELIZABETH	117,458
VAN DEN HEUVEL	BRIAN	117,458
WALKER	KEVIN	111,940
WEAVER	APRIL	119,296
WELTON	RICHARD	109,438

Total Compensation for all employees for the year ended March 31, 2022 \$ 70,086,796

* Total expenses for all employees for the year ended March 31, 2022 \$ 805,411

* Total expenses for all employees have not been subject to audit verification.

See accompanying note to the Statement of Compensation
Required Pursuant to the Public Sector Compensation Disclosure Act

Strait Regional Centre for Education

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

March 31, 2022

1. Basis of Accounting

Section 3 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.

This statement has been prepared by the Strait Regional Centre for Education, 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 the Strait Regional Centre for Education 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 the Strait Regional Centre for Education 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.