

Acadia University

Schedule of Nova Scotia Public Sector Annual Compensation

March 31, 2023

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

The Board of Governors of
Acadia University

Opinion

We have audited the Schedule of employee compensation for Acadia University for the year ended March 31, 2023, and the notes, including a summary of significant accounting policies ("the Schedule").

In our opinion, the accompanying Schedule for the year ended March 31, 2023 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 ("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 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 - Basis of Accounting

We draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the University meet the requirements of the PSCD Act. As a result, the Schedule may not be suitable for another purpose. 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 the financial reporting provisions of the PSCD Act, 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 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 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 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.

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

Halifax, Canada
June 16, 2023

Chartered Professional Accountants

Acadia University
Disclosures Pursuant to
Nova Scotia Public Sector Employment Compensation Disclosure Act
For the Twelve Months Ended March 31, 2023

Name	Compensation
Abela, Paul	131,313
Adam, Mark	117,300
Ahern, Stephen	143,346
Alexander, Cynthia	156,213
Aljarrah, Ayman	125,432
Arnold, Paul	119,393
Ashley, Katherine	111,855
Avery, Trevor	117,027
Aylward, Marie	138,534
Banks, Jeffrey	167,671
Barr, Sandra	171,542
Beazley, Michael	106,859
Bell, Kathryn	122,425
Bennett, Craig	162,310
Benoit, Darcy	149,832
Bezanson, Birdie	109,770
Biro, Andrew	119,380
Bishop, Claude-Mark	118,246
Bissix, Glyn	169,620
Bonner, Claudine	133,023
Brady, Jennifer	111,244
Bremer, Emily	102,222
Brenton, Kelly	125,161
Brickner, Rachel	134,845
Brittain, James	131,584
Brodeur, Darlene	162,830
Callaghan, Edith	150,763
Callaghan, Michael	125,488
Callbeck, Christopher	194,865
Campbell, Wanda	161,707
Carlson, Jesse	102,139
Carlsson, Liesel	107,471
Casey, Rebecca	102,663
Champod, Anne	111,125
Charke, Derek	138,747
Chipman, Hugh	162,438
Clarke, Nancy	135,470
Cohen, Alice	111,442
Colton, John	163,882

Acadia University
Disclosures Pursuant to
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For the Twelve Months Ended March 31, 2023

Name	Compensation
Coombs, Melanie	110,242
Corbett, Michael	125,518
Crandall, Erin	107,296
Cunningham, Richard	149,343
Currie, Suzanne	173,854
Curry, Eva	126,855
Dalton, Laurie	112,294
Davis, Andrew	113,088
Delpeche, Bernard	133,144
Dennis, Michael	160,361
Deveau, Kerry	110,648
Devine, Michael	142,307
Doerr, Paul	142,731
Doucette, Gary	123,999
Duguay, Scott	154,424
Duke, David	154,751
Durant, Matthew	142,812
Dye, Kelly	146,043
Dyment, Janet	147,201
Easy, Russell	114,165
Ellis, Bobby	128,072
Falkenham, Marcel	131,555
Faraone, Nicoletta	136,792
Feltmate, Ian	133,312
Finniss, Brian	123,077
Fowles, Jonathon	141,786
Frank, Lesley	141,000
Gardner, Chelsea	101,839
Gibson, Glenys	168,298
Grant, James	127,271
Guo, Wenxia	108,166
Haigh, Corinne	142,014
Handrigan, Nancy	188,512
Hayes, Joseph	108,707
Hemming, Heather	182,250
Henderson, T	127,499
Hewitt, Sonia	103,360
Hillier, Neil	152,103
Holt, Jason	138,835

Acadia University
Disclosures Pursuant to
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For the Twelve Months Ended March 31, 2023

Name	Compensation
Hooper, Jeffrey	186,442
Hopkins, Mark	143,317
Huestis, Leigh	121,708
Jewell, Claire	101,016
Jha, Amitabh	151,695
Kapoor, Harish	158,213
Karsten, Richard	134,261
Kaviani, Mojtaba	102,177
Kayahan, Cevat	132,424
Keefe, Clifford	205,222
Kendall, Karen	103,939
King, Colin	109,672
Kruisselbrink, L.	149,741
La Rocque, Lance	127,764
Lametti, Daniel	101,651
Landgraf, Diemo	110,155
Landry, Scott	135,620
Lauzon, Paul	109,772
Lee, Greg	104,239
Leidl, Judith	104,804
Lopez, Juan	100,004
Lu, Wilson	127,397
Lukeman, Matthew	133,784
MacInnis, Cara	101,996
MacKinnon, Gregory	162,473
MacLean, Stephen	108,492
MacNeil, Ryan	106,364
MacVicar, Mary	156,353
Maitzen, Stephen	151,754
Mallory, Mark	180,595
McMullin, David	115,268
McSweeney, Matthew	115,522
Mendivil, Franklin	153,948
Migliarisi, Anna	176,153
Mitchell, Andrew	130,335
Moussa, Hassouna	160,229
Munroe-Anderson, Kesa	115,759
Murimboh, John	127,421
Murphy, Rene	163,794

Acadia University
Disclosures Pursuant to
Nova Scotia Public Sector Employment Compensation Disclosure Act
For the Twelve Months Ended March 31, 2023

Name	Compensation
Murray, Ian	136,801
Mutlu, Can	112,077
Narbeshuber, Lisa	118,307
Newman, Randy	152,465
O'Driscoll, Nelson	139,420
Parsons, Ashley	111,669
Patterson, Erin	136,009
Peng, Jianan	158,732
Pinder, Kaitlyn	103,688
Price, Lisa	136,450
Proudfoot, Oonagh	118,699
Provencal, Vernon	137,550
Quema, Anne	161,028
Ramsay, Marc	121,059
Rand, Jennie	129,203
Redden, Anna	157,662
Richard, Jennifer	134,847
Ricketts, Peter	359,354
Robertson, Michael	165,820
Robicheau, Wendy	124,438
Robinson, Laura	170,352
Rudrum, Sarah	111,914
Rushton, Christianne	133,279
Saklofske, Jon	136,051
Sandapen, Ruben	123,447
Sanford, James	120,504
Sarhadi, Hassan	117,525
Saunders, Heather	141,666
Seale, Robert	127,923
Seaman, Roxanne	156,559
Seamone, Donna	127,936
Sears, Donna	121,610
Sedgwick, James	114,419
Semenenko, Igor	126,709
Shakshuki, Elhadi	157,282
Sheppard, Michael	119,037
Shields, Christopher	129,618
Silver, Daniel	105,645
Slights, Jessica	145,501

Acadia University
Disclosures Pursuant to
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For the Twelve Months Ended March 31, 2023

Name	Compensation
Smith, Ann	118,876
Smith, Todd	144,491
Spooner, Ian	191,046
Stack, Ryan	107,465
Stanley, Clifford	148,136
Stewart, Donald	154,345
Stokesbury, Michael	126,623
Surette, Tanya	112,358
Symons, Douglas	165,422
Tango, Martin	144,196
Taylor, Philip	127,924
Teismann, Holger	150,973
Thomas, Christian	119,970
Tinkham, Jennifer	106,641
Tong, Anthony	133,746
Toope, Deborah	125,073
Townsend, Patricia	147,910
Trofanenko, Brenda	120,834
Trudel, Cynthia	105,605
Van Blarcom, Brian	143,211
Vibert, Conor	184,357
Vierimaa, Matthew	102,029
Walker, Allison	112,750
Wang, Xiaoting	114,223
Wang, Yinglei	135,975
Weatherbee, Terrance	142,384
Wentzell, Janna	114,427
Whetter, Kevin	141,647
Whidden, James	132,516
Whitehall, Geoffrey	117,277
Wilks, Ian	145,060
Williams, Peter	178,316
Wilson, Brian	147,287
Yang, Jun	140,892
Zamlyunny, Volodymyr	132,046
Zhang, Haiyi	129,719
Zhang, Ying	130,153

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Disclosures Pursuant to
Nova Scotia Public Sector Employment Compensation Disclosure Act
For the Twelve Months Ended March 31, 2023

1) BASIS OF ACCOUNTING

The Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act has been prepared in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act, 2010 (the "Act"). The management of Acadia University 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 Acadia University or in a statement prepared for the purposes of the Act and certified by its auditors.

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 accommodation provided or any subsidy with respect to the living accommodation,
- (vi) payments made for exceptional benefits not provided to the majority of employees,
- (vii) payments for memberships in recreational clubs or organization, 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 University issues a T4 or a T4A.

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) COMMENTARY ON REPORTED COMPENSATION

Certain payments made during the 12 months ending March 31, 2023 resulted in reported compensation being greater than the employee's annual contracted compensation as follows:

- a) On July 1, 2015, the University transitioned its pension plan to the Public Service Superannuation Plan. As part of this transition, employees would receive annual transitional payments over eight years.
- b) Upon the signing of the 16th Collective Agreement in August 2022, all AUFA employees received a retro salary payment related to 2021 and 2022.