

Annapolis Valley Regional Centre for Education

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

March 31, 2023



Annapolis Valley
Regional Centre for Education

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Independent Auditor's Report

We have audited **Annapolis Valley Regional Centre for Education** Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act ("Statement"), for the period of April 1, 2022, to March 31, 2023, and a summary of other explanatory information. The Statement has been prepared by management based on the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("PSCD Act").

Opinion

In our opinion, the financial information presented in the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the **Annapolis Valley Regional Centre for Education** for the period of April 1, 2022, to March 31, 2023 is prepared, in all material respects, in accordance with 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 Financial Information section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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

Without modifying our opinion, we draw attention to Note 1 to the Statement, which describes the basis of accounting. The Statement is prepared to assist the **Annapolis Valley Regional Centre for Education** to meet the requirements of the PSCD Act. As a result, the Statement may not be suitable for another purpose.

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 Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the statement, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Independent Auditor's Report (continued)

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.

Misinformation 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 Entity'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 Entity'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 Statement 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 Entity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial information, including the disclosures, and whether the financial information 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.

Morse Brewster Locke

Berwick, Nova Scotia
June 22, 2023

Chartered Professional Accountants

Annapolis Valley Regional Centre for Education

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

Year End March 31, 2023

Section 3 of the *Public Sector Compensation Disclosure Act* of the Province of Nova Scotia, requires public sector bodies to publically 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, 2023 the following board members, officers and employees received compensation of \$100,000 or more:

Last Name	First Name	Total Compensation	Last Name	First Name	Total Compensation
Baker	Karen	\$ 113,902	MacLellan	Jennifer	\$ 101,503
Benigno	Donna	\$ 102,913	MacVicar	Stanley	\$ 109,133
Bennett	Sean	\$ 109,011	Mason	Michael	\$ 122,327
Bigelow	Chris	\$ 103,197	McBride	Krishinda	\$ 124,838
Birch	Allan	\$ 107,200	Meuse	Holly	\$ 121,004
Bishop	Jennifer S	\$ 102,834	Miller	Steven	\$ 102,663
Boates	Laura	\$ 104,337	Moores	Deron	\$ 116,872
Bolland	Laurie	\$ 113,639	Morse	Peter	\$ 109,011
Brown	Amy	\$ 101,503	Mullins	Brenda	\$ 120,799
Brown	Lauren	\$ 103,578	Murphy	Patrick	\$ 138,666
Burke	Janet	\$ 101,503	Murray	Katherine	\$ 100,454
Burns	Lana	\$ 110,856	Murray	Tracy	\$ 104,249
Butler	Matthew	\$ 127,853	O'Leary	David	\$ 100,085
Campbell	Ian	\$ 120,646	Ouellette	Michael	\$ 113,683
Campbell	Marian	\$ 110,122	Oulton	Novadawn	\$ 114,776
Carlson	Sarah	\$ 103,980	Parrish	Krista-Lynn	\$ 111,596
Chisholm-Whidden	Joan	\$ 101,503	Pemberton	Brad	\$ 102,377
Connell	Amanda	\$ 104,848	Pemberton	Kerry	\$ 101,144
Connell	Johnathan	\$ 109,851	Pineo	Jennifer	\$ 118,896
Conrad	Casey	\$ 112,908	Pinard	Michael	\$ 119,511
Cooper	Sue Ann	\$ 112,613	Priddle	Vikki	\$ 131,113
Dominic	Alicia	\$ 108,533	Quinn	Jason	\$ 111,889
Dunn	Diana	\$ 106,777	Rafuse	Catharine	\$ 113,993
Durling	Jodi	\$ 105,655	Ramsay	Suzanne	\$ 101,503
Floyd	David	\$ 133,908	Reese	Jill	\$ 107,344
Forsythe	C. Therese	\$ 101,503	Regan	Shelley	\$ 111,113
Foster-Veinot	Tammy	\$ 107,841	Reid	Sharon	\$ 112,174
Fox	Gregory	\$ 119,554	Reynolds	Patricia	\$ 101,338
Frank	Kimberley	\$ 103,098	Rice	Jennifer	\$ 109,261
Gallant	Cordelia	\$ 106,393	Richards	Mark	\$ 102,377
Gebhardt	Peter	\$ 114,523	Richardson	Darrell	\$ 108,443
Gehrig	Nicole	\$ 109,046	Ross	Jan	\$ 108,494
Goss	Cherrie	\$ 118,979	Ross	Stephanie	\$ 108,273
Greene	Kathleen	\$ 109,011	Routledge	Janice	\$ 111,623
Greenwood	Stephanie	\$ 101,503	Routledge	Jodye	\$ 123,081
Guy	Lorne	\$ 115,313	Rovers	Stephen	\$ 104,326
Hainstock	Ryan	\$ 119,511	Rutt	C. Douglas	\$ 103,481
Hanson	Paul	\$ 117,593	Schurman	Isaac	\$ 116,682
Harland	Katherine	\$ 102,888	Shehata	Paula-Ann	\$ 109,464
Hatt	Jason	\$ 101,255	Sheppard	Lindsay	\$ 109,050
Hughes	Colleen	\$ 101,503	Shynal	Christopher	\$ 106,393
Hutten	Paul	\$ 101,503	Squires	Shannon	\$ 102,377
Illsley	Nancy	\$ 121,060	States	Sheldon	\$ 120,369
Irvine	Dylan	\$ 104,326	Stokes	Bradley	\$ 119,511
Jackson	Bernice	\$ 125,194	Swinamer	Timothy	\$ 103,481
Jones	David	\$ 154,467	Thomas	Darlene	\$ 114,453
Kenny	Sarah	\$ 110,923	Tringle	Natalie	\$ 101,503
Lander-Pinard	Karen Ann	\$ 118,866	Turner-Aucoin	Gail	\$ 101,401
Laurence	Victoria	\$ 120,818	Turner-Tracy	Crystal	\$ 118,069
Leblanc	Chad	\$ 115,099	Vance Gray	Nora	\$ 107,889
Leslie	Sarah	\$ 103,133	Veinot	Kevin	\$ 127,543
Levy	Renee	\$ 120,516	Veinotte	Paul	\$ 107,158
Lincoln	Shelley	\$ 103,908	Warren	Paul	\$ 101,503
Lunn	Krista	\$ 111,500	Young	Shannon	\$ 100,197
MacDonald	Lesley	\$ 126,519			

Annapolis Valley Regional Centre for Education

NOTES TO THE STATEMENT OF COMPENSATION REQUIRED PURSUANT TO THE PUBLIC SECTOR COMPENSATION DISCLOSURE ACT

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 **Annapolis Valley 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 **Annapolis Valley Regional Centre for Education** 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.