

**Cape Breton University**  
**Statement of Disclosure of Compensation**

*March 31, 2023*

## **Independent Practitioner's Reasonable Assurance Report on Compliance with the Public Sector Compensation Disclosure Act**

---

To the Board of Governors of Cape Breton University:

We have undertaken a reasonable assurance engagement of Cape Breton University's (the University) compliance with the *Public Sector Compensation Disclosure Act* (the Act) for the year ended March 31, 2023. The Act requires disclosure to the public of the amount of compensation the University annually pays or provides, directly or indirectly, to any board member, officer, employee, contractor and consultant if the amount of compensation is one hundred thousand dollars or more (the specified requirements).

### **Management's Responsibility**

Management is responsible for the University's compliance with the specified requirements of the Act. Management is also responsible for such internal control as management determines necessary to enable the University's compliance with the specified requirements.

### **Practitioner's Responsibility**

Our responsibility is to express a reasonable assurance opinion on the University's compliance based on the evidence we have obtained.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the University complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

### **Independence and Quality Control**

We have complied with the independence and other ethical requirements of the Chartered Professional Accountants of Nova Scotia Code of Professional Conduct.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Opinion**

In our opinion, the University complied with the specified requirements established in the *Public Sector Compensation Disclosure Act* for the year ended March 31, 2023, in all significant respects.

We do not provide a legal opinion on the University's compliance with the specified requirements.

Sydney, Nova Scotia  
June 29, 2023

MNP LLP

Chartered Professional Accountants

**Cape Breton University**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2023*

| Received by                 | Compensation |
|-----------------------------|--------------|
| Alam, Jasmine               | \$ 181,288   |
| Aldiabat, Khaldoun          | 105,919      |
| Anderson, Eleanor           | 100,656      |
| Anwar, Amar                 | 144,206      |
| Arnold, Jane                | 104,015      |
| Arseneau, Catherine         | 124,488      |
| Ashtab, Sahand              | 160,866      |
| Barre, D. Edward            | 156,254      |
| Beresford, Roderick         | 109,611      |
| Bernard, Eleanor            | 107,142      |
| Bierenstiel, Matthias       | 128,923      |
| Boudreau, Danielle          | 100,195      |
| Brann-Barrett, M. Tanya     | 188,892      |
| Brennick, Deborah Ann       | 102,709      |
| Britten, Allen              | 166,140      |
| Broadhead, Lee-Anne         | 150,295      |
| Brodie, Ian                 | 125,266      |
| Brown, Keith                | 194,701      |
| Byrne, Tammy                | 101,916      |
| Callary, Bettina            | 112,887      |
| Campbell, Amy               | 116,796      |
| Campbell, Robert            | 134,678      |
| Carre, Geoffrey             | 102,837      |
| Chen, Shaohua               | 140,518      |
| Chisholm, Catherine         | 108,910      |
| Chisholm, Rebecca           | 143,797      |
| Christie, Sheila            | 132,024      |
| Condon, Paula               | 119,922      |
| Connors, Douglas            | 105,918      |
| Cordeau, Marcel             | 116,741      |
| Cormier, Chantelle          | 100,761      |
| Corsano, Theresa            | 113,868      |
| Currie, Jennifer            | 121,158      |
| D'Cunha, Godwin             | 133,433      |
| Deane, David                | 105,416      |
| Deane, Melissa              | 121,201      |
| deLamirande, Patrick        | 134,094      |
| Desjarlais-deKlerk, Kristen | 105,736      |
| Dingwall, David             | 387,388      |
| Doucette, Mary E.           | 115,800      |
| Doucette, Rachel            | 103,672      |
| Ersoy, Ayse Begum           | 147,309      |
| Fernandez, Kerri            | 126,555      |
| Francis, Julie              | 113,581      |
| Francois, Daniel            | 105,553      |
| Gerrie, James               | 147,034      |
| Gibbs, Terry                | 155,882      |
| Gilbert, Stephanie          | 103,519      |
| Glasse, Barb                | 132,158      |
| Goora, Claude               | 117,635      |
| Griscti, Odette             | 136,828      |
| Harris, Tracey              | 110,178      |
| Hatcher, Bruce              | 137,744      |

See accompanying notes to the Statement of Disclosure of Compensation.

**Cape Breton University**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2023*

| Received by             | Compensation |
|-------------------------|--------------|
| Hayes, J. Derrick       | \$ 167,301   |
| Henick, Michael         | 115,343      |
| Hiscock, G. Todd        | 115,606      |
| Hodder, Samantha        | 103,692      |
| Howard, Patrick         | 170,956      |
| Hubbert, Norm           | 130,745      |
| Hudec, John             | 112,507      |
| Islam, Md. Anisul       | 132,471      |
| Jamieson, Barbara       | 113,235      |
| Jetha, Michelle         | 118,157      |
| Johnson, David          | 150,565      |
| Jones, Katherine        | 102,485      |
| Keating, Mary           | 101,166      |
| Kelley, Judith          | 123,402      |
| Kelly, Shauna           | 146,070      |
| Kennedy, Karen          | 107,211      |
| Kerr, Peter             | 102,816      |
| Kreber, Carolin         | 161,484      |
| Krug, Kate              | 112,437      |
| Kuhnke, Janet           | 102,921      |
| Lamarche, Kimberley     | 157,320      |
| Lee-Dadswell, Geoffrey  | 126,427      |
| Leviten-Reid, Catherine | 121,999      |
| Lewis, Jane             | 131,407      |
| Lillington, Tracy       | 103,674      |
| Lionais, Douglas        | 149,254      |
| MacDonald, Angela       | 110,019      |
| MacDonald, Glenn        | 128,076      |
| MacDonald, J. Parker    | 114,818      |
| MacDonald, Michael      | 113,952      |
| MacDonald, Shauna       | 105,231      |
| MacDonald, Terry        | 105,204      |
| MacDougall, Paul        | 114,765      |
| MacInnis, Blair         | 129,090      |
| MacInnis, Gordon        | 265,066      |
| MacIntyre, Peter        | 162,718      |
| MacIsaac, Donald        | 102,611      |
| Mackie, Allison         | 107,256      |
| MacKinnon, John         | 188,386      |
| MacKinnon, Lachlan      | 117,752      |
| MacKinnon, Richard      | 233,434      |
| MacKinnon, Sheldon      | 100,684      |
| MacLean, Brett          | 100,907      |
| MacLean, Nita           | 138,549      |
| MacLennan, Bernard      | 129,592      |
| MacLeod, Erna           | 128,417      |
| MacMillan, John Charles | 141,672      |
| MacMullen, Jill         | 104,083      |
| MacNeil, Blair          | 112,680      |
| MacNeil, Deborah        | 114,812      |
| MacNeil, Elaine         | 108,086      |
| MacNeil, Sean           | 107,755      |
| MacPhee, Cynthia        | 128,836      |

See accompanying notes to the Statement of Disclosure of Compensation.

**Cape Breton University**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2023*

| Received by               | Compensation |
|---------------------------|--------------|
| MacPherson, Joseph        | \$ 113,241   |
| MacPherson, Stephanie     | 108,104      |
| MacQuarrie, Stephanie     | 149,728      |
| MacRae, Sarah             | 103,737      |
| Martell, Jaime            | 130,893      |
| Mayich, John              | 123,402      |
| Mazumdar, Bishakha        | 108,939      |
| McComb Boone, Patricia    | 101,368      |
| McCorquodale, David       | 160,734      |
| McDonald, Christopher     | 132,075      |
| McDonald, Melissa         | 139,293      |
| McIsaac, Corrine          | 103,939      |
| McKague, Kevin            | 117,494      |
| Mercer, Carl              | 130,588      |
| Mersereau, Helen          | 143,767      |
| Mesics, Kaitlyn           | 110,513      |
| Miadonye, Adango          | 202,675      |
| Mkandawire, Martin        | 146,723      |
| Modesto, Sean             | 132,514      |
| Moir, Scott               | 131,375      |
| Molloy, Andrew            | 158,341      |
| Morrison, Mary            | 135,206      |
| Morrison, Patricia        | 133,966      |
| Mount, Dana               | 112,842      |
| Mulo Farenkia, Bernard    | 167,239      |
| Myles, Stephanie          | 159,157      |
| Nadeau, John              | 130,401      |
| Nemeth, Willena           | 138,034      |
| Nicholls, Roderick        | 158,507      |
| Oakes, Ken                | 116,411      |
| Odartey-Wellington, Felix | 131,971      |
| Olivares Aguila, Jessica  | 101,168      |
| Oliver, Jeremy            | 105,603      |
| Ostaszewski, Marcia       | 116,853      |
| Parish, Joseph            | 101,911      |
| Parnaby, Andrew           | 190,819      |
| Parsley, Lenore           | 111,188      |
| Pettigrew, Todd           | 147,089      |
| Pierrynowski, Richard     | 169,002      |
| Power, Robert             | 113,944      |
| Preen, James              | 140,189      |
| Prendergast, Michelle     | 105,427      |
| Provost, Murielle         | 115,922      |
| Pyne, Chester             | 112,329      |
| Pysarenko, Sergiy         | 101,820      |
| Rajabi, Enayat            | 130,229      |
| Ramji, Rubina             | 151,512      |
| Rawlings, Timothy         | 136,507      |
| Reynolds, Andrew          | 139,708      |
| Riome, Barrie             | 123,881      |
| Robertson, Erin           | 114,044      |
| Robinson, William J.      | 138,725      |
| Rodney, Scott             | 115,665      |

See accompanying notes to the Statement of Disclosure of Compensation.

**Cape Breton University**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2023*

---

| Received by          | Compensation |
|----------------------|--------------|
| Romeo, Karen         | \$ 125,071   |
| Rowe, Karen          | 128,562      |
| Ryan, John           | 104,966      |
| Salazar, Vielka      | 111,987      |
| Salter Burke, Sara   | 122,652      |
| Schmidt, Heather     | 111,757      |
| Shang, Wei           | 122,366      |
| Silverberg, Mark     | 137,619      |
| Sparling, Heather    | 135,362      |
| Spillman, Justin     | 100,423      |
| Standing, Paul       | 153,692      |
| Stewart, Robert      | 172,413      |
| Sylvester, Laurianne | 134,480      |
| Tanchak, Michael     | 154,173      |
| Taylor, Claudette    | 143,685      |
| Therault, Eric       | 105,349      |
| Thomas, Scott        | 100,894      |
| Tomiczek, D. Victor  | 105,081      |
| Treige, Crystal      | 100,458      |
| Tunncliffe, Jamie    | 112,525      |
| Venter, Susan        | 103,934      |
| Walsh, Audrey        | 132,311      |
| Wardley, Leslie      | 112,578      |
| Watuwa, Richard      | 145,387      |
| Whelan, Elana        | 145,322      |
| White, Dawn          | 115,481      |
| Whiting, Bilynda     | 136,667      |
| Wright, Margaret Ann | 155,511      |
| Xia, Congying        | 141,044      |
| Xu, Da               | 126,790      |
| Young, Tuma          | 106,912      |
| Yousefi, Jamileh     | 120,362      |
| Zhang, Xu            | 117,622      |

---

See accompanying notes to the Statement of Disclosure of Compensation.

**Cape Breton University**  
**Notes to the Statement of Disclosure of Compensation**  
*For the year ended March 31, 2023*

---

**1. BASIS OF ACCOUNTING**

This statement has been prepared by Cape Breton University (University) to comply with the reporting requirements of the Public Sector Compensation Disclosure Act (the Act) of the Province of Nova Scotia. The Act requires public sector bodies disclose to the public the amount of compensation it pays to any person if that compensation is in excess of \$100,000 in a fiscal year.

**2. SIGNIFICANT ACCOUNTING POLICIES**

a) Persons covered under the Act

Section 3 of the Act states that the University is required to disclose compensation of \$100,000 or more that it pays or provides, directly or indirectly to, or for the benefit of, each of its directors, officers, employees, contractors and consultants. Management has given consideration to the following:

Individuals – The University considers any individual with an employment contract between the individual and the University to be an employee.

Secondments – Employees on secondment to another organization and are not expensed in the records of the University are excluded from this statement.

Contractors and consultants – The University considers any entity to whom it issues a T4A to be a contractor or consultant.

b) Compensation

For purposes of The Act, compensation means 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,

- All overtime payment, retirement or severance payments, lump-sum payments and vacation payouts,
- The value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
- Long-term incentive plan earnings and payouts,
- The value of benefits derived from vehicles or allowances with respect to vehicles,
- The value of the benefit derived from living accommodations provided or any subsidy with respect to living accommodation,



**Cape Breton University**  
**Notes to the Statement of Disclosure of Compensation**  
*For the year ended March 31, 2023*

---

**2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

b) Compensation (continued)

- Payments made for exceptional benefits not provided to the majority of employees,
- Payments for memberships in recreational clubs or organizations, and
- The value of any other payment or benefit prescribed in the regulations.

c) Exclusions

Certain types of payments have been excluded in determining compensation paid under the Act,

- Professional membership dues paid by the employer where the employer is deemed to be the primary beneficiary of the payment, pursuant to guidelines followed by the Canada Revenue Agency,
- Payments made to the estate of deceased employees, and
- Benefit payments that are provided to the majority of employees.