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INDEPENDENT AUDITORS' REPORT

To the Minister of Education and Early Childhood Development

Opinion

We have audited the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Halifax Regional Centre for Education (the Entity) for the year ended March 31, 2022 and notes to the schedule, including a summary of significant accounting policies (Hereinafter referred to as the "schedule").

In our opinion, the accompanying schedule for the year ended March 31, 2022 of the Entity is prepared, in all material respects, in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

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 "***Auditors' Responsibilities for the Audit of the Schedule***" section of our auditors' report.

We are independent of the Entity 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 – Financial Reporting Framework

We draw attention to Note 1 in the schedule, which describes the applicable financial reporting framework and the purpose of the schedule.

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 in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010. This includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.

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

Auditors' 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 auditors' 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 the 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 Entity's internal control.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a long, horizontal, slightly curved line that serves as a flourish or underline.

Chartered Professional Accountants
Halifax, Canada
June 27, 2022

Halifax Regional Centre for Education

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act
Year End of March 31, 2022

Compensation includes payments actually made by the Halifax Regional Centre for Education, which includes service awards/early payouts and deferred refunds if applicable (i.e. cash basis of payment versus accrued compensation) to a person during the fiscal year.

Name	Total Compensation	Name	Total Compensation
Abidi, Sohael	101,144	Christianson, Carla	114,145
Amaral, Lee Anne	124,617	Clancey, Regan	106,734
Andrews, Michelle	112,098	Clark, Sandra	100,705
Angelopoulos, Sarah	104,284	Clarke, Kelly	113,138
Ans, Erica	100,476	Cleary Meagher, Carolyn	103,861
Anyanwu, Benedette	120,523	Cleary, Thomas	111,811
Arseneau, Tara	101,844	Cogswell, Shirley	103,507
Astephen, Cynthia	117,226	Collett, Elizabeth	100,705
Atkinson, Beryl	105,944	Colter, Shelley	100,705
Atkinson, Emily	107,081	Comeau, Angela	110,719
Aucoin, Glenn	100,705	Conde-MacDonald, Sarah	110,618
Aucoin, Susan	101,519	Connors, Ryan	101,773
Aucoin, Tara	100,705	Conrad, Alana	100,195
Baker, Trevor	145,085	Conrad, Cheryl Anne	107,937
Barro, Terry	111,899	Conrad, Crystal	105,944
Barter, Todd	111,790	Conrad, Heather	100,705
Bartkiw, Lori	104,448	Cookson-Wehbe, Suzanne	110,597
Benoit, Natasha	102,936	Cooling, Karyn	128,975
Betuik, Paul	108,832	Cooper, Dale	100,630
Bird, Stephanie	128,296	Cooper, Kelly	112,853
Blumenthal, Adrienne	124,704	Corbett, Michael	100,965
Bona, Rosaline	118,353	Corkum, Lynn	119,002
Boudreau, Meaghan	100,705	Corkum, Stephen	120,073
Boudreau, Paul	105,542	Costard, Gerard	122,416
Boudreau, Shauna	100,069	Craig, Scott	105,944
Bouliane, Catherine	110,367	Crewe, Cindy	111,360
Bowdridge, Michael	105,944	Crocker, Kelli	100,705
Brace, Mamoon	115,610	Curran, Kelly	100,705
Bradfield, Nancy	100,991	Curren-Lindala, Kendra	100,705
Bray, Andrew	104,566	Curry, Jim	107,056
Breen, Melanie	107,357	Daigle, Philip	113,283
Brennan, Kendra	100,478	Danyluk-Macdonald, Paula	114,072
Briand, Andrea	119,894	Davy, Grant	110,249
Burry, Genevieve	104,496	Day, Heather	100,681
Burton, Catharine	112,486	Daye, Karen	117,553
Butler, Keri	104,967	Derocher, Rachel	149,390
Campbell, Craig	126,279	Desbarres, Carole	111,685
Campbell, Kim	122,792	Desmond, April	102,371
Campbell, Rebecca	102,518	Dollimont, Jillian	133,423
Canavan, Trina	111,300	Donovan, Lauren	107,340
Cannon, Aaron	110,002	Doucette, Andrea	104,290
Carmichael, Jason	109,320	Doyle, Lynn	100,513
Carruthers, Jeffrey	101,245	Doyle, Pamela	100,705
Casey, Susan	122,005	Driscoll, Stephen	117,453
Caume, Robert	115,077	Emin, David	111,806
Cavanaugh, Moira	118,378	Fagan, Marie	116,630
Chadwick, Janice	104,095	Fairbairn, Paula	118,918
Chaulk, Jillian	117,553	Fee, Patricia	100,662

Halifax Regional Centre for Education

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act
Year End of March 31, 2022

Name	Total Compensation	Name	Total Compensation
Chiasson, Leah	104,853	Feeney, Jarrett	111,863
Cholock-Whitty, Jennifer	100,823	Ferguson, Abby	100,509
Ferguson, Derek	113,972	Johnston, J. Kenneth	112,581
Finley, Neil	100,604	Jones, LeAnthon	103,507
Fleming, Sean	118,376	Joudrey, Jodie	101,303
Foster, Tracy	123,927	Joy, Kelly	107,575
Fournier, Dan	111,228	Kalberlah, Dunovan	124,283
Fraser, Mairi	104,155	Kavanaugh, Jamie	111,762
Frost, Grant	105,944	Kavanaugh, Michelle	112,636
Fry, John	109,682	Kazamel-Boudreau, Lynn	124,039
Fullarton, Jillian	140,411	Keating, Cheryl	100,705
Furlong, Margaret	109,672	Kelloway, Adrienne	100,478
Gallagher, Steven	136,346	Kelloway, Naomi	103,763
Gallant, Christine	117,434	Kenny, Stephanie	101,130
Gallant, Jill	103,019	Khan, Barrett	116,262
Gillespie, Jan	112,893	King, Alison	132,556
Gourlay, Anne	102,893	Kirkpatrick, Joanne	120,385
Gourley, Jane	115,509	Lamont, J. Ryan	113,291
Graham, Janice	114,287	Lamont, Michelle	110,415
Gray, Lisa	100,400	Landry, Tammie	112,036
Greenwood, Lisa	100,551	Larade, Carol-Anne	122,099
Greer, Steven	106,560	Leblanc, David	117,718
Griffin, Adam	112,654	LeBlanc, Kim	106,828
Gromick, Barbara	122,961	Lee, Dean	107,105
Grouse, Shawn	117,553	Lefort, Francis	117,553
Haase MacLeod, Divya	112,442	Leger, Patricia	115,650
Hadley, Douglas	116,637	Legge, Robin	111,389
Hadley, Jenny-Kate	131,031	LeRoux, J. Elwin	174,985
Hagerty, Natalie	123,736	Liberatore, Nancy	122,096
Hale, Kelly	100,778	Little, Paula	107,066
Harrington, Jacqueline	101,303	Lockhart, Stephanie	105,468
Harris, Elizabeth	104,933	Long, Lisa	118,218
Hart, Dorothy	124,720	MacDonald, Daniel	106,083
Hartlen, Matthew	108,543	MacDonald, Joseph	107,407
Hartling, Susan	113,078	MacDonald, Julia	130,604
Harvey, Lisa	107,994	MacDonald, Ken	122,973
Hawkes, Suzanne	101,394	MacDonald, Lisa	100,382
Healy, Helen	113,699	MacDonald, Lori	100,303
Henderson, Selena	116,637	MacDonald, Michael	106,354
Henman-Poirier, Louise	116,482	MacDonald, Natalie	100,503
Henning, Kathryn	112,036	MacDonald, Nicholas	102,255
Hickman, Scott	114,802	MacDonald, Sean	111,229
Hollett, Meaghan	125,300	MacDonald, Sherri	107,672
Hoyt, Paula	117,191	MacDonald, Zeno	100,705
Hudson, Karen	126,264	MacDuff, Glen	113,953
Hughes, Donna	105,914	MacEachern, Phillip	104,768
Hunt, Amy	122,543	MacGibbon, Marilyn	111,441
Hurley, Ann	100,705	MacGillivray, Brendon	118,268
Hurley, James	106,728	MacGillivray, Kara	106,111
Hutchins, Steve	119,269	MacInnis, Lesley	112,036
Jarvis, Denise	106,329	MacIntosh, Laura	105,969
Jennings, Theresa	105,944	MacIntyre-Shannon, Valerie	108,356

Halifax Regional Centre for Education

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act
Year End of March 31, 2022

Name	Total Compensation	Name	Total Compensation
Johnson-McDonald, Anne	113,018	MacIntyre, Leslie	108,634
Johnson, Constance	105,141	MacIntyre, Norma	105,267
Johnson, Tracey	105,398	MacKay, Bruce	108,832
Johnston-Macdonald, Denise	106,281	MacKenzie-Boudreau, Angela	127,082
MacKenzie, Michael	105,962	Moore, H. Lindsay	100,165
MacKichan, Michael	101,185	Moore, James	111,052
MacKinnon, Maura	100,705	Morine, LeeAnn	101,083
MacLean, Laura	140,361	Morrison, Donald	114,110
MacLellan, Alison	131,728	Morrison, Joseph	122,661
MacLellan, Christopher	106,742	Morrow, Erin	110,302
MacLeod, Kelly	126,507	Moyse, Walter	107,937
MacMullin, Shauna	111,794	Muldowney-Doran, Karen	104,387
MacNeil, Andrew	123,736	Murphy, Sean	112,036
MacNeil, Tanya	106,170	Murray, Jennifer	109,288
MacNeil, Vincent	119,245	Murray, Pauline	131,031
MacPhee, Mark	117,820	Murray, Tammy	103,369
MacQuarrie, Tracey	101,212	Myra, Craig	117,684
MacRae, Ian	100,962	Nelson, Craig	111,517
Madgett, David	117,115	Nicholson, Erin	116,846
Maillet, Charelle	116,637	Nickerson, Kelly	100,705
Mailman, Nigel	105,944	Northrup, Chris	103,915
Majaess, Rima	112,153	Obeid, Isabelle	118,218
Manning, Roxanne	109,063	O'Brien, David	108,888
Mansfield, Lisa	114,526	O'Kroneg, Tracy	136,884
March, Leanne	118,198	Olsen, Donna	107,481
Marchand, Tracy	104,372	Olsson, Geoffrey	111,564
Marsh, Shawn	109,437	O'Sullivan, Sonya	122,792
Marsman, Andrea	105,672	Paris, Megan	100,705
Martin, Kerin	105,944	Pelly, Crystal	128,975
Martin, Nancy	106,947	Penney, Luke	101,723
Masih, Sabitha	115,400	Perrin, Garth	105,944
Matheson, Kim	156,720	Perry, Rosemarie	100,096
Matthews Coons, Ashley	100,260	Peters, Calvin	100,498
McBay, Carrie	105,323	Pollard, Damion	100,497
McDougall, Andrew	103,550	Power, Alayne	100,705
McGinn, Teri	106,685	Procopio, Jocelyn	100,705
McGowan, Bradley	132,654	Pugsley-Connell, Andrea	114,619
McGowan, Trevor	119,846	Quigley, Emily	118,050
McIntyre, David	101,707	Quinn, Jamie-Lynn	105,047
McKay, Heather Ann	113,861	Quinn, Tracey	105,957
McKenzie, Suzanne	108,066	Reardon, Donald	104,239
McNamara, Leah	108,204	Reddick, R. Huntley	107,819
McNeil, Andrew	126,425	Reed, David	113,552
McNeil, Chrystal	110,929	Reynolds, RONALDA	117,210
McNeil, Melina	114,141	Richard, Christina	100,750
Meers, Valerie	104,877	Richardson, Brian	100,161
Melanson, Brian	101,963	Rigby, Cynthia	110,419
Mendoza, Mark	116,664	Ross, Rachel	117,037
Meredith, Cheryl	100,705	Rossi, Rosalind	101,652
Metherall, Deborah	123,736	Rouvalis, Maria	117,890
Michaud-Wheatley, Kim	111,672	Rowe, Jillian	105,944
Middleton, Mary	102,663	Roy, Diane	100,669

Halifax Regional Centre for Education

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act
Year End of March 31, 2022

Name	Total Compensation	Name	Total Compensation
Mikkelsen, Lori	100,011	Roy, Janet	106,400
Miles, Sarah	103,485	Rushton, Joanne	107,110
Miller, Gary	102,064	Rutledge, Tara	105,732
Mills, Lynn	112,557	Rutledge, Tyler	116,643
Mitchell, Carmel	106,309	Rutley, Ken	109,803
Monard, Eartha	125,346	Sarka, Kyle	110,900
Savage, Pat	113,215	Vaughan, Lisa	122,890
Savoury, Mark	105,689	Veinotte, Mary	100,705
Schaus, Erin	114,982	Wadden, Scott	120,315
Schmeisser, Tricia	100,705	Walker, Christopher	105,737
Shea, Sarah	117,919	Walker, Sara	112,432
Sheehan, Shaun	119,530	Wall, Lisa	136,297
Simony, Timothy	140,767	Walsh, Martha	109,285
Skeete, Ivan	115,590	Walsh, Tracy	105,944
Skelhorn, Tanya	100,705	Waterhouse-Campbell, Tina	106,730
Smith, Daniel	106,669	Waterman-O'Connell, Frances	113,475
Smith, Shelly	112,064	Watt, Bradley	100,705
Smith, Troy	100,392	Webster, Rachael	112,022
Stevens, Natalie	100,705	Weedon, Amy	117,959
Stevenson, Jason (Dean)	103,937	Wells, Janice	114,238
Stewart, Ian	102,311	West, Kellie	111,202
Stewart, Ron	100,524	Westhaver, Jennifer	101,047
Stymest, Noreen	112,579	Wheatley, Kevin	100,705
Sullivan, Aaron	110,280	White, Gregory	103,014
Sullivan, Randolph	116,370	White, Gregory	101,121
Sweetapple, Mark	102,656	White, Tracey	109,902
Swinkels, Leon	105,944	White, Victoria	112,581
Syms, Heather	131,031	Wile, Sarah	103,335
Taylor, Jamie	100,788	Wilkins, Ruth	101,675
Taylor, Lisa	106,450	Williams-Hart, Darcel	113,718
Taylor, Meghan	143,763	Williams, Albert	107,501
Temple, Andrea	113,436	Williams, Chuck	107,397
Thompson, Carolyn	111,379	Williams, Karen	106,829
Thompson, Teresa	136,902	Wilson, Debra	100,705
Thorpe, Angela	104,943	Winship, Rosella	107,357
Tomie, Susan	136,403	Wolfe, Karla	113,275
Toner, Brian	118,537	Woods, Andrew	121,486
Toth, Stacey	123,736	Wozney, Paul	159,688
Trenbirth, Melissa	100,705	Wyatt-Reichheld, Lynn	106,810
Tsirigotis, Emilie	101,479	Yerxa-Weeks, Angela	117,234
Tully, Ryan	106,956		

Total Compensation for all employees for fiscal year 2021-2022

467,405,306

Total Expenses for all employees for fiscal year 2021-2022

2,551,382

Halifax Regional Centre for Education

Notes to the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act
Year Ended March 31, 2022

1. Basis of Accounting

The statement of employees with compensation in excess of \$100,000 has been prepared in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act, 2010 (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 Entity issues a T4 or a T4A and also includes contractors or consultants that are 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.