

Nova Scotia Legal Aid Commission

**Supplementary Compensation Information
For the Year Ended March 31, 2023**



Nova Scotia Legal Aid Commission
Supplementary Compensation Information
March 31, 2023

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Independent auditor's report

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To the members of the Board of the
Nova Scotia Legal Aid Commission

Opinion

We have audited the Nova Scotia Legal Aid Commission's ("the Commission") Statement of Supplementary Compensation information for the year ended March 31, 2023, and the notes, including a summary of significant accounting policies (together, the "Statement").

In our opinion, the accompanying Statement for the year ended March 31, 2023 is prepared, in all material respects, in accordance with the financial reporting provisions in the Public Sector Compensation Disclosure Act, 2010, C.43, S.1.

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 Commission 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 reporting. The Statement is prepared to assist the Commission in meeting the requirements of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the Statement in accordance with the Public Sector Compensation Disclosure Act, 2010, C.43, S.1, 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 Commission'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 Commission'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.

Grant Thornton LLP

Halifax, Canada
June 1, 2023

Chartered Professional Accountants

**Nova Scotia Legal Aid Commission
Supplementary Compensation Information
For the Year Ended March 31, 2023**

Under the *Public Sector Compensation Disclosure Act*, all organizations which are part of the Government Reporting Entity must disclose all compensation paid to any person that totals \$100,000 or more in the fiscal year. The following information is being disclosed in accordance with the Act.

Aho, Alison	101,472	MacLaughlin, Shawn	152,820
Amoud, Antonios	136,902	MacLeod, Darren	169,323
Anderson, Jennifer	134,426	MacNeil, Matthew	160,736
Astephen, Emma	117,092	MacSween, T. Danielle	115,516
Baker, David	152,820	Mahoney, David	169,323
Baranowski, Alex	138,109	Mahoney, Nichole J.	152,820
Bearden, Johana	138,208	Manzer, Morgan	120,199
Brown, Meghan	118,308	Mason, Shannon	165,847
Burton, Iain	120,874	McDougall, Sheila	152,820
Cain, Jennifer	149,592	McNally, Kent	152,820
Campbell, Nicole	152,820	McNeil, Gregory	125,916
Carter, Shawn	123,630	Moore, Charlene	186,026
Chipman, Robert	169,323	Moore, Robert	165,847
Chisholm, Zachary	121,026	Muir, R. Bruce	113,580
Coady, Colin	118,938	Murphy, Seamus	104,505
Darrah, Matthew	153,180	Newton, Geoffrey	152,820
Dill, Matthew	138,208	Nodelman, Joshua	126,186
Dixon-Neal, Susanne	130,013	Nolen, Peter	116,969
Drohan-Burke, Jessica	127,492	Patriquin, Kevin	157,449
Egereonu, Ogemdi	110,932	Perry, Jill	169,323
Endres, Karen	165,847	Postlewaite, Gussie	164,392
Englehutt, Gregory	123,080	Queripel, Lonny	166,241
Fahie, Heidi	117,362	Richard, Ashlea	125,691
Forbes, Krista	169,323	Robertson, Stephen	156,549
Fougere, Robyn	123,050	Rogers, Drew	128,392
Francis, Giancarla	112,365	Rowlett, Kelly	156,258
Gagnon, Chloe	106,922	Ryan, Kelly	145,454
Gilmer, Lola	164,392	Sheppard, Paul	119,298
Glasgow, Wakai	120,256	Smith, Tara	106,621
Green, Meg	146,041	Snow, Amber	145,771
Greer, Kenneth	164,643	Snow, James	134,426
Gregory, Robyn	115,156	Stephens, Brian	157,404
Hillson, Stephanie	165,847	Stordy, Paul	169,323
Hoehne, Nicolas	125,601	Vacon, Jamie	125,916
Hutchinson, Kathleen	117,678	Van dyk, Daleen	130,656
Jones, Patricia	154,555	Waugh, Andrew	100,130
Jones, Tanya	152,820	Whynot, Barry	180,927
Kennedy, Matthew	113,527	Wohler, Tammy	157,404
Killam, Cheri	122,720	Zayid, Samira	171,020
Kirk, Kalysa	107,707		
Kuna, Michael	152,820		
Lacey, Jill	150,649	<u>Private Lawyers:</u>	
Levasseur, Claire	138,523	Boubnov, Pavel	202,816
Lilley, Cassandra	115,516	Fitch, Nicholaus	201,634
Lloy, Douglas	165,061	Sutherland, Robert	146,041
MacAulay, Chrystal	152,820		
MacKeen, Cameron	157,300		

Nova Scotia Legal Aid Commission
Notes to the Statement of Compensation
For the Year Ended March 31, 2023

1. Basis of Reporting

This statement has been prepared by Nova Scotia Legal Aid, 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 Nova Scotia Legal Aid 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 Nova Scotia Legal Aid 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.