



South Shore

Regional Centre for Education

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

South Shore Regional Centre for Education

March 31, 2023

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Independent auditor's report

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Honourable Becky Druhan - Minister,
Education and Early Childhood Development

Opinion

We have audited the South Shore Regional Centre for Education's (the "Regional Centre") Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act 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 Regional Centre 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 Regional Centre 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 Regional Centre'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 Regional Centre'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.

Bridgewater, Canada
June 22, 2023

Chartered Professional Accountants

South Shore Regional Centre for Education

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

March 31, 2023

Compensation includes payments actually made by the South Shore Regional Centre for Education (i.e. cash basis of payment verses accrued compensation) to a person during the fiscal year.

Directors, Employees, Contractors and Consultants

For the year ended March 31, 2023, the following employees received compensation of \$100,000 or more:

Last Name	First Name	Total Compensation	Last Name	First Name	Total Compensation
AMIRO	RUTH	122,112	MCGILL	SHERI	100,616
ARCHIBALD	EMILY	102,882	MCGILL	STEVEN	125,008
ASH	PAUL	118,532	MCMULLEN	JENNIFER	120,712
BAKER	PAULA ANNE	109,213	MILLER	JONATHAN	104,641
BAKER	SARAH	123,184	MILLETT	CINDY	101,503
BIRD	CONNIE	102,377	MULDER	TRACEY	106,018
BUTT	BYRON	102,377	NICKERSON	LORNA	124,838
CROUSE	DENISE	102,766	NICKERSON	PAUL	117,113
CROZIER	VICTORIA L	109,265	O'QUINN	DAVID	101,341
DEWOLFE	JEFF	138,822	RAWDING	DEANNA	114,339
DEXTER	JAMES	113,902	RAWDING	SCOTT	110,356
DORNAN	JANET	113,464	ROMKEY	CHARMAINE	139,540
DOUCETTE	JOHN	114,591	SELIG	ANDREW	108,367
EASON	LAMAR	119,925	SELIG	WADE E	101,503
ELLIOTT	BERNADINE	101,503	SHAW	CATHERINE	108,229
ELLIOTT	PAUL	101,503	SMART	REBECCA	104,761
FANCY LANDRY	JESSICA	114,455	SMITH	KAITLYN	101,503
FERGUSON	LYNN "PAIGE"	118,158	SPENCER	DIANE E	112,205
FRANCIS	MICHAEL	101,503	STEWART	ANGELA	110,334
GLADWIN	ANGELA	119,511	SYLVESTER	JEFFREY	108,137
HUGHES	CAROL	107,704	SYMES	TODD	116,529
HUSKILSON	HILARY	100,409	TAYLOR	LESLEY	102,584
JACKSON	CARLA	101,503	THOMAS	EDWARD (JAY)	107,496
JENSON	SARAH	100,242	THORBURN	STACY	112,792
JOHNSON	STEPHEN	120,098	VAN DONINCK	BERNARD W	107,704
JOUDREY	TIFFANY	118,650	VANDEMOORTELE	DAVID A	101,503
KELLY	EDWIN	101,405	VEINOT	ELSA	101,503
KOSIBA	STACEY	101,503	VEINOTTE FROWD	TANYA	102,377
KOWALYK	CINDY	101,503	WADE	KORY	100,838
LANGLEY	BEVERLEY R	101,503	WAGNER	LYNN	100,625
LEMIRE	JENNIFER	108,571	WALTERS	GORDON	122,532
LOVETT	ALICIA	108,538	WENTZELL	ANN	105,114
MACMILLAN MACDONALD	DIANNA	107,704	WILKINS	LINDSAY	116,718
MCDOW	E DEAN	101,503	WILLMAN	MELISSA	104,636
			WOODFORD COLLINS	ELIZABETH	119,511
Total Compensation for Employees		\$ 71,387,323			

Expenses paid to Employees

For the year ended Mar-31-23, the following represents the total amount of expenses reimbursed to employees:

Total Expenses for all Employees **\$ 1,046,154**

South Shore Regional Centre for Education

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

March 31, 2023

1 Basis of Reporting

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 directors, employees, contractors, and consultants.

This statement has been prepared by the South Shore Regional Centre for Education, 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 the South Shore 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 the South Shore Regional Centre for Education 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
- (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.