Schedule of employees with compensation in excess of \$100,000 Public sector compensation disclosure report St. Francis Xavier University

March 31, 2023

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Independent Auditor's Report

To the management of St. Francis Xavier University

Opinion

We have audited the accompanying Public Sector Compensation Disclosure Report of St. Francis Xavier University (the "University") for the year ended March 31, 2023 (the "Schedule"). The Schedule has been prepared by management based on the Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1.

In our opinion, the Public Sector Compensation Disclosure Report of the University for the year ended March 31, 2023, is prepared, in all material respects, in accordance with 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 ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedule* section of our report. We are independent of the University 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.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 of the Schedule, which describes the basis of accounting. The Schedule is prepared to meet the requirements of the *Public Sector Compensation Disclosure Act*, 2010 c. 43, s. 1, dated December 10, 2010. As a result, the Schedule may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule 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 Schedule that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule 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 GAAS 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 Schedule.

As part of an audit in accordance with Canadian GAAS, 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 University'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

Deloitte LLP

Chartered Professional Accountants June 22, 2023

Section 3 of the *Public Sector Compensation Disclosure Act, 2010* of the Province of Nova Scotia, requires public sector bodies to publicly 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 benefit of, each of its board members, officers, employees, contractors, and consultants.

Board Members, Officers, Employees, Contractors and Consultants

For the year ended March 31, 2023, the following board members, officers, employees, contractors and consultants received compensation of \$100,000 or more:

Last Name	First Name	2023 Total Compensation	
Abelson	Donald	213,800	
Adams	Carl	132,376	
Alex	Jennifer	100,601	
Alma	Eileen	140,286	
Al-Maini	Douglas	118,544	
Anderson	Alan	114,235	
Anthony	Denton	118,211	
Apaloo	Joseph	188,349	
Aquino	Manuel	167,703	
Aubrecht	Catherine	107,887	
Austen	Erin	118,573	
Bantjes	Roderick	149,368	
Beckett	Andrew	200,363	
Bell	Kyler	134,146	
Beltrami	Hugo	182,966	
Berrigan	Lindsay	101,475	
Betker	Claire	157,328	
Bickerton	James	173,319	
Billington	Ryan	111,336	
Bishop	Cory	109,842	
Boyle	Todd	187,171	
Brebner	Karen	157,804	
Brogden	Lace Marie	185,498	
Bruce	David	102,279	
Brunkhorst	Kevin	106,374	
Buksaitis	Tara	146,691	
Cabrera	Donna	103,454	
Callaghan	Tara	163,299	
Cameron	Susan	130,971	
Campbell	Doug	109,338	
Casey	Amanda	118,607	
Chattopadhyay	Sutapa	100,002	
Cho	Youngwon	124,215	

Last Name	First Name	2023 Total Compensation
Coady	Maureen	125,409
Cockshutt	Amanda	204,464
Comeau	Frank	119,231
Connolly	Daphne	115,205
Corbit	John	108,649
Cormack	Patricia	155,951
Cormier	James	130,821
Craig	Lisa	143,470
D'Arcy	Michael	128,019
Darwish	Linda	110,971
Daviau	June	100,522
De Leebeeck	Jacqueline	109,960
De Vries	Ranke	129,522
De'Bell	Keith	168,905
Delorey	John	142,653
Delorey	Denise	123,002
Dodaro	Santo	131,844
Draper	Daniel	147,716
Estill	Laura	125,041
Fanjoy	Martha	104,510
Finbow	Stephen	136,699
Foran	Andrew	143,218
Forestell	Nancy	149,507
Foster	Monica	121,089
Fox	Ann	134,016
Fraser	Yvonne	115,837
Fraser	Jane	104,350
Frazer	Christopher	130,201
Fuller	Mark	131,645
Galway	Moira	135,844
Ghore	Yogesh	121,764
Gilham	Christopher	105,205
Gondra	Iker	134,667
Gregory	Sharon	138,838
Grenier	Yvon	157,762
Groarke	Louis	146,956
Gulam Razul	Shah	104,330
Hadley	Greg	104,446
Hakin	Andrew	379,441
Hale	Robert	147,143
Haller	Mikael	131,380
Hallett-Tapley	Geniece	107,488

Last Name	First Name	2023 Total Compensation	
Halperin	Donna	139,316	
Hanlon	Jacob	112,498	
Hansen-Ketchum	Patti	145,700	
Harling Stalker	Lynda	120,232	
Helpard	Heather	131,627	
Holmes	Christina	101,300	
Hopkins	Shanna	102,279	
Hurst	Rachel	121,697	
Husband	Marc	102,908	
Hynes	Timothy	194,669	
Isnor	Richard	172,821	
Iverson	Sandra	150,799	
Jamieson	Jennifer	105,311	
Kalman	Samuel	138,882	
Kane	Daniel	111,028	
Karunakaran	Velautham	139,152	
Kearns	Laura-Lee	121,342	
Kellman	Lisa	156,412	
Kennedy	Robert	116,487	
Khoury	Joseph	129,359	
Косау	Victor	163,349	
Koch	Erika	125,694	
Kolen	Angela	158,029	
Kyte	Murray	160,172	
Lalande	Guy	126,244	
Landry	Julien	104,826	
Langdon	Jonathan	116,126	
Langille	Edward	156,830	
Langley	Wendy	143,203	
Latimer	Kevin	117,203	
Layden	Faith	122,774	
Lee	Derrick	102,797	
Leo	Teng W	124,318	
Leung	Opal	112,350	
Levman	Jacob	109,982	
Lin	Man	154,540	
Linkletter	Michael	114,940	
Lomore	Christine	118,494	
Long	Bradley	117,534	
Lukeman	Gregory	154,148	
Lukeman	Ryan	103,889	
Lunney Borden	Lisa	117,447	

Last Name	First Name	2023 Total Compensation	
Lynes	David	130,771	
MacAulay	Kenneth	166,705	
MacDonald	Aaron	106,941	
MacDonald	Alexis	107,550	
MacDonald	Cathy	154,846	
MacDonald	Donna	106,780	
MacDonald	Lara	106,115	
MacDonald	Leo	164,785	
MacIntosh	Pauline	108,857	
MacIsaac	Mark	101,753	
MacKenzie	Kathleen	105,311	
MacKenzie	Sasho	116,071	
Mackey	Wendy	106,814	
MacLean	Brian	132,696	
MacLellan	Leon	154,269	
MacLellan	Mary Jessie	109,964	
MacLeod	Katarin	123,244	
MacNeil	Michelle	113,394	
MacPherson	Leo	125,673	
Madden	Robert	161,424	
Mahaffey	Thomas	145,605	
Mallory	Peter	111,336	
Maltby	Blair	133,375	
Maltby	Neil	124,896	
Mansell	Deborah	112,754	
Marangoni	Gerry	163,349	
Marion	Alex	129,860	
Marmura	Stephen	115,585	
Marquis	Paul	143,730	
Marzlin	Peter	138,258	
Matharoo	Gurpreet	107,472	
Mattie	David	109,399	
Mbugua	Joyce	105,254	
McCormick	Peter	173,800	
McGibbon	Elizabeth	160,900	
McGillivray	Mary	114,859	
McInnis	Peter	134,811	
McIver	Rhonda	120,925	
МсКее	Dolores	101,710	
McKenna	John	130,821	
McKinnon	Margaret	109,960	
McMillan	Leslie Jane	135,952	

Last Name	First Name	2023 Total Compensation	
Melchin	Michael	168,476	
Mitton	Jennifer	125,607	
Morrison	Bobbi	144,914	
Morse	Wendy	105,736	
Moynagh	Maureen	148,275	
Mukerji	Bhasker	126,742	
Nguyen	Yen	108,033	
Nilges	Mathias	129,024	
Oguejiofor	Emeka	134,321	
Olstead	Riley	119,587	
Omae	Kenji	110,818	
Orlova	Galina	130,821	
Oxner	Mary	146,045	
Ozkok	Zeynep	104,330	
Palanisamy	Ramaraj	170,057	
Parikh	Bhavik	109,632	
Paz	Maria	112,897	
Penner	Ken	132,363	
Perry	Adam	105,347	
Peters	Randy	134,146	
Poole	Peter	164,904	
Potts	Jason	124,250	
Provost	Kathleen	133,375	
Purvis	Janet	102,919	
Rasmussen	Roy	161,424	
Rice	Jack	130,433	
Richardson	Holly	121,732	
Risk	David	166,882	
Roach	Mari	111,607	
Robinson	Daniel	112,198	
Robinson	Ingrid	100,428	
Rosborough	Jonathan	105,211	
Roy	Carole	128,550	
Rushton	Cory	122,443	
Scrosati	Ricardo	146,834	
Semple	Rhonda	125,598	
Smith	Douglas	163,299	
Stan	Lavinia	167,705	
Strong	Larissa	106,941	
Sweet	William	170,822	
Taylor	Tara	134,087	
Thompson	Kara	105,917	

Last Name	First Name	2023 Total Compensation	
Throop-Robinson	Evan	109,350	
Tkacz	Gregoire	160,371	
Tokarz	Wojciech	118,570	
Tompkins	Joanne	206,774	
Trembinski	Donna	122,443	
Tynan	Paul	152,581	
van Bommel	Martin	157,115	
Vandenhoogen	Robert	163,349	
Verberg	Norine	130,456	
Vincent	Susan	157,247	
Vishwakarma	Vijay	140,103	
Walters	William	109,571	
Wang	Ping	168,474	
Watt	Margo	165,273	
Weaver	Angela	106,029	
Weaving	Charlene	148,382	
Whitty-Rogers	Joanne	110,518	
Wilputte	Earla	161,474	
Withey	Patrick	116,743	
Wright	Kailin	107,186	
Wyeth	Russell	117,876	
Yeo	Elizabeth	199,453	
Young	David	149,522	
Zecker	Robert	123,852	
Zhou	Ping	149,282	
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Note to the schedule of employees with compensation in excess of \$100,000 March 31, 2023

1. Basis of accounting

The Schedule of Employees with Compensation in excess of \$100,000 has been prepared in accordance with the financial reporting provisions in Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1 (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 Corporation issues a T4 or a T4A and also includes contractors or consultants that are a 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.