

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

Strait Regional Centre for Education

March 31, 2019

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Independent auditor's report

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Honourable Zach Churchill - Minister,
Education and Early Childhood Development

Opinion

We have audited the Statement of Compensation for Strait Regional Centre for Education ("the Centre of Education") for the year ended March 31, 2019, and notes to Statement of Compensation, including a summary of significant accounting policies (together, "the statement").

In our opinion, the accompanying statement for the year ended March 31, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("the PSCD Act").

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 Centre for Education 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 accounting. The statement is prepared to assist the Centre for Education in meeting the requirements of the PSCD Act. As a result, the statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Matter – Supplementary Information

We draw attention to the fact that the supplementary information consisting of total expenses for all employees included on the statement is presented for purposes of additional information and does not form part of the statement as required by the PSCD Act. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the statement in accordance with the financial reporting provisions in the PSCD Act, 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 Centre for Education'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 Centre for Education'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.

Port Hawkesbury, Canada
June 27, 2019

Chartered Professional Accountants
Licensed Public Accountants

Strait Regional Centre for Education Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

March 31, 2019

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

Employees

For the year ended March 31, 2019, the following employees received compensation of \$100,000 or more:

Last Name	First Name	Total Compensation
Allen	Robert	\$ 117,703
Austen	Glenn	124,034
Avery	Barbara	122,802
Bance	David	111,685
Bance	Jody	101,171
Bona	Joan	106,542
Bona	Lucien	113,137
Boudreau	Chuck	121,041
Boutilier	Euphemia	113,025
Boyle	Jyl	110,053
Breen	Darryl	124,877
Britten	Angela	103,017
Britten	Richard	127,312
Brown	Paul	108,467
Burt	Brenda	104,890
Burton	M Jill	101,701
Cameron	Charlotte	100,109
Cameron	Stanley	107,550
Carter	Tanya	119,118
Casey	Lynn	101,496
Chisholm	J Terry	135,852
Chisholm	M Darlene	102,268
Chisholm	Thomas	102,611
Chisholm-MacDonald	Darlene	101,696
Decoste-Couture	Catherine	125,015
Delaney	Suzanne	121,687
Delorey	Jerry	100,019
Dorrington	Tera	100,248
England	Sherman	190,507
Fougere	Wanda	132,942
George	Jeffrey	108,551
Gillis	Deanna	139,730
Goosens	Peter	125,689
Gough	Janice	145,928
Grant	Kimberley	106,496
Grant	Mary Beth	102,117
Grover	Chris	132,877
Jardine	Elizabeth	111,833
Johnstone	Kirk	125,660
Kennedy	Shaun	107,956
Landry	Joanne	109,098
Landry	Lois	135,036
Landry	Paul	151,334
Landry	Paula	101,675

See accompanying notes to the Statement of Compensation
Required Pursuant to the Public Sector Compensation Disclosure Act

Strait Regional Centre for Education Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

March 31, 2019

Last Name	First Name	Total Compensation
LeBlanc	Darrell	\$ 123,214
LeBlanc	Linda	102,268
Lumsden	Christopher	114,467
Lynch	A Chrissi	116,731
MacDonald	Brian	101,701
MacDonald	Charles	110,253
MacDonald	Cindy	100,918
MacDonald	Debbie	103,558
MacDonald	Jennifer	101,441
MacDonald	John (Jack)	118,143
MacDonald	Lisette	105,770
MacDonald	Mairi	102,696
MacDonald	Melanie	122,267
MacEachern	Lisa	107,723
MacFarlane	S David	102,221
MacInnis	B John	101,701
MacInnis	David Shane	102,194
MacIsaac	Michael	118,686
MacKenzie	Jonathan	106,135
MacKinnon-Poirier	Angela	113,435
MacLean	Jason	114,124
MacLean	Paul	107,134
MacLean	Shelley	121,879
MacNeil-Lumsden	Janie	107,540
MacPherson	Erin	101,750
Mason	Wayne	106,426
Milner	Ellen	103,884
O'Brien	Danielle	102,885
Parsons	Iisha	103,977
Pettipas	Mark	128,657
Rankin	Lynnette	102,428
Rhodes-Langille	Kathy	118,246
Rice	Ford	169,538
Richard	Lori	106,520
Richards	Crystal	104,401
Sampson	Tanya	116,194
Samson	Dion	102,765
Sauve	Sonya	125,611
Smith	Bryan	100,632
Smith	Carol	121,063
Talbot	Annamarie	110,696
Teasdale	Elizabeth	125,431
Thompson-Maccuspic	Sharon	140,499
van den Heuvel	Brian	124,021
Walker	Kevin	116,898
Weaver	April	122,648
Welton	Richard	107,104
Whalley	Ann	100,387
Wylter	Phyllis	105,308

Total compensation for all employees for the year ended March 31, 2019 \$ 68,585,898

* Total expenses for all employees for the year ended March 31, 2019 \$ 939,022

*Total expenses for all employees has not been subject to audit verification.

See accompanying notes to the Statement of Compensation
Required Pursuant to the Public Sector Compensation Disclosure Act

The Strait Regional Centre for Education

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

March 31, 2019

1. Basis of Accounting

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 board members, officers, employees, contractors, and consultants.

This statement has been prepared by the Strait 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 Strait 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 Strait 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 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.

3. Early Service Award Payout

In the year ended March 31, 2018, eligible employees were offered the opportunity for a one-time public service award payout in lieu of the retirement allowance available at the time of retirement. Those that elected to take this offer were paid during the 2018-19 fiscal year and the payout amount is included as part of the total compensation for reporting purposes.