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

Nova Scotia Community College

Year ended March 31, 2023

KPMG LLP
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INDEPENDENT AUDITOR'S REPORT

To the President of the Nova Scotia Community College

Opinion

We have audited the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Nova Scotia Community College (the Entity) for the year ended March 31, 2023 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, 2023 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 "***Auditor's Responsibilities for the Audit of the Schedule***" section of our auditor's 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.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.
KPMG Canada provides services to KPMG LLP.

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.

Auditor’s 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 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 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.

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

KPMG LLP

Chartered Professional Accountants

Halifax, Canada
June 22, 2023

Nova Scotia Community College

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

Year ended March 31, 2023

Last Name	First Name	Amount
Addicott	Sherry	101,115
Adey	Anthony	116,770
Adler	Adrien	129,021
Ahmad	Abid	119,643
Allen	Graham	103,752
Allen	Kathleen	151,209
Allison	Russell	101,398
Andrews	Darren	104,131
Angove	Robert	119,336
Archer	Jennifer	136,683
Arnold	Mandi	103,439
Arsenault	Audrey	110,095
Arsenault	Carla	145,116
Aucoin	Denis	112,619
Baillie	Stacey	147,520
Barrett	Donna	101,428
Barrett	Glenda	164,905
Basquill	Daniel	105,447
Beaton	Garett	103,541
Begin	John	105,134
Bennett	Janice	111,650
Best	Di	101,971
Bolivar	Daniel	104,131
Bourque	Randy	114,217
Bowers	Lore	117,802
Boyd	Lawrence	120,758
Boyle	Lisa	117,802
Brandwin-Glait	Julia	119,336
Brown	Jarrod	107,899
Brown	Steve	107,244
Budgey	Cynthia	100,381
Burchill	Eileen	103,358
Bureaux	Don	286,615
Burgess	Stacey	116,126
Burke	Anna	205,963

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2023

Last Name	First Name	Amount
Bussey-Sare	Michelle	149,544
Byrne	Janet	162,555
Calder	Kim	104,131
Cameron	Jill	105,949
Cameron	Kathleen	120,464
Cameron	Kevin	115,549
Campbell	Bernadette	103,830
Campbell	Susan	104,131
Cantelo	Paul	136,317
Caume	Dale	101,849
Champion	Margaret	152,754
Chapman	Michael	119,876
Charlton	Patricia	117,356
Church	Andrew	109,504
Clark	Bruce	128,481
Clark	Jason	151,209
Cody	Neil	104,797
Collens	Erin	133,914
Collins	Terrence	151,209
Colville	David	104,854
Connors	Shawn	119,336
Corkum	David	105,647
Crocker	Michael	104,131
Croft	Mark	113,270
Daisley	Edward	115,639
Dakin	Duane	119,336
Dalton	Tanya	107,600
Daly	Christopher	144,697
Davison	Christopher	104,826
DeLong	Ashley	118,619
D'Entremont	Gerard	111,579
d'Entremont	Marcel	107,349
Desmond	Darren	104,071
Dewey	Brian	119,336

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2023

Last Name	First Name	Amount
Dewey	Wendi	104,131
DiGiosia	Denise	106,066
DiGiosia	Marco	120,454
Dixon	Vivian	102,450
Dodson	Denise	108,423
Donovan	Tricia	149,699
Dorey	Jamus	106,324
Doucette	Michelle	117,942
Dugas	Ludger	104,131
Dunning Zwicker	Cynthia	106,272
Dutka	Marie	102,585
Edwards	Laurie	129,713
Ellison	James	104,131
Evans	Deirdre	100,665
Evans	Elizabeth	104,131
Facey	Dale	112,947
Fancy	Brian	113,061
Farrell	Hugh	116,379
Firth	Joanne	100,421
Fisher	Connie	119,336
Flanagan	Michelle	103,462
Foran	Lori	128,312
Foster	Monica	127,267
Frigault	Ronda	110,746
Gatza	Peter	102,635
Gillespie	Karen	119,336
Gower	Lisa	108,148
Graham	Angela	111,249
Graham	Helen	109,310
Grandy	Joseph	111,097
Grandy	Leah	101,709
Greene	Troy	104,326
Greer	Wayne	104,131
Groszko	Wayne	114,470

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2023

Last Name	First Name	Amount
Gruchy	Dale	104,131
Gunn	Tom	152,754
Guy	Matthew	110,982
Hadley	Beth	104,131
Hammond	Taralee	162,699
Hansen	Robert	104,131
Hartling	James	119,336
Hartwell	Lynn	206,400
Harvey	Nancy	104,131
Hebert	Mark	104,131
Helmer	Leif	111,924
Hill	Blair	111,918
Hiscock	Sean	102,522
Hubley	Bruce	119,336
Hunt	Susan	113,496
Huskins-Townsend	Dawn	116,705
Ingersoll	Gregg	112,994
Irving	Nathalie	102,959
Irwin	Ronald	103,769
Isner	Robbie	111,579
Iwasaki	Susan	109,188
Jacobsen	Kristine	100,685
Jardine	Donald	119,643
Jeffrey	Duane	100,504
Jillings	Kevin	119,336
Jones	Agassou	142,061
Joseph	Alain	129,713
Kamara	Abu	106,673
Kaminski	Michael	100,044
Keener	Terrah	150,626
Kelloway	Bruce	119,336
Kelly	Daniel	176,824
Kelly	J. Michael	106,761
Kelly	Shelly	101,549

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2023

Last Name	First Name	Amount
Kelly	Tina	119,336
Kennedy	Donna	106,026
Kennedy	Pamela	119,336
Kennedy-Pippy	Kelly	119,336
Kettley	Sean	115,012
Kilby	Mark	103,993
Kiragu	Samuel	107,451
Kolanko	Mark	108,185
Kondali	Zoran	101,844
Krzywonos	Lech	151,268
Lafford	Andrew	143,949
Langille	Doug	111,579
Lanigan	Kurt	104,131
LeBlanc	Andrew	104,131
Legge	Luella	101,884
Leighton	Katrina	109,569
LePage	Adam	101,200
Levy	Tanya	100,819
Lewis	Glenda	106,338
Lipsett	Blair	117,945
Lively	Peter	102,679
Lloyd	Monica	105,526
Lock	Kirstin	104,045
Lovett	Joanne	101,883
Lowe	Corinna	104,131
Lowe	Leroy	104,131
Lowe	Suzette	104,131
MacDonald	Mary	104,131
MacDonald	Stuart	111,908
MacDonald	Theresa	113,454
MacDougall	Elizabeth	119,336
MacFadyen	Kenda	113,645
MacGregor	Helen	122,557

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2023

Last Name	First Name	Amount
Machan	Glen	111,579
MacIntyre	Mark	120,454
MacIntyre	Todd	101,671
MacKenzie	Gordon	138,203
MacKinnon	Vicki	119,336
MacLaren	Brian	113,717
MacLeod	Dwayne	111,787
MacNeil	Gordie	119,336
MacPherson	Scott	152,754
Mader	Lisa	101,328
Mann	Maxine	147,148
Marshall	Crystal	104,131
Martin	Heather	107,188
McBay	Julia	119,336
McCarron	Peter	120,454
McCarthy	Angela	111,579
McCormack	Donald	151,209
McCurdy	Derek	155,535
McDonah	Anne	115,590
McDonald	Wanda	112,179
McGill	Wendy	101,604
McManus	Crystal	104,131
McPherson	Connie	104,131
McRae-Murphy	Donna	109,504
Meisner	Shelley	100,568
Meldrum	Shelley	104,262
Meloney	Patricia	111,579
Menendez Sanchez	Wilber	101,232
Mercer	Robert	111,578
Merchant	Odette	119,336
Metherall	Sarah	112,619
Mfoumou	Etienne	119,336
Mikkelsen	Brian	100,098

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2023

Last Name	First Name	Amount
Miller	Sunday	100,696
Mogensen	Chris	101,115
Mombourquette	Amanda	111,579
Moore	Diane	115,276
Morash	Andrew	101,517
Morrison	Marlene	105,134
Morrow	Sean	104,131
Mosey	Lorraine	101,062
Murphy	Sean	104,131
Myer	Dennis	104,131
Nichols	Michael	103,272
Nickerson	Lise	121,519
Odinga	Godfrey	108,053
O'Halloran	Kevin	103,952
Ollerhead	Jocelyn	119,336
Orr	Katherine	129,713
Oxner	Andrew	111,579
Pace	Lynn	111,579
Parrott	Denise	101,060
Pemberton	Carolyn	101,537
Penney	Lori	103,750
Perry	Sheila	103,862
Phelan	Richard	104,131
Phillips	Dion	123,868
Pike	Susan	112,697
Pineau	Kevin	101,550
Poirier	Raymond	111,579
Pothier	Mel	119,336
Powers	Barbara	103,922
Provoe	Jill	192,654
Purcell	Michael	119,642
Reddick	Trevor	102,557
Renaud	Alexandre	110,150
Ritchie	Jacob	137,902

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2023

Last Name	First Name	Amount
Robinson	Nicole	104,131
Rogers	Doug	106,287
Rolfe-Hunter	Sharla	105,165
Rose	Anthony	119,336
Russell	David	104,131
Russell	Gregory	151,268
Salmon	Nancy	117,050
Sampson	April	105,649
Sanford	Susan	119,336
Saxena	Vivek	141,659
Selvaraj	John	110,223
Shah	Trishla	101,003
Sharpe	Jason	106,278
Shepherd	Patricia	113,546
Shewan	Brian	104,131
Smith	David	120,454
Smith	Deirdre	104,131
Smith	Mark	121,211
Smith	Shawn	100,666
Snyder	Kathleen	127,951
Spares	Bruce	130,830
Spearns	Daniel	111,579
Specht	Janet	114,563
Spence	Dan	110,625
Stevens	Andrew	119,336
Stevens	Darrell	111,579
Stewart	Andrea	129,713
Stewart	Stephen	108,327
Stratton	John	107,244
Strubank	William	112,320
Swaniker	George	104,838
Tarrel	Wendy	107,101
Taverner	Krista	104,131
Taylor	Glenn	111,579

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2023

Last Name	First Name	Amount
Taylor	Jeffrey	162,736
Taylor	Matt	119,336
Thompson	Mary	152,754
Thompson-Graham	Susan	104,131
Tobin Legere	Crystal	106,000
Turner	Glenn	116,221
Tuttle-Comeau	Tanya	104,131
Vankoughnett	Mathew	119,336
Varrence	Wendy	105,270
Verge	Todd	106,863
Wadden	Spencer	104,131
Walker	Anne	119,336
Walker	Kimberlea	115,785
Watkins-Jackson	Kaneka	108,048
Watson	Crystal	111,249
Watt	Clarence	101,216
Webster	Timothy	119,411
White	Donna	111,866
Wiens	Alana	115,206
Williams	Roxanne	119,336
Williams	Sheri	109,676
Wilms	Karla	111,620
Wilson	Kevin	105,134
Zughaer	Hussien	101,562

See accompanying notes to the financial information

Nova Scotia Community College

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

Year ended March 31, 2023

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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 dated December 10, 2010 (the "Act"). The Act includes a definition of compensation in Section 2(b) as follows:

"Compensation" is defined 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. Compensation includes, without restricting the generality of the foregoing,

a) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts;

b) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans;

c) long-term incentive plan earnings and payouts;

d) the value of the benefit derived from vehicles or allowances with respect to vehicles;

e) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation;

f) payments made for exceptional benefits not provided to the majority of employees;

g) payments for memberships in recreational clubs or organizations, and

h) the value of any other payment or benefit prescribed in the regulations.

Significant interpretations of the financial reporting provisions of the Act include:

An employee is considered to be anyone to whom the Nova Scotia Community College issues a T4 slip and also includes contractors or consultants that are sole proprietors or incorporated individuals.

2. Significant accounting policy:

Compensation:

Compensation is determined in accordance with Section 3 of the Act and is recognized on a cash basis.

Nova Scotia Community College

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

Year ended March 31, 2023

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3. College Service Award:

The College provides a service award to eligible employees who retire based on a percentage of compensation and years of service earned up until April 1, 2015. Effective April 1, 2015, the College's service award (the "CSA") was effectively frozen, consistent with the Public Services Sustainability Act. This award is paid to eligible employees in the year of retirement. In 2018 and 2019, the Province offered a one-time payout option to all non-union, management and bargaining unit employees who have a service award and whose service was previously frozen. Payouts qualify as compensation as noted in note 1 a) and are included in the year of payout.