

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

Nova Scotia Community College

Year ended March 31, 2015



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INDEPENDENT AUDITORS' REPORT

To the President of the Nova Scotia Community College

We have audited the accompanying Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Nova Scotia Community College for the year ended March, 31, 2015 and notes, comprising a summary of significant accounting policies and other explanatory information (together "the statement"). The statement has been prepared by management in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the statement 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 basis of accounting is an acceptable basis for the preparation of the statement in the circumstances, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on this statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the statement 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Nova Scotia Community College for the year ended March 31, 2015 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 of Accounting

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

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Accountants

June 29, 2015

Halifax, Canada

Nova Scotia Community College

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

Year ended March 31, 2015

Last	First Name	Amount
Ahmad	Abid	\$ 105,996
Alexander	Laurie	\$ 112,670
Allen	Kathleen	\$ 120,131
Arsenault	Audry	\$ 105,725
Baillie	Stacey	\$ 112,205
Barnes	Douglas	\$ 105,725
Barrett	Glenda	\$ 106,630
Bate	James	\$ 107,026
Bing	Peter	\$ 114,962
Boyle	Lisa	\$ 107,162
Brown	Steve	\$ 100,648
Bureaux	Don	\$ 284,452
Burke	Anna	\$ 128,304
Byrne	Janet	\$ 135,453
Chapman	Michael	\$ 101,118
Clark	Bruce	\$ 104,678
Clark	Jason	\$ 101,913
Collins	Craig (Terrence)	\$ 125,041
Colville	David	\$ 104,578
Dakin	Duane	\$ 101,369
Davies	Jane	\$ 124,972
D'Entremont-Gray	Marie Louise	\$ 105,568
Dewey	Brian	\$ 105,725
Dewey	David	\$ 124,510
DiGiosia	Marco	\$ 103,116
Dobbin	James	\$ 108,187
Drapeau	Suzanne	\$ 100,647
Edwards	Laurie	\$ 105,725
Elliott	Gary	\$ 122,540
Facey	Dale	\$ 100,647
Fisher	Connie	\$ 106,518
Foster	Monica	\$ 179,332
Fougere	Michelle	\$ 105,814
Fox	Carol	\$ 125,637
Freckelton	David	\$ 125,040

Nova Scotia Community College

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

Year ended March 31, 2015

Last	First Name	Amount
Gerrior	Kevin	\$ 105,725
Goyetche	Christena	\$ 105,725
Grant	Beverley	\$ 102,893
Gunn	Tom	\$ 125,041
Hammer	Richard	\$ 129,322
Hammond	Taralee	\$ 118,339
Hiltz	Jennifer	\$ 110,263
Hubley	Bruce	\$ 102,378
Huskins-Townsend	Dawn	\$ 100,648
Huyer	Constance	\$ 104,487
Ingraham	Winston	\$ 101,930
Jacklin	Stanley	\$ 102,473
Jackson	Virginia	\$ 106,127
Jardine	Donald	\$ 106,994
Jillings	Kevin	\$ 107,628
Kanary	Lucy	\$ 124,991
Kaulback	Brenton	\$ 103,707
Kelloway	Michael	\$ 104,466
Kelly	Carol-Anne	\$ 100,647
Kelly	Daniel	\$ 128,575
Kelly	J. Michael	\$ 101,136
Kelly	Ronald	\$ 107,300
Kelly	Tina	\$ 105,725
Kidney	Michael	\$ 105,725
Kingston	Dennis	\$ 105,725
Krzywonos	Lech	\$ 112,486
Kucey	Michelle	\$ 105,725
Lane	Michelle	\$ 187,130
Langille	Doug	\$ 100,813
Little	Paul	\$ 136,577
Loke	Darlene	\$ 156,891
Lowry	Claudine	\$ 125,057
MacDonald	Patricia	\$ 111,620
MacIntosh-Dobson	Sonia	\$ 101,553
MacKinnon	Vicki	\$ 100,782
MacLean	Catherine	\$ 173,391
MacLellan	Marlene	\$ 119,274

Nova Scotia Community College

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

Year ended March 31, 2015

Last	First Name	Amount
MacLeod	Ian	\$ 123,061
MacNeil	Donald	\$ 100,853
MacNeil	Gordie	\$ 107,162
MacNeil	Roy	\$ 105,725
Madeira-Voss	Isabel	\$ 136,573
Martin	Kevin	\$ 125,209
McCarron	Peter	\$ 101,670
McCormack	Donald	\$ 125,041
McDonah	Erin	\$ 101,826
McKenna	James	\$ 100,648
McKnight	Kelly	\$ 117,610
Merchant	Odette	\$ 100,647
Moore	Andrew	\$ 110,088
Murray-Sellars	Sharon	\$ 105,725
Muzzerall	James	\$ 105,725
Nickerson	Lise	\$ 100,817
O'Neil	Hugh	\$ 100,648
Oram	Lindsey	\$ 100,647
Orr	Katherine	\$ 116,274
Pace	Eugene	\$ 125,406
Penfound	Rosalind	\$ 176,122
Pereira	Pramilla	\$ 105,725
Pothier	Mel	\$ 105,725
Quinlan	Kevin	\$ 118,233
Rodger	Anne	\$ 105,725
Rose	Anthony	\$ 105,725
Russell	Gregory	\$ 121,991
Sanford	Owen	\$ 104,269
Sanford	Susan	\$ 105,725
Saxena	Vivek	\$ 105,725
Sherman	Jadine	\$ 105,725
Smith	David	\$ 100,647
Smith	John	\$ 100,647
Spares	Bruce	\$ 117,366
Spearns	Daniel	\$ 100,647
Specht	Janet	\$ 105,725
St-Amour	Wayne	\$ 136,577

Nova Scotia Community College

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

Year ended March 31, 2015

Last	First Name	Amount
Stewart	Andrea	\$ 116,274
Stewart	Ian	\$ 100,648
Strubank	William	\$ 100,782
Tawse	Bruce	\$ 157,158
Thompson	Mary	\$ 125,681
Tilley	Frederick	\$ 119,777
Toomey	Carolyn	\$ 105,725
Walker	Anne	\$ 100,648
Webster	Timothy	\$ 103,452
Wilms	Karla	\$ 105,725
Withers	Shelley	\$ 101,386

Nova Scotia Community College

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

Year ended March 31, 2015

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.