

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

Nova Scotia Community College

Year ended March 31, 2016



KPMG LLP
Suite 1500 Purdy's Wharf Tower I
1959 Upper Water Street
Halifax NS B3J 3N2
Canada

Telephone (902) 492-6000
Telefax (902) 492-1307
www.kpmg.ca

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, 2016 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, 2016 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 23, 2016
Halifax, Canada

Nova Scotia Community College

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

Year ended March 31, 2016

Last	First Name	Amount
Ahmad	Abid	\$ 105,840
Alexander	Laurie	\$ 116,179
Allen	Kathleen	\$ 123,393
Arsenault	Audrey	\$ 105,840
Baillie	Stacey	\$ 115,126
Barnes	Douglas	\$ 105,840
Barrett	Cecil	\$ 102,721
Barrett	Glenda	\$ 107,042
Bate	James	\$ 105,840
Boyd	Lawrence	\$ 100,133
Boyle	Lisa	\$ 105,840
Brown	Steve	\$ 101,529
Bureaux	Don	\$ 288,319
Burke	Anna	\$ 155,954
Byrne	Janet	\$ 135,601
Cameron	Kevin	\$ 100,628
Chapman	Michael	\$ 101,229
Clark	Bruce	\$ 104,792
Clark	Jason	\$ 115,449
Collins	Craig	\$ 125,177
Colville	David	\$ 101,272
Dakin	Duane	\$ 104,526
D'Entremont-Gray	Marie Louise	\$ 130,622
Dewey	Brian	\$ 105,840
Dewey	David	\$ 126,247
DiGiosia	Marco	\$ 101,833
Drapeau	Suzanne	\$ 100,757
Edwards	Laurie	\$ 105,840
Elliott	Gary	\$ 125,949
Facey	Dale	\$ 100,757
Fisher	Connie	\$ 103,787
Foster	Monica	\$ 181,107
Fougere	Michelle	\$ 105,984
Fox	Carol	\$ 142,005
Freckelton	David	\$ 125,282
Geary	Brian	\$ 110,414

Nova Scotia Community College

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

Year ended March 31, 2016

Last	First Name	Amount
Gerrior	Kevin	\$ 105,840
Gillis	Barbara	\$ 100,940
Goyetche	Christena	\$ 105,841
Grant	Beverley	\$ 100,757
Gunn	Tom	\$ 125,177
Hammond	Taralee	\$ 123,931
Hubley	Bruce	\$ 105,747
Huskins-Townsend	Dawn	\$ 100,758
Huyer	Constance	\$ 100,757
Jardine	Donald	\$ 106,116
Jillings	Kevin	\$ 105,840
Kanary	Lucy	\$ 128,467
Kaulback	Brenton	\$ 134,962
Kelloway	Michael	\$ 103,473
Kelly	Carol-Anne	\$ 100,757
Kelly	Daniel	\$ 125,453
Kelly	J. Michael	\$ 116,881
Kelly	Ronald	\$ 110,385
Kelly	Tina	\$ 105,841
Kidney	Michael	\$ 105,840
Kingston	Dennis	\$ 106,155
Krzywonos	Lech	\$ 118,745
Kucey	Michelle	\$ 105,840
Lane	Michelle	\$ 171,122
Langille	Doug	\$ 100,976
Little	Paul	\$ 136,727
Lockington	Frank	\$ 120,110
Lowry	Claudine	\$ 116,922
MacCrimmon	Sheila	\$ 106,598
MacDonald	Patricia	\$ 115,284
MacDonald	William	\$ 115,078
MacGillivray	Scott	\$ 101,470
MacIntosh-Dobson	Sonia	\$ 102,604
MacKinnon	Vicki	\$ 102,911
MacLean	Catherine	\$ 179,159
MacLellan	Marlene	\$ 123,531

Nova Scotia Community College

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

Year ended March 31, 2016

Last	First Name	Amount
MacLeod	Ian	\$ 126,620
MacNeil	Donald	\$ 100,893
MacNeil	Gordie	\$ 106,049
MacNeil	Roy	\$ 105,840
Madeira-Voss	Isabel	\$ 118,699
Martin	Kevin	\$ 127,604
McCabe	Stephen	\$ 101,947
McCarron	Peter	\$ 101,833
McCormack	Donald	\$ 125,177
McKenna	James	\$ 100,758
McKnight	Kelly	\$ 116,402
Merchant	Odette	\$ 100,757
Moore	Andrew	\$ 105,819
Morrow	Judy	\$ 100,759
Murray-Sellars	Sharon	\$ 130,693
Muzzerall	James	\$ 105,840
Nickerson	Lise	\$ 102,086
O'Neill	Hugh	\$ 113,449
Oram	Lindsey	\$ 101,446
Orr	Katherine	\$ 116,402
Pace	Eugene	\$ 105,813
Penfound	Rosalind	\$ 174,903
Pereira	Pramilla	\$ 105,840
Pothier	Mel	\$ 105,840
Provoe	Jill	\$ 100,622
Rodger	Anne	\$ 105,840
Rose	Anthony	\$ 106,116
Russell	Gregory	\$ 123,957
Sanford	Owen	\$ 101,884
Sanford	Susan	\$ 105,840
Saxena	Vivek	\$ 105,840
Sherman	Jadine	\$ 105,840
Smith	David	\$ 100,757
Smith	John	\$ 100,757
Spares	Bruce	\$ 116,402
Spearns	Daniel	\$ 100,757
Specht	Janet	\$ 105,840
St-Amour	Wayne	\$ 136,727

Nova Scotia Community College

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

Year ended March 31, 2016

Last	First Name	Amount
Stewart	Andrea	\$ 116,402
Stewart	Ian	\$ 100,758
Stewart	Stephen	\$ 100,874
Strubank	William	\$ 101,324
Taylor	Crystal	\$ 109,328
Thompson	Mary	\$ 125,177
Tilley	Frederick	\$ 123,507
Toomey	Carolyn	\$ 105,840
Walker	Anne	\$ 100,758
Webster	Timothy	\$ 106,489
Wilms	Karla	\$ 105,840
Withers	Shelley	\$ 104,711

Nova Scotia Community College

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

Year ended March 31, 2016

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.