

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

Nova Scotia Community College

Year ended March 31, 2020



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INDEPENDENT AUDITORS' 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, 2020 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, 2020 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 "***Auditors' Responsibilities for the Audit of the Schedule***" section of our auditors' 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.

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

Auditors' 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 auditors' 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.

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants
Halifax, Canada
June 18, 2020

Nova Scotia Community College

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

Year ended March 31, 2020

Last Name	First Name	Amount
Adler	Adrien Lee	\$ 110,925
Ahmad	Abid	\$ 111,214
Allen	Kathleen	\$ 131,190
Angove	Robert C	\$ 102,827
Archer	Jennifer Lee	\$ 111,303
Arsenault	Audrey	\$ 113,041
Arsenault	Christine A	\$ 131,374
Aucoin	Denis Paul	\$ 105,597
Baillie	Stacey	\$ 131,190
Barnes	Douglas A.	\$ 110,925
Barrett	Glenda M.	\$ 122,678
Blackman	Robertson M	\$ 101,831
Boyd	Lawrence	\$ 110,925
Boyle	Lisa	\$ 106,045
Brandwin-Glait	Julia	\$ 107,481
Brown	Steve	\$ 110,925
Bureaux	Don	\$ 287,400
Burgess	Cheryl Margaret	\$ 131,365
Burke	Anna	\$ 196,177
Bussey-Sare	Michelle Elaine	\$ 127,255
Byrne	Janet	\$ 142,115
Cameron	Kathleen Mary	\$ 109,682
Cameron	Kevin G.	\$ 105,597
Champion	Margaret Leslie	\$ 143,295
Chapman	Michael	\$ 111,397
Charlton	Patricia Ann	\$ 102,399
Clark	Bruce	\$ 110,925
Clark	Jason	\$ 131,190
Collins	Terrence Craig	\$ 131,190
Connolly	Baden A.	\$ 139,048
Connors	Shawn M.	\$ 110,925

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

Year ended March 31, 2020

Last Name	First Name	Amount
Costelo	Deborah Jane	\$ 105,597
Coveyduck	Sharon Lynn	\$ 115,893
Daisley	Edward W.	\$ 108,246
Dakin	Duane	\$ 110,925
Daly	Christopher Andrew	\$ 131,190
DeLong	Ashley K	\$ 104,054
D'Entremont	Gerard	\$ 105,597
Dewey	Brian Joseph	\$ 110,925
DiGiosia	Marco	\$ 112,092
Dodson	Denise	\$ 100,096
Donovan	Patricia Rose	\$ 119,874
Doucette	Michelle Yvonne	\$ 115,586
Edwards	Laurie	\$ 112,737
Facey	Dale W.	\$ 105,597
Fancy	Brian Joseph	\$ 105,597
Farrell	Hugh James	\$ 105,597
Fisher	Connie L.	\$ 110,925
Foran	Lori	\$ 110,975
Foster	Monica	\$ 197,143
Fraser	Edward Joseph	\$ 127,421
Freckelton	David C.	\$ 174,750
Gerrior	Kevin James R.	\$ 110,925
Gillespie	Karen	\$ 109,348
Gillis	Barbara	\$ 102,930
Gillis	Maureen	\$ 108,743
Goyetche	Christena	\$ 112,746
Grant	Beverley	\$ 111,990
Groszko	Wayne Michael	\$ 100,542
Gunn	Tom	\$ 131,250
Hadley	Beth E.	\$ 100,082

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

Year ended March 31, 2020

Last Name	First Name	Amount
Hammond	Taralee	\$ 150,460
Harrison	Julia Anne	\$ 106,832
Hart	Brooks R.	\$ 105,525
Hartling	James	\$ 106,698
Hartwell	Lynn	\$ 138,621
Hubley	Bruce	\$ 114,123
Hunt	Susan	\$ 100,740
Huskins-Townsend	Dawn	\$ 110,925
Huyer	Constance	\$ 110,925
Jardine	Donald William	\$ 111,214
Jillings	Kevin J	\$ 110,925
Joseph	Alain Abraham	\$ 120,363
Kanary	Lucy Ellen	\$ 143,370
Keener	Terrah L	\$ 126,193
Kelloway	Bruce	\$ 110,925
Kelly	Daniel James	\$ 135,853
Kelly	J. Michael	\$ 107,739
Kelly	Tina	\$ 110,925
Kennedy	Pamela Ann	\$ 110,925
Kennedy-Pippy	Kelly A.	\$ 104,263
Kirk	James M	\$ 134,905
Krzywonos	Lech	\$ 131,385
Kucey	Michelle	\$ 110,925
Kuipers	Rachel	\$ 104,289
Lafford	Andrew Thomas	\$ 112,132
Langille	Doug	\$ 105,597
Lewis	Glenda Marie	\$ 109,444
Lipsett	Blair	\$ 105,109
Little	Paul Wayne	\$ 143,295
Lockington	Frank Hans	\$ 122,268

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

Year ended March 31, 2020

Last Name	First Name	Amount
MacDonald	Stuart Alexander	\$ 100,244
Macdonald	Theresa	\$ 106,764
MacDougall	Elizabeth Lisa	\$ 110,925
MacDougall	Graham Peter	\$ 105,597
MacFadyen	Kenda Ann	\$ 105,597
MacGillivray	F. Scott	\$ 110,925
Machan	Glen	\$ 100,064
MacIntosh-Dobson	Sonia Y.	\$ 110,983
MacIntyre	Mark Douglas	\$ 111,986
MacKenzie	Gordon L.	\$ 113,640
MacKinnon	Vicki	\$ 110,925
MacLaren	Brian	\$ 100,064
MacLean	Catherine	\$ 235,109
MacLean	Erin	\$ 102,454
MacLeod	Dwayne A.	\$ 104,242
MacLeod	Ian H.	\$ 143,370
MacNeil	Gordie	\$ 110,925
MacPherson	Scott Fraser	\$ 143,295
McCarron	Peter William	\$ 110,925
McCarthy	Angela Rene	\$ 101,570
McCormack	Donald R.	\$ 139,679
McDavid	John	\$ 154,884
McDonah	Anne Clark	\$ 100,542
McDonald	Wanda Marie	\$ 103,774
McGill	Wendy Suzanne	\$ 102,581
McInnis	Catherine Ann	\$ 107,485
Meldrum	Shelley T	\$ 103,195
Meloney	Patricia Lynn	\$ 105,597
Merchant	Odette	\$ 107,485
Mfoumou	Etienne Marcelin	\$ 108,809
Miller	Sunday	\$ 105,780

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

Year ended March 31, 2020

Last Name	First Name	Amount
Moore	Andrew Brent	\$ 110,925
Muzzerall	James Peter	\$ 110,925
Nickerson	Lise A	\$ 110,925
Ollerhead	Jocelyn Dianne	\$ 110,921
Oram	Lindsey	\$ 110,925
Orr	Katherine	\$ 121,992
Oxner	Andrew	\$ 105,597
Pace	Lynn Darlene	\$ 105,597
Park	Lynn M.	\$ 103,185
Penfound	Rosalind Christene	\$ 196,177
Phillips	Dion	\$ 107,599
Pothier	Mel	\$ 110,925
Provoe	Jill D.	\$ 136,819
Purcell	Michael Gordon	\$ 110,925
Richards	Sonia Lee	\$ 130,154
Rose	Anthony C.	\$ 112,094
Rushton	Dana Robert	\$ 111,113
Russell	Gregory	\$ 135,625
Sampson	Lisa M.	\$ 106,764
Sanford	Susan	\$ 110,925
Saxena	Vivek	\$ 110,925
Sherman	Jadine Ladawn	\$ 111,082
Siddall	Wendy Lynn	\$ 100,325
Smith	David G.	\$ 111,989
Smith	Mark C	\$ 111,293
Spares	Bruce	\$ 123,240
Spearns	Daniel A.	\$ 105,597
Specht	Janet Lou	\$ 110,925
St-Amour	Wayne Fernand	\$ 131,190
Stevens	Andrew Christopher	\$ 110,472
Stevens	Darrell Edward	\$ 100,586

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

Year ended March 31, 2020

Last Name	First Name	Amount
Stewart	Andrea	\$ 121,993
Strubank	William	\$ 105,598
Taylor	Glenn D.	\$ 100,064
Taylor	Jeffrey Ryan	\$ 144,723
Taylor	Matt Douglas	\$ 106,660
Taylor-Wood	Sheri	\$ 103,184
Thompson	Mary L.	\$ 135,126
Tilley	Frederick Scott	\$ 131,190
Turner	Glenn	\$ 104,072
Vankoughnett	Mathew	\$ 104,883
Verran	James H.	\$ 117,484
Walker	Anne Elizabeth	\$ 110,925
Walker	Kimberlea	\$ 105,597
Webster	Timothy Lloy	\$ 110,501
Wiens	Alana	\$ 100,697
Williams	Roxanne	\$ 104,480
Wilms	Karla P.	\$ 110,925
Yeo	Elizabeth Dianne	\$ 101,550

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, 2020

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 (continued)

Year ended March 31, 2020

3. Service Awards:

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 service awards were effectively frozen, consistent with the Public Services Sustainability Act. These awards are 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. During 2020, all remaining amounts for employees electing a one-time payout were paid.