



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

South Shore Regional Centre for Education

March 31, 2019

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Independent auditor's report

Honourable Zach Churchill - Minister,
Education and Early Childhood Development

Opinion

We have audited the Statement of Employee Compensation for South Shore Regional Centre for Education ("the Regional Centre") for the year ended March 31, 2019, and notes to Statement of Employee 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 Regional Centre 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 Regional Centre 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 Regional Centre'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 Regional Centre'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.

Grant Thornton LLP

Bridgewater, Canada
June 26, 2019

Chartered Professional Accountants
Licensed Public Accountants

South Shore 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 South Shore Regional Centre for Education (i.e. cash basis of payment verses accrued compensation) to a person during the fiscal year.

Directors, Employees, Contractors and Consultants

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

Last Name	First Name	Total Compensation	Last Name	First Name	Total Compensation
AUCOIN	J RAYMOND	\$ 123,950	MACINNIS	ELIZABETH	\$ 102,853
BAKER	PAULA ANNE	100,095	MACMILLAN MACDONALD	DIANNA	129,031
BERRIGAN	JANE	111,302	MARTIN	SANDRA	100,340
BIRD	CONNIE	100,108	MCDOW	E DEAN	111,349
BLAIR	KELLY	100,164	MCGILL	STEVEN	133,165
BONIA	BRIAN	108,391	MCMULLEN	JENNIFER	100,438
BOWERS	SANDRA	103,267	MILLETT	CINDY	102,248
BREWSTER POTTER	BRENDA	102,660	MILNER	SCOTT	229,049
BRIDEAU CLARK	ELIZABETH	106,798	MONAHAN	EVAN	100,168
BURGESS	DENISE	102,323	MURRAY	DEBORAH	123,830
BURKE	ANGELA	102,197	NICKERSON	LORNA A	123,002
BUTT	BYRON	109,611	NICKERSON	PAUL	112,281
CONRAD	ANDREA	100,770	NOWE	DEREK	103,044
CORESCHI	ANDREA	102,513	O'QUINN	DAVID	107,198
CORKUM	IAN	100,729	PAGE	ROY MILES	127,009
CORKUM	JESSICA	101,073	POTTIE	CRAIG S	111,133
COVEY	KAREN	102,547	POWER	BERTON E	102,130
CROUSE	DENISE	106,090	POWER	KEVIN MARK	107,715
CROZIER	VICTORIA L	107,091	RAWDING	DEANNA	114,534
DAVIDSON ENO	SELENA	112,181	RAWDING	RODNEY A	100,140
DELORY	SHEILA A	103,920	RAWDING	SCOTT	111,599
DEMONE	TRISHA	103,878	RENOUF	JAMES	115,105
DEWOLFE	JEFF	186,978	RHODENIZER	JEAN	131,814
DEXTER	JAMES	122,519	SELIG	WADE E	110,114
DODGE BAKER	DENISE	129,064	SHAW	CATHERINE	135,598
DORNAN	JANET	105,341	SMITH	BRIAN	128,957
DOUCETTE	JOHN	113,777	SNYDER	CURTIS B	108,830
EASON	LAMAR	107,055	SPENCER	DIANE E	119,846
EGILSSON	DAPHNE	133,126	SPENCER WEARE	JENNIFER	111,240
ELLIOTT	PAUL BASIL	106,042	STEWART	TERRY	116,083
FELLS	KENNETH	156,900	STRAUBEL	PETER F J	105,095
FERGUSON	LYNN (PAIGE)	114,394	STRONG	CAMERON	100,421
FOOTE	HEATHER	106,976	SYLVESTER	JEFFREY	103,667
FOUBERT	RANDY	103,553	SYMES	TODD	105,006
GERHARDT	GRETCHEN	124,564	TATTRIE	WADE	144,226
GLADWIN	ANGELA	113,721	THORBURN	STACY	107,847
GLADWIN	CHRISTINE	101,804	TRUDEAU	CYNTHIA	102,080
HALEY	DARREN	129,181	TURNER	L ALLAN	105,237
HAZELTON	ROBERT	102,333	UHLMAN	DAWN	101,231
HUGHES	CAROL	120,716	VAN DONINCK	BERNARD W	128,409
JOHNSON	STEPHEN	121,439	VANDERTOORN	JILLIAN LYNN	101,334
KNICKLE	NORAH	101,638	VEINOT	ELSA	103,553
KOSIBA	STACEY	101,852	VEINOT GATES	JOYCE	120,645
KOWALYK	CINDY	101,987	WAGNER	PETA	103,342
LAMBE	E ANN	106,363	WALSH	SHELLEY	100,046
LANDRY	MITCHELL	128,064	WALTERS	GORDON	122,878
LEECO GRIFFITH	GLENNA	102,268	WILKINS	LINDSAY	133,098
LEMIRE	JENNIFER	104,399	WILLMAN	MELISSA	103,964
LOHNES	GALE	100,391	WOODFORD COLLINS	ELIZABETH	103,133
MACDONALD	JOSEPH	108,514	WOODWORTH	CARMEN	102,418
MACDONELL	HELEN	103,651			

Total Compensation for all Employees \$ 64,685,838

Expenses paid to Employees

For the year ended March 31, 2019, the following represents the total amount of expenses reimbursed to employees:

Total Expenses for all employees \$ 848,163 *

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

South Shore Regional Centre for Education

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

March 31, 2019

1 Basis of Reporting

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 directors, employees, contractors, and consultants.

This statement has been prepared by the South Shore 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 South Shore 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 South Shore 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 Service Awards

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 total compensation for reporting purposes.