



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

South Shore Regional Centre for Education

March 31, 2020

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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, 2020, 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, 2020 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, 2020

Chartered Professional Accountants

South Shore Regional Centre for Education
Statement of Compensation Required Pursuant to the Public Sector
Compensation Disclosure Act

March 31, 2020

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, 2020, the following employees received compensation of \$100,000 or more:

Last Name	First Name	Total Compensation
AMIRO	RUTH	\$ 106,357
ASH	PAUL	151,860
AUCOIN	J RAYMOND	107,471
BAKER	PAULA ANNE	100,829
BERRIGAN	JANE	100,829
CROZIER	VICTORIA L	103,548
DEMONE	TRISHA	101,551
DEWOLFE	JEFF	127,371
DEXTER	JAMES	107,679
DODGE BAKER	DENISE	112,982
DORNAN	JANET	107,275
DOUCETTE	JOHN	108,506
EASON	LAMAR	112,176
EGILSSON	DAPHNE	114,654
FERGUSON	LYNN (PAIGE)	112,982
FRANCIS	MICHAEL	103,660
GAUDET	TAMMY LYNN	108,807
GLADWIN	ANGELA	104,559
HALEY	DARREN	112,982
HUGHES	CAROL	102,733
JOHNSON	STEPHEN	113,556
LANDRY	MITCHELL	112,982
LEMIRE	JENNIFER	100,692
MCGILL	STEVEN	118,980
MCMULLEN	JENNIFER	104,773
MURRAY	DEBORAH	105,915
NICKERSON	LORNA	118,015
NICKERSON	PAUL	112,329
PAGE	ROY MILES	105,603
RAWDING	DEANNA	101,468
RAWDING	SCOTT	102,024
RHODENIZER	JEAN	115,304
SNYDER	CURTIS B	104,796
SPENCER	DIANE E	105,308
SPENCER WEARE	JENNIFER	103,516
STEWART	TERRY	105,516
THORBURN	STACY	102,100
VAN DONINCK	BERNARD W	113,664
VEINOT GATES	JOYCE	106,444
WALTERS	GORDON	116,186
WILKINS	LINDSAY	110,835

Total Compensation for Employees	\$	63,222,172
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Expenses paid to Employees

For the year ended March 31, 2020, the following represents the total amount of expenses reimbursed to employees:

Total Expenses for all employees	\$	948,687 *
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* Total expenses for all employees has not been subject to audit verification

South Shore Regional Centre for Education

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

Compensation Disclosure Act

March 31, 2020

1 Basis of Reporting

Section 3 of the Public Sector Compensation Disclosure Act of the Province of Nova Scotia, requires public sector bodies to publicly 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.