



South Shore

Regional Centre for Education

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

South Shore Regional Centre for Education

March 31, 2024

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Independent auditor's report

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Honourable Becky Druhan - Minister,
Education and Early Childhood Development

Opinion

We have audited the South Shore Regional Centre for Education's (the "Regional Centre") Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the year ended March 31, 2024, and the notes, including a summary of significant accounting policies (together "the statement").

In our opinion, the accompanying statement for the year ended March 31, 2024 is prepared, in all material respects, in accordance with the financial reporting provisions in the Public Sector Compensation Disclosure Act, 2010, C.43, S.1.

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 reporting. The statement is prepared to assist the Regional Centre in meeting the requirements of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the statement in accordance with the Public Sector Compensation Disclosure Act, 2010, C.43, S.1, 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.

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script font.

Bridgewater, Canada
June 24, 2024

Chartered Professional Accountants

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

March 31, 2024

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, 2024, the following employees received compensation of \$100,000 or more:

Last Name	First Name	Total Compensation	Last Name	First Name	Total Compensation
ABRAMENKO	MARIJA	105,245	MACDONALD	JOSEPH	108,259
AMIRO	RUTH	129,576	MACMILLAN MACDONALD	DIANNA	108,259
ARCHIBALD	EMILY	109,877	MAGEE LANTZ	SARA	104,453
ARSENAULT	CINDY	104,239	MCDOW	E DEAN	102,027
BAKER	PAULA ANNE	108,889	MCGILL	SHERI	104,675
BAKER	SARAH	116,606	MCGILL	STEVEN	125,482
BARCLAY	ALEXANDRA	101,363	MCMULLEN	JENNIFER	128,543
BELL RICHARDS	ROBYN	105,475	MILLER	JONATHAN	111,105
BERRIGAN	JANE	104,931	MILLER	SCOTT	106,022
BIRD	CONNIE	102,905	MILLETT	CINDY	102,027
BIRD	MITCHELL	102,027	MONAHAN	ERRIN	104,296
BURGESS	DENISE	108,397	MONAHAN	EVAN	105,146
BURRIS	CHRISTOPHER	103,818	MUIR	ALLAN	102,027
BUTT	BYRON	102,905	MUIR	ERIKA	102,027
CONRAD	SHERRENE	100,165	MULDER	TRACEY	113,152
CROUSE	DENISE	108,519	NEAVES	KYLE	100,340
CROZIER	VICTORIA	116,529	NICKERSON	PAUL	122,843
DALCOURT	GREGORY	102,027	O'LAUGHLIN	PATRICK	102,027
DAVIDSON ENO	SELENA	102,027	O'QUINN	DAVID	106,886
DEXTER	JAMES	121,605	PYNCH WORTHYLAKE	NANCY	108,451
DOREY	TYLER	105,697	RAWDING	DEANNA	123,805
DORNAN	JANET	114,004	RAWDING	SCOTT	112,099
DOUCETTE	JOHN	123,129	ROMKEY	CHARMAINE	143,195
EASON	LAMAR	126,594	SELIG	ANDREW	130,089
ELLIOTT	BERNADINE	100,459	SHAW	CATHERINE	114,299
ELLIOTT	PAUL	102,027	SMITH	FRANCINE	100,893
FANCY LANDRY	JESSICA	120,333	SMITH	KAITLYN	104,054
FEENER	SHAWN	103,825	SOARES	STACEY	108,215
FELLS	KENNETH	124,231	SPENCER	DIANE	117,877
FRANCIS	MICHAEL	102,027	STEWART	ANGELA	118,270
GLADWIN	ANGELA	139,028	STORM	MAI LING	102,027
GRAHAM	JANNA	103,583	SYLVESTER	JEFFREY	126,666
HUGHES	CAROL	108,259	SYMES	TODD	124,121
HUSKILSON	HILARY	101,504	THOMAS	EDWARD "JAY"	112,945
JACKSON	CARLA	101,504	THORBURN	STACY	123,875
JENSON	SARAH	102,027	TRUDEAU	CYNTHIA	105,365
JOHNSON	STEPHEN	128,112	VAN DONINCK	BERNARD W	108,259
JOUDREY	TIFFANY	130,895	VANDEMOORTELE	DAVID A	102,027
JUDGE	BRADLEY	104,906	VEINOT	ELSA	102,027
KELLY	EDWIN	101,403	VEINOTTE FROWD	TANYA	106,619
KOSIBA	STACEY	102,027	WADE	KORY	110,880
KOWALYK	CINDY	102,027	WALTERS	GORDON	129,250
LANGLEY	BEVERLEY R	102,027	WENTZELL	ANN	120,900
LEMIRE	JENNIFER	114,318	WILKINS	LINDSAY	123,887
LOVETT	ALICIA	121,241	WILLMAN	MELISSA	112,956
			WOODFORD COLLINS	ELIZABETH	122,725

Total Compensation for Employees \$ 75,113,489

Expenses paid to Employees

For the year ended Mar-31-23, the following represents the total amount of expenses reimbursed to employees:

Total Expenses for all Employees \$ 1,171,963

South Shore Regional Centre for Education

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

March 31, 2024

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
- (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.