

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

**Chignecto Central Regional Centre for  
Education**

**March 31, 2023**

**Chignecto Central Regional Centre for Education**  
**Statement of Compensation Required Pursuant to the Public**  
**Sector Compensation Disclosure Act**  
March 31, 2023

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## Independent Auditor's Report

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To the Honorable Becky Druhan - Minister, Education and Early Childhood Development

### Opinion

We have audited the Schedule of Compensation (the Schedule) for Chignecto Central Regional Centre for Education (the Region) for the year ended March 31, 2023 and a summary of significant accounting policies.

In our opinion, the accompanying Schedule is prepared, in all material respects, in accordance with 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 Schedule* section of our report. We are independent of the Region 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.

### Other Matter

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.

### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the Region to meet the reporting requirements of the PSCD Act referred to above. 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 the PSCD Act, and for such internal control as management determines is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

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



## **Auditor's 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 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 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 Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, 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.

Chartered Professional Accountants

Halifax, Nova Scotia  
June 26, 2023

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Compensation includes payments actually made by the Chignecto Central Regional Centre for Education (i.e., cash basis payment verses accrued compensation) to a person during the fiscal year.

**Employees**

For the year ended March 31, 2023, the following employees received compensation of \$100,000 or more:

<b>Name</b>	<b>Salary</b>	<b>Name</b>	<b>Salary</b>
ADAMS, GARY	\$ 177,793	BROWN, KAREY	\$ 101,405
ALDRED, MATHEW	101,405	BROWN, KELLY	124,739
ARBUCKLE, MARK	109,362	BROWN, KRISTA	101,405
ARMSTRONG, ANNE	101,405	BRUCE, JENNIFER	104,031
ARMSTRONG, SCOTT	135,679	BRUNT, SHAWN	116,648
ARSENAULT, LEE	114,096	BUCHANAN BAKER, CARMEN	108,090
AUCOIN, GUY	115,096	BURKE, STEPHANIE	107,605
BAILLIE, CARLA	110,705	CAMERON, DENISE	107,775
BARKER, STEPHEN	106,960	CHISHOLM, KRISTI	107,070
BATEMAN, SANDRA	101,404	CHISHOLM, WILLIAM	107,514
BEED, SHERRI	114,407	CLARKE, JENNIFER	103,510
BENTHAM, ANDREA	107,202	CLARKE, MATTHEW	112,437
BEST, AARON	101,405	COHEN, MATTHEW	101,405
BICKERTON, TAMMY	105,081	CORMIER, ERIN	115,130
BISHOP AMERO, HEATHER	118,351	COURISH, JENNIFER	103,488
BOERTJES, STEPHANIE	107,929	DALRYMPLE, TINA	101,405
BORDEN, MYLA	101,405	DEWAR, PATRICIA	113,919
BOSS, TASHA	110,532	DICKINSON, DENISE	104,285
BRAND BALIGNASAY, JANET	119,412	DORN, DORIAN	100,701

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<b>Name</b>	<b>Salary</b>	<b>Name</b>	<b>Salary</b>
DUGUAY, STEPHANE	\$ 119,412	GREEN, KAREN	\$ 114,469
EIKELENBOOM, NICOLLE	100,878	HAMPTON, SHANE	101,405
EVANS, KEAH	119,104	HARNISH, JOANNE	101,404
FAHEY, EMILY	119,412	HARNISH, KEVIN	115,777
FANNING, TARA	101,108	HARTERY, LISA	119,412
FARRELL, KEVIN	101,405	HARVEY, CLINTON	110,294
FERGUSON, LUCINDA	119,412	HASLAM, KIMBERLY	105,317
FINDLAY, ANN	127,973	HAYDEN, KEVIN	101,405
FOLEY, TREVOR	109,142	HAZELTON, DAVID	123,652
FORTUNE, MARK	106,915	HERNANDEZ, LUISA	101,405
FOUGERE, KATHLEEN	117,144	HINGLEY, MARK	100,133
FOX, TAMMY	125,147	HINTON, ADAM	102,279
FRANCIS, ANDREW	120,679	HINTON, JESSICA	102,279
FRASER, JILL	101,405	HORNE, CHRISTOPHER	102,277
FULTZ, STEPHEN	107,038	HORNE, PAULA	104,129
GALLANT, NANCY	107,812	HUME, KELLY	102,279
GAUTHIER, VALERIE	134,663	ISENOR, ROBIN	115,382
GILL, LYNN ANN	105,967	JANES PEDERSEN, HEATHER	124,976
GLENN, CHRISTIE	104,391	JEWERS, WANDA	104,828

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<b>Name</b>	<b>Salary</b>	<b>Name</b>	<b>Salary</b>
JOHNSON, CHERYL	\$ 101,404	MACKINNON, LAUCHIE	\$ 101,405
KING TOWER, CHRISTOPHER	113,919	MACLAUGHLIN, VIKKI	101,605
KING, JOY	125,021	MACLEAN, ANN	121,775
KNOL, TINA	117,485	MACLEAN, SCOTT	110,705
KNOX, KAREEN	101,405	MACNEIL, NICOLE	102,068
LAKE, JILL	101,405	MACNUTT, LISA	101,405
LANGILLE, DAWN	124,623	MACPHEE, SARAH	101,405
LANGILLE, ROBERT	102,655	MACPHERSON, CHAD	118,350
LAVERS, JULIA	102,279	MADDISON ALICK, SHEILA	108,600
LERNER, OLGA	109,659	MARTIN GOOGOO, MELODY	124,739
LEWIS, LIA	107,439	MARTIN IRVING, CHRISTENE	101,405
LOGAN, MEGAN	104,175	MARTIN, REBECCA	100,345
LUTZ, ROBERT	106,943	MATTHEWS, SERENA	102,433
LYNDS, FREDERICK	106,682	MCCARA, LISA	101,404
MACDONALD, BLAIR	118,243	MCCARRON, GLEN	111,641
MACDONALD, JENNIFER	109,734	MCCARRON, MICHELLE	107,605
MACINTOSH, JACQUELINE	101,236	MCDOWELL, ANGELA	112,033
MACKIE, FABER	107,660	MCDOWELL, ROBERT BRUCE	108,908
MACKILLOP, CRAIG	101,405	MCINNIS, NATALIE	115,640

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<b>Name</b>	<b>Salary</b>	<b>Name</b>	<b>Salary</b>
MCNEIL WILSON, ALLISON	\$ 125,009	RIOUX, KIRK	\$ 111,829
MIDWINTER, SHARON	101,405	ROCHON, PAULA	107,860
MILLER, BROOKE	102,279	ROOP, LEAH	101,430
MORRIS QUINN, DAYLE	108,143	ROSE, ALISON	104,308
MURRAY HAYDEN, KRISTA	102,340	ROSSON, MICHAEL	108,663
NELSON, ROBERT	102,884	RYAN, TERRY	103,700
OAKLEY, CLINT	112,705	SADLER, MARGARET	110,569
O'TOOLE, MATTHEW	122,206	SEARLE, LEANNE	121,461
OULTON, RYAN	107,343	SLATER, ANN	116,805
PARSONS, ANDREW	102,238	SMALL, DERRY	101,405
PATRIQUIN, MARILYN	123,853	SNYDER, BRIAN	101,405
PETTIPAS, STARR	110,928	SPARKS, DOUGLAS	119,840
PEVERIL, MARK	120,733	SPENCER, KELLY	103,072
PITTS, SHANE	105,073	STARRATT, DUANE	128,877
PROCTOR, ERIC	101,405	STEVENSON, MICHAEL	110,931
PROFITT MACLEOD, SHERRY	101,404	STUBBERT, AARON	115,498
RAE CAMERON, STEPHANIE	117,645	TAGGART, JESSI	120,152
READ, ALISON	111,374	TAIT, KRISTA	113,677
REID, KATHLEEN	101,405	TAYLOR II, VERNON	121,996



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<b>Name</b>	<b>Salary</b>	<b>Name</b>	<b>Salary</b>
TETREAULT, KIMBERLY	\$ 105,320	WEATHERBEE, KATHY	\$ 125,785
THOMPSON, GLENN	102,279	WELLS, KATHY	114,083
TONER, RYAN	109,142	WELLS, STEVEN	106,567
TRENHOLM, ANGELA	102,624	WELTON, LYNN	101,405
TURNER, CYNTHIA	125,539	WHELAN, SHARLENE	127,323
VON KINTZEL, HEATHER	115,994	WILKINSON, LOUISE	103,488
WALL, ANDREA	101,405	ZWICKER, CHRISTOPHER	112,965

Total compensation for all employees for the  
year ended March 31, 2023 \$ 189,279,690

\*Total expenses for all employees for the  
year ended March 31, 2023 \$ 2,168,830

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

# Chignecto Central Regional Centre for Education Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

March 31, 2023

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## 1. Basis of Accounting

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 officers, employees, contractors, and consultants.

This statement has been prepared by the Chignecto Central 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 Chignecto Central 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 Chignecto Central Regional Centre for Education or in a statement prepared for the purposes of the Act and certified auditors.

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## 2. Compensation

Section 2(b) of the Act defines compensation as the total amount of 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.