

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

**Chignecto Central Regional Centre for
Education**

March 31, 2020

Chignecto Central Regional Centre for Education

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Independent Auditor's Report

To the Honorable Zach Churchill - Minister, Education and Early Childhood Development

Opinion

We have audited the Schedule of Compensation (the Schedule) for Chignecto Central Regional Region (the Region) for the year ended March 31, 2020 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

The Schedule for the year ended March 31, 2019 was audited by another auditor who expressed an unmodified opinion on that Schedule on June 27, 2019.

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

Dartmouth, Nova Scotia
June 26, 2020

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Sector Compensation Disclosure Act

March 31, 2020

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

Name	Salary	Name	Salary
ADAMS, GARY	\$ 168,059	DOYLE, NANCY	\$ 110,882
ARBUCKLE, MARK	103,323	DUGUAY, STEPHANE	111,269
ARMSTRONG, SCOTT	101,211	FAHEY, EMILY	112,869
ARSENAULT, LEE	112,270	FITZGERALD, DARRELL	105,641
AUCOIN, GUY	101,838	FORTUNE, MARK	101,620
BARKER, STEPHEN	100,194	FOUGERE, KATHLEEN	105,058
BATEMAN, SANDRA	106,535	FOX, TAMMY	112,140
BEED, SHERRI	107,931	FRANCIS, ANDREW	110,322
BISHOP AMERO, HEATHER	109,792	GATTO, SIMON	111,798
BOERTJES, STEPHANIE	101,328	GAUTHIER, VALERIE	130,882
BRAND BALIGNASAY, JANET	112,869	GREEN, KAREN	106,781
BROWN, KAREY	102,695	HAMPTON, SHANE	110,446
BROWN, KELLY	110,648	HARNISH, KEVIN	103,251
BRUCE, MARILYN	115,313	HARTERY, LISA	112,869
BRUNT, SHAWN	105,014	HARVEY, CLINTON	103,211
CALLAGHAN, AARON	113,296	HAZELTON, DAVID	111,813
CALLAGHAN, KEAH	104,211	HOLMES, BRIAN	107,833
CHISHOLM, WILLIAM	101,898	HUME, KELLY	101,819
CLARKE, MATTHEW	103,608	ISENOR, ROBIN	100,518
COLLINS, DARREN	110,315	JACKSON, KIMBERLEY	107,566
COLLINSON, NORMA	100,144	JANES PEDERSEN, HEATHER	117,919
CONRON, BERNADINE	102,910	KAULBACH, J WILLIAM	117,908
CORMIER, ERIN	109,773	KING TOWER, CHRISTOPHER	100,672
DEWAR, PATRICIA	102,484	KING, JOY	109,147
DICKIE, JOHN	104,233	KNOL, TINA	106,303

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Name	Salary	Name	Salary
LANGILLE, DAWN	\$ 113,627	PETTIPAS, STARR	\$ 101,794
LEWIS, LIA	106,253	PEVERIL, MARK	117,929
LYNDS, FREDERICK	100,994	RIOUX, KIRK	105,113
LYNDS, JEFF	114,385	SEARLE, LEANNE	112,810
MACDONALD, BLAIR	106,368	SLATER, ANN	112,980
MACINTOSH, JACQUELINE	102,600	SMITH, MICHAEL	119,924
MACINTOSH, JOAN	106,224	SPENCER, KELLY	121,180
MACKEEN HUDSON, DARLENE	112,869	STACEY, LEE	112,276
MACLEAN, ANN	112,822	STARRATT, DUANE	113,359
MACLEOD, IAN	117,068	STEEVES, HERBERT	130,882
MACPHERSON, CHAD	111,841	STEVENSON, MICHAEL	100,372
MARTIN GOOGOO, MELODY	111,703	STUBBERT, AARON	108,850
MCDOWELL, ANGELA	104,193	TAGGART, JESSI	103,444
MCDOWELL, ROBERT BRUCE	104,362	TAYLOR II, VERNON	106,536
MCINNIS, NATALIE	102,142	TETREAUULT, KIMBERLY	102,154
MCNEIL WILSON, ALLISON	118,377	THOMSON, THOMAS	113,076
MCNEILL, FRANCIS	107,560	TURNER, CYNTHIA	118,525
MILLMAN, JOYCE	104,362	VON KINTZEL, HEATHER	101,305
MITCHELL, KARLA	125,277	WALL, KIM	104,149
MORRIS QUINN, DAYLE	102,378	WEATHERBEE, KATHY	104,750
NODDIN BONA, MYRNA	105,574	WELLS, KATHY	107,197
OAKLEY, CLINT	104,359	WELLS, STEVEN	101,494
O'LEARY, KARLA	102,182	WHELAN, SHARLENE	120,347
O'TOOLE, MATTHEW	115,468	WILKINSON, LOUISE	100,716
PAUL MARTIN, PATSY	107,566	ZWICKER, CHRISTOPHER	103,664
Total compensation for all employees for the year ended March 31, 2020			\$ 170,906,684

*Total expenses for all employees for the
year ended March 31, 2020 \$ 1,833,934

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

The Chignecto Central 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 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 by its auditors.

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.