

**Cape Breton-Victoria Regional Centre
For Education
Statement of Disclosure of Compensation
*March 31, 2023***



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Independent Auditor's Report

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

Opinion

We have audited the Schedule of Compensation (the Schedule) for Cape Breton Victoria Regional Centre for Education ("the Centre for Education") 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 Centre for Education 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 Centre for Education 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 Centre for Education'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 Centre for Education'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

Cape Breton-Victoria Regional Centre for Education
Statement of Disclosure of Compensation
For the year ended March 31, 2023

Received by		Compensation
Abbass	Janet	\$ 101,503
Anderson	Carl	109,754
Andrea	Mary	102,377
Andrews	Lesley	107,704
Astephen	Lee	112,411
Aucoin	Robert	101,503
Aucoin	Suzanne	118,965
Aucoin-Coleman	Danielle	126,752
Aucoin-Russell	Tammy	107,704
Barrie	Stacey	101,503
Barron	John	114,582
Beaton	Daniel	122,644
Bernard	Barrie	111,849
Bidart	Michelle	101,503
Blinkhorn	Jana	100,251
Bonnar	Milton	101,756
Boudreau	Jessica	102,377
Boutilier	John	123,378
Brewer	Keli	101,503
Briggs	Janet	122,087
Brown	Suzanne	118,641
Buffett	Monique	101,503
Burke	Ian	101,503
Burke	James	106,037
Burke	Lee-Ann	109,465
Burke	Sandra	118,222
Burke	True	101,503
Cadegan	Tammy	102,439
Campbell	Colin	100,303
Campbell	Karen	107,704
Campbell	Stephanie	126,149
Campbell-MacDonald	Leanna	107,704
Cantwell	Linda	101,503
Carew	Ronald	108,801
Carrigan	Michael	101,503
Chopect	Tracy	101,503
Clare-Duggan	Lauren	102,376
Clarke	Arlene	109,625

See accompanying notes to the Statement of Disclosure of Compensation

Cape Breton-Victoria Regional Centre for Education
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For the year ended March 31, 2023

Received by		Compensation
Clarke	Donna	101,503
Coleman	Michelle	121,451
Coleman	William	113,826
Colford	Bruce	101,503
Collier	Tracie	124,838
Connors	Erin	100,988
Corbett	Kimberly	101,503
Crawford-Carter	Lynn	135,175
Currie	Neila	113,086
Currie-Simms	Angela	110,208
Cyr-Donovan	Leah	101,503
Delaney	Maralyn	106,962
Dolan	Melanie	125,863
Donovan	Leo	101,503
Dove	Nancy	140,285
Dove	Tracy	101,503
Ettinger	Tamalah	113,965
Feit	Cheryl	101,503
Finigan	Michelle	105,578
Foisy-Lahey	Celeste	105,578
Francis	Lloyd	101,538
Galloway	Blaine	101,503
Gartland	Paul	119,342
George	Mildred	101,503
Gillis	Ann	112,075
Gillis	Lorna	101,503
Graves	Marjorie Ann	104,674
Grezel	Irene	101,503
Harpell	Jody	101,503
Holland	Donald	126,575
Jackson	Robert	101,503
Jamieson	Tanya	114,688
Jones-McNeil	Marilyn	104,530
Kavanaugh	Jason	101,503
Kearney	Kevin	114,128
Kelley	Susan	169,512
Kelly	Jerome	101,503
Kelly	Michael	103,983

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Cape Breton-Victoria Regional Centre for Education
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For the year ended March 31, 2023

Received by		Compensation
Kempt	Ronald Jason	102,049
King	Wendy	143,478
Kublek	Kurt	124,838
Kublek	Sheila	117,513
Kyte	Anne	101,405
Lavery	Brenda	109,781
Leblanc	Cheryl	101,503
LeBlanc	Nicole	118,222
LeBlanc	Trevor	113,545
LeForte	Michelle	101,131
Lerikos	Michelle	104,156
Lewis	Diane	101,503
Long	Brian	101,503
Lorway	Verne	101,503
MacArthur-MacAulay	Michelle	102,377
MacAulay	Janine	101,503
MacAulay	Todd	110,072
MacCormack	Colleen	100,473
MacDonald	Cindy	100,473
MacDonald	Dallas	101,503
MacDonald	Danielle	101,503
MacDonald	Jennifer	101,503
MacDonald	Lewis	130,011
MacDonald	Marilyn	101,503
MacDonald	Susan	107,704
MacDonald	Tammy	101,757
MacDougall	Stephen	124,838
MacIntosh	Lisa	101,503
MacIntyre	Alanna	101,503
MacIntyre	Leanne	103,117
MacIsaac	Aaron	101,503
MacIsaac	Dawn	101,503
MacKay	Lynne	101,503
MacKay-Carroll	Lori	123,884
MacKenzie	Arlene	113,683
MacKenzie	Cori	101,503
MacKinnon	Christopher	101,503

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Cape Breton-Victoria Regional Centre for Education
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Received by		Compensation
MacKinnon	Cyril	101,503
MacKinnon	Donald	101,503
MacKinnon	Richard	101,503
MacLean	Deborah	102,777
MacLean	Heather	101,503
MacLean	Lisa	114,376
MacLellan	Neil	104,596
MacLellan	Neil J.	101,136
MacLeod	Jody	101,503
MacLeod	Kenneth	101,503
MacLeod	Marilyn	115,198
MacNeil	Bradley	101,503
MacNeil	Elizabeth	104,384
MacNeil	Kelly	101,503
MacNeil	Maureen	101,503
MacNeil	Melissa	101,503
MacNeil	Monica	101,503
MacNeil	Stephen	109,361
Marsh	Stewart	101,503
Martin	Adam	101,503
Martin	Ronald	104,861
Matheson	Serena	124,091
McCarron	Kimberley	100,988
McConnell-Hore	Kathi	116,922
McCormick	Bonita	112,764
McDonald	O. Christine	105,520
McInnis	Lyn	108,500
Mclsaac	Ian	101,503
McKinlay	Brian	106,250
McLeod	Mary	117,427
McNeil	David	116,992
McNeil	Diane M.	104,596
McNenly	Kelly	118,005
McPhail	Coralie	107,646
McPhee	Michael	110,385
Milburn	Tim	102,164

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Cape Breton-Victoria Regional Centre for Education
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Received by		Compensation
Miller-MacKeigan	Shauna	105,563
Mombourquette	Leanne	101,503
Mombourquette	Michael	110,195
Mombourquette	Paul	117,167
Moore	Alana	113,604
Morrison	Michael	101,503
Morrison	Shaun	105,010
Moules	Shauna	101,503
Muller	Ronald	122,921
Murchison	J. Scott	108,643
Nicholson	Anne	101,503
Nicholson	Barbara	102,412
Nicolson	Christopher	127,677
O'Brien	Belinda	100,458
Oliver	Darlene	102,377
Oliver	Geoff	113,560
O'Neill	Greg	126,295
O'Neill	Kevin	105,842
O'Quinn	Nancy	101,503
Oravec	Carolyn	101,503
Orychock	Amber	122,028
Palmizi	Nadine	101,418
Parsons	Kristen	101,503
Patterson	Heather	114,793
Pellerine	Michelle	101,503
Penman	Byron	101,503
Penny	Lisa	101,503
Perry	Lindsey	103,281
Pinhorn	Allison	103,983
Podetz	Troy	114,093
Porter	Kenneth	107,491
Ramsay	Carrie	100,473
Ranni	Stephen	100,458
Rizzo-Baker	Leigh-Anne	101,503
Roach	Corinne	101,503
Roach	Lisa	101,503
Roberts	Kelly	101,503

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Cape Breton-Victoria Regional Centre for Education
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Received by		Compensation
Romard	Juanita	101,503
Rudderham	Tara	101,503
Ryan	Shane	115,333
Ryba	Barbara	101,503
Sampson	William	101,503
Sheppard	Thomas	101,503
Simm	Wanda	108,572
Spracklin	Dawn	101,503
Stanwick	Jean	100,980
Stelmach	Gina	101,503
Strangis-McPhee	Juanita	109,335
Stubbert	Michelle	113,266
Sullivan	Donna	119,511
Tierney	Brian	101,503
Tierney	Shealann	101,503
Urquhart	Heather	110,988
Urquhart	S. Marlene	127,247
Vokey	Barbara	110,398
Wadden	Noelle	101,503
Walker	Joanne	101,503
Wall	Jo-Anne	101,503
Westcott	Donalda	101,503
White	Nancy	101,503
White	Setz-Sue	101,503
White	Shauna	105,725

See accompanying notes to the Statement of Disclosure of Compensation

Cape Breton-Victoria Regional Centre for Education
Notes to the Statement of Disclosure of Compensation
For the year ended March 31, 2023

1. BASIS OF ACCOUNTING

This statement has been prepared by Cape Breton-Victoria Regional Centre for Education (Centre) to comply with the reporting requirements of the Public Sector Compensation Disclosure Act (the Act) of the Province of Nova Scotia. The Act requires public sector bodies disclose to the public the amount of compensation it pays to any person if that compensation is in excess of \$100,000 in a fiscal year.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Persons covered under the Act

Section 3 of the Act states that the Centre is required to disclose compensation of \$100,000 or more that it pays or provides, directly or indirectly to, or for the benefit of, each of its directors, officers, employees, contractors and consultants. Management has given consideration to the following:

Individuals – The Centre considers any individual with an employment contract between the individual and the Centre to be an employee.

Secondments- Employees on secondment to another organization and are not expensed in the records of the Centre are excluded from this statement.

Contractors and consultants – The Centre considers any entity to whom it issues a T4A to be a contractor or consultant.

b) Compensation

For purposes of The Act, compensation means 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.

- All overtime payment, retirement or severance payments, lump-sum payments and vacation payouts,
- The value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
- Long-term incentive plan earnings and payouts

Cape Breton-Breton-Victoria Regional Centre for Education
Notes to the Statement of Disclosure of Compensation
For the year ended March 31, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) Compensation (continued)

- The value of benefits derived from vehicles or allowances with respect to vehicles,
- The value of the benefit derived from living accommodations provided or any subsidy with respect to living accommodation,
- Payments made for exceptional benefits not provided to the majority of employees,
- Payments made for employee portion of life insurance and dependent life insurance
- Payments for memberships in recreational clubs or organizations, and
- The value of any other payment or benefit prescribed in the regulations.

c) Exclusions

Certain types of payments have been excluded in determining compensation paid under the Act,

- Professional membership dues paid by the employer where the employer is deemed to be the primary beneficiary of the payment, pursuant to guidelines followed by the Canada Revenue Agency,
- Payments made to the estate of deceased employees, and
- Benefit payments that are provided to the majority of employees.

3. DISCLOSURE OF TOTAL PAID COMPENSATION AND EMPLOYEE EXPENDITURES

Total compensation of \$ 126,734,740 and Total employee expenditures of \$1,858,073 were paid out by the Cape Breton-Victoria Regional Centre for Education during the 2022-23 fiscal year.