

**Cape Breton-Victoria Regional Centre  
For Education  
Statement of Disclosure of Compensation  
*March 31, 2024***



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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 Cape Breton Victoria Regional Centre for Education ("the Centre for Education") for the year ended March 31, 2024 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, 2024

**Cape Breton-Victoria Regional Centre for Education**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2024*

| Received by        |           | Compensation |
|--------------------|-----------|--------------|
| Abbass             | Janet     | \$ 102,027   |
| Anderson           | Carl      | 111,924      |
| Andrea             | Mary      | 102,905      |
| Astephen           | Lee       | 112,962      |
| Aucoin             | Robert    | 102,027      |
| Aucoin             | Suzanne   | 125,483      |
| Aucoin-Coleman     | Danielle  | 131,186      |
| Aucoin-Russell     | Tammy     | 108,259      |
| Baird              | Susan     | 102,027      |
| Barrie             | Stacey    | 102,027      |
| Beaton             | Daniel    | 129,064      |
| Bereta             | Darlene   | 100,174      |
| Bernard            | Barrie    | 120,778      |
| Bidart             | Michelle  | 102,027      |
| Blinkhorn          | Jana      | 109,334      |
| Bonnar             | Milton    | 102,280      |
| Boudreau           | Jessica   | 102,905      |
| Boutilier          | John      | 130,439      |
| Brewer             | Keli      | 107,444      |
| Briggs             | Janet     | 129,283      |
| Brown              | Suzanne   | 123,249      |
| Buffett            | Monique   | 102,027      |
| Burke              | Ian       | 102,027      |
| Burke              | James     | 107,011      |
| Burke              | Lee-Ann   | 111,890      |
| Burke              | Sandra    | 124,980      |
| Burke              | True      | 102,027      |
| Cadegan            | Tammy     | 113,476      |
| Campbell           | Chris     | 100,174      |
| Campbell           | Colin     | 100,627      |
| Campbell           | Karen     | 108,259      |
| Campbell           | Stephanie | 131,575      |
| Campbell-MacDonald | Leanna    | 108,259      |
| Cantwell           | Linda     | 102,027      |
| Carew              | Ronald    | 114,107      |
| Carrigan           | Michael   | 102,027      |
| Chaisson           | Fiona     | 111,598      |
| Chiasson           | Amanda-Jo | 100,174      |

See accompanying notes to the Statement of Disclosure of Compensation

**Cape Breton-Victoria Regional Centre for Education**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2024*

| Received by     |           | Compensation |
|-----------------|-----------|--------------|
| Chiasson        | Kimberley | 100,459      |
| Chopect         | Tracy     | 102,027      |
| Clare-Duggan    | Lauren    | 102,903      |
| Clarke          | Arlene    | 111,850      |
| Clarke          | Donna     | 102,027      |
| Coleman         | Michelle  | 131,126      |
| Coleman         | William   | 114,397      |
| Colford         | Bruce     | 100,459      |
| Collier         | Tracie    | 126,562      |
| Connors         | Erin      | 102,027      |
| Corbett         | Kimberly  | 102,027      |
| Cordeau         | Claudette | 102,027      |
| Cordy           | Ryan      | 103,241      |
| Crawford-Carter | Lynn      | 147,111      |
| Currie          | Michael   | 100,174      |
| Currie          | Neila     | 119,257      |
| Currie-Simms    | Angela    | 112,053      |
| Cyr-Donovan     | Leah      | 102,027      |
| Degiobbi        | Michael   | 102,027      |
| Delaney         | Maralyn   | 125,531      |
| Demeter         | Jean      | 100,174      |
| Dolan           | Melanie   | 131,705      |
| Donovan         | Conal     | 119,779      |
| Donovan         | Leo       | 102,027      |
| Dove            | Nancy     | 143,971      |
| Dove            | Tracy     | 102,027      |
| Dunning         | Kimberley | 100,174      |
| Ettinger        | Tamalah   | 119,723      |
| Feit            | Cheryl    | 102,027      |
| Field-Currie    | Catherine | 100,174      |
| Finigan         | Michelle  | 108,259      |
| Foisy-Lahey     | Celeste   | 108,259      |
| Gallaway        | Blaine    | 102,027      |
| Gartland        | Paul      | 116,341      |
| Gaskell         | Tara      | 102,899      |
| George          | Mildred   | 102,027      |
| Gillis          | Ann       | 117,871      |
| Gillis          | Lisa      | 100,411      |

See accompanying notes to the Statement of Disclosure of Compensation

**Cape Breton-Victoria Regional Centre for Education**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2024*

| Received by        |              | Compensation |
|--------------------|--------------|--------------|
| Gillis             | Lorna        | 102,027      |
| Graves             | Marjorie Ann | 123,764      |
| Grezel             | Irene        | 102,027      |
| Harpell            | Jody         | 102,027      |
| Hull               | Angela       | 102,027      |
| Jackson            | Robert       | 102,027      |
| Jamieson           | Tanya        | 121,203      |
| Janega             | Jeremiah     | 102,027      |
| Jenkins            | Lisa         | 100,307      |
| Jones-McNeil       | Marilyn      | 110,866      |
| Kavanaugh          | Jason        | 102,027      |
| Kearney            | Heather      | 105,142      |
| Kelley             | Susan        | 181,219      |
| Kelly              | Jerome       | 102,027      |
| Kelly              | Michael D.   | 104,519      |
| Kelly              | Michael R.   | 101,988      |
| Kempt              | Ronald Jason | 107,586      |
| King               | Wendy        | 143,395      |
| Kublek             | Kurt         | 131,126      |
| Kublek             | Sheila       | 122,828      |
| Kumar-Britten      | Neeta        | 107,459      |
| Kyte               | Anne         | 101,926      |
| Lavery             | Brenda       | 111,896      |
| Leblanc            | Cheryl       | 102,027      |
| LeBlanc            | Nicole       | 124,980      |
| LeBlanc            | Trevor       | 119,181      |
| LeForte            | Michelle     | 106,912      |
| Lerikos            | Michelle     | 104,675      |
| Lewis              | Diane        | 102,027      |
| Long               | Brian        | 102,027      |
| Lorway             | Verne        | 102,027      |
| MacArthur-MacAulay | Michelle     | 102,905      |
| MacAulay           | Janine       | 102,027      |
| MacAulay           | Todd         | 112,018      |
| MacCormack         | Colleen      | 102,027      |
| MacCuish           | Catherine    | 104,433      |
| MacDonald          | Cindy        | 101,504      |

See accompanying notes to the Statement of Disclosure of Compensation

**Cape Breton-Victoria Regional Centre for Education**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2024*

| Received by      |             | Compensation |
|------------------|-------------|--------------|
| MacDonald        | Dallas      | 102,027      |
| MacDonald        | Danielle    | 102,027      |
| MacDonald        | Jennifer    | 102,027      |
| MacDonald        | Lewis       | 139,561      |
| MacDonald        | Susan       | 107,150      |
| MacDonald        | Tammy       | 108,620      |
| MacDonald-Gillis | Dawn        | 100,174      |
| MacDougall       | Stephen     | 131,126      |
| MacInnis         | Troy        | 100,174      |
| MacIntyre        | Alanna      | 102,027      |
| MacIntyre        | Leanne      | 102,027      |
| MacIsaac         | Aaron       | 102,027      |
| MacIsaac         | Dawn        | 102,027      |
| MacIsaac         | Heather     | 105,176      |
| MacIsaac         | Roberta     | 102,027      |
| MacKay           | Lynne       | 102,026      |
| MacKay-Carroll   | Lori        | 130,373      |
| MacKenzie        | Arlene      | 120,921      |
| MacKenzie        | Cori        | 102,027      |
| MacKenzie        | Michelle    | 100,174      |
| MacKinnon        | Christopher | 102,027      |
| MacKinnon        | Cyril       | 102,027      |
| MacKinnon        | Donald      | 102,027      |
| MacKinnon        | Michael     | 100,174      |
| MacKinnon        | Richard     | 102,027      |
| MacLean          | Deborah     | 105,142      |
| MacLean          | Heather     | 102,027      |
| MacLean          | Lisa        | 120,583      |
| MacLellan        | Neil        | 102,027      |
| MacLellan        | Neil J.     | 101,250      |
| MacLeod          | Kenneth     | 102,027      |
| MacNeil          | Bradley     | 100,981      |
| MacNeil          | Elizabeth   | 109,443      |
| MacNeil          | Jillian     | 107,979      |
| MacNeil          | Kelly       | 102,911      |
| MacNeil          | Maureen     | 102,027      |

See accompanying notes to the Statement of Disclosure of Compensation

**Cape Breton-Victoria Regional Centre for Education**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2024*

| Received by      |             | Compensation |
|------------------|-------------|--------------|
| MacNeil          | Melissa     | 102,027      |
| MacNeil          | Monica      | 102,027      |
| MacNeil          | Stephen     | 115,713      |
| Martin           | Adam        | 102,027      |
| Martin           | Ronald      | 115,007      |
| Matheson         | Serena      | 130,525      |
| McCarron         | Kimberley   | 102,027      |
| McConnell-Hore   | Kathi       | 124,237      |
| McCormick        | Bonita      | 120,331      |
| McInnis          | Lyn         | 111,858      |
| McIsaac          | Ian         | 102,027      |
| McKibbon         | Jennie      | 102,027      |
| McKinlay         | Brian       | 106,604      |
| McLeod           | Mary        | 122,531      |
| McNamara         | S. Maureen  | 102,027      |
| McNeil           | David       | 120,815      |
| McNeil           | Diane M.    | 102,027      |
| McNenly          | Kelly       | 122,402      |
| McPhail          | Coralie     | 121,800      |
| McPhee           | Michael     | 119,649      |
| Milburn          | Tim         | 102,497      |
| Miller-MacKeigan | Shauna      | 124,610      |
| Mombourquette    | Leanne      | 102,027      |
| Mombourquette    | Michael     | 112,124      |
| Mombourquette    | Paul        | 123,562      |
| Moore            | Alana       | 119,566      |
| Morrison         | Michael     | 102,027      |
| Morrison         | Shaun       | 105,223      |
| Moules           | Shauna      | 102,027      |
| Muller           | Ronald      | 129,599      |
| Murchison        | J. Scott    | 115,528      |
| Nicholson        | Anne        | 102,027      |
| Nicholson        | Barbara     | 106,923      |
| Nicholson        | Christopher | 131,812      |
| O'Brien          | Belinda     | 102,027      |
| Oliver           | Darlene     | 102,905      |
| Oliver           | Geoff       | 120,735      |

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, 2024*

| Received by     |            | Compensation |
|-----------------|------------|--------------|
| O'Neill         | Greg       | 131,492      |
| O'Neill         | Kevin      | 106,388      |
| O'Quinn         | Nancy      | 102,027      |
| Oravec          | Carolyn    | 102,027      |
| O'Regan-Mayich  | Lisa       | 101,097      |
| Orychock        | Amber      | 128,916      |
| Palmizi         | Nadine     | 110,927      |
| Parsons         | Kristen    | 101,504      |
| Pellerine       | Michelle   | 102,027      |
| Penman          | Byron      | 102,027      |
| Perry           | Lyndsey    | 102,570      |
| Pinhorn         | Allison    | 102,027      |
| Podetz          | Troy       | 119,655      |
| Porter          | Kenneth    | 106,094      |
| Pouchelu        | Tracey     | 101,504      |
| Power           | Kerri      | 100,411      |
| Ramsay          | Carrie     | 101,504      |
| Ranni           | Stephen    | 102,027      |
| Rizzo-Baker     | Leigh-Anne | 101,504      |
| Roach           | Corinne    | 102,027      |
| Roach           | Lisa       | 102,027      |
| Rudderham       | Tara       | 101,504      |
| Ryan            | Shane      | 120,347      |
| Ryba            | Barbara    | 102,027      |
| Sampson         | William    | 102,027      |
| Sawlor          | Scott      | 100,174      |
| Sheppard        | Thomas     | 102,027      |
| Simm            | Wanda      | 114,260      |
| Spracklin       | Dawn       | 102,027      |
| Stanwick        | Jean       | 101,504      |
| Stelmach        | Gina       | 102,027      |
| Strangis-McPhee | Juanita    | 113,505      |
| Stubbert        | Michelle   | 119,203      |
| Sullivan        | Donna      | 126,871      |
| Tierney         | Brian      | 102,027      |
| Tierney         | Shealann   | 102,027      |
| Urquhart        | Heather    | 109,284      |
| Urquhart        | S. Marlene | 131,536      |

See accompanying notes to the Statement of Disclosure of Compensation

**Cape Breton-Victoria Regional Centre for Education**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2024*

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| Received by |          | Compensation |
|-------------|----------|--------------|
| Vokey       | Barbara  | 112,123      |
| Wadden      | Noelle   | 102,027      |
| Walker      | Joanne   | 102,027      |
| Wall        | Jo-Anne  | 102,027      |
| Westcott    | Donalda  | 102,027      |
| White       | Aaron    | 100,174      |
| White       | Nancy    | 102,027      |
| White       | Setz-Sue | 102,027      |
| White       | Shauna   | 112,175      |

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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, 2024*

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**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, 2024*

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**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 \$133,143,102 and Total employee expenditures of \$2,156,344 were paid out by the Cape Breton-Victoria Regional Centre for Education during the 2023-24 fiscal year.