

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

Strait Regional Centre for Education

March 31, 2023

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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 Statement of Compensation for Strait Regional Centre for Education ("the Centre for Education") for the year ended March 31, 2023, and notes to Statement of Compensation, including a summary of significant accounting policies (together, "the statement").

In our opinion, the accompanying statement for the year ended March 31, 2023 is prepared, in all material respects, in accordance with the financial reporting provisions of 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 Statement* 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 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 accounting. The statement is prepared to assist the Centre for Education in meeting the requirements of the PSCD Act. As a result, the statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Matter – Supplementary Information

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.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the statement 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 statement 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 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 Centre for Education'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.

Port Hawkesbury, Canada
June 22, 2023

Grant Thornton LLP
Chartered Professional Accountants

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

March 31, 2023

Compensation includes payments actually made by the Strait Regional Centre for Education (i.e., cash basis of 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:

Last Name	First Name	Total Compensation
ALLEN	ROBERT	115,849
AUSTEN	CORY	109,370
AUSTEN	GLENN	120,594
AVERY	BARBARA	116,434
BABIN	LYNNETTE	101,405
BARKER	SEAN	103,043
BOUDREAU	CHUCK	119,063
BOYD FARRELL	DANIELLE	101,405
BREEN	DARRYL	113,813
BROWN	PAUL	115,670
BURTON	M JILL	109,556
CARTER	TANYA	113,813
CASEY	LYNN	102,629
DELANEY	SUZANNE	109,207
DEYOUNG	SUSAN DOREEN	108,578
DORRINGTON	TERA	100,647
FORGERON	GARY	108,364
GILLINGHAM	SHELLEY MARIE	103,594
GILLIS	DEANNA	118,830
GOOSENS	PETER	116,434
GOUGH	JANICE	138,509
GOULD	MIRANDA	103,419
GOYETCHE	SCOTT	113,514
GRANT	KIMBERLEY	101,405
GRANT	MARY BETH	101,405
GROVER	CHRIS	138,622

See accompanying note to the Statement of Compensation
Required Pursuant to the Public Sector Compensation Disclosure Act

Strait Regional Centre for Education
Note to the Statement of Compensation Required Pursuant to
the Public Sector Compensation Disclosure Act

March 31, 2023

Last Name	First Name	Total Compensation
HAWLEY	LANCE	106,048
JEWERS	DANA	107,316
JOHNSTONE	KIRK	113,724
KENNEDY	SHAUN	101,405
LANDRY	JOANNE	111,046
LANDRY	LOIS	123,483
LANDRY	PAUL	156,030
LEBLANC	DANIELLE	118,830
LEBLANC	DARRELL	124,267
MACDONALD	CINDY	109,287
MACDONALD	DARA	102,364
MACDONALD	DAYNA	105,026
MACDONALD	JENNIFER	102,188
MACDONALD	LISETTE	115,690
MACDONALD	MELANIE	118,443
MACDONALD	ROBERT	104,279
MACISAAC	MICHAEL	124,873
MACISAAC	TREVOR	109,323
MACKINNON	PAULINE	114,835
MACKINNON-POIRIER	ANGELA	119,684
MACLEAN	JASON	100,490
MACLEAN	SHELLEY	107,514
MACNEIL-LUMSDEN	JANIE	101,405
MACPHERSON	ERIN	102,205
MELONG	ESTRELLA	101,405

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Strait Regional Centre for Education
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 March 31, 2023

Last Name	First Name	Total Compensation
MOMBOURQUETTE	D SCOTT	101,405
PARSONS	IISHA	110,531
RICHARD	LORI	101,405
ROSS	KRISTEN	101,628
SAMPSON	TANYA	113,522
SAUVE	SONYA	121,447
SMITH	CAROL	114,271
TALBOT	ANNAMARIE	124,749
TEASDALE	ELIZABETH	119,422
VAN DEN HEUVEL	BRIAN	119,422
WALKER	KEVIN	113,813
WEAVER	APRIL	121,228
WELTON	RICHARD	114,703
WYLER	PHYLLIS	141,433

Total Compensation for all employees for the year ended March 31, 2023	\$ 71,731,506
*Total expenses for all employees for the year ended March 31, 2023	\$ 1,029,913

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

Strait Regional Centre for Education

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

March 31, 2023

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 board members, officers, employees, contractors, and consultants.

This statement has been prepared by the Strait 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 Strait 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 Strait 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 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.