

**CAPE BRETON UNIVERSITY**  
**Statement of Disclosure of Compensation**

*March 31, 2020*

# **Independent Practitioner's Reasonable Assurance Report on Compliance with the Public Sector Compensation Disclosure Act**

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To the Board of Governors of Cape Breton University:

We have undertaken a reasonable assurance engagement of Cape Breton University's (the University) compliance with the *Public Sector Compensation Disclosure Act* (the Act) for the year ended March 31, 2020. The Act requires disclosure to the public of the amount of compensation the University annually pays or provides, directly or indirectly, to any board member, officer, employee, contractor and consultant if the amount of compensation is one hundred thousand dollars or more (the specified requirements).

## **Management's Responsibility**

Management is responsible for the University's compliance with the specified requirements of the Act. Management is also responsible for such internal control as management determines necessary to enable the University's compliance with the specified requirements.

## **Practitioner's Responsibility**

Our responsibility is to express a reasonable assurance opinion on the University's compliance based on the evidence we have obtained.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the University complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

## **Independence and Quality Control**

We have complied with the independence and other ethical requirements of the Chartered Professional Accountants of Nova Scotia Code of Professional Conduct.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Opinion**

In our opinion, the University complied with the specified requirements established in the *Public Sector Compensation Disclosure Act* for the year ended March 31, 2020, in all significant respects.

We do not provide a legal opinion on the University's compliance with the specified requirements.

Sydney, Nova Scotia  
June 26, 2020

MNP LLP

Chartered Professional Accountants

# CAPE BRETON UNIVERSITY

## Statement of Disclosure of Compensation

Year ended March 31, 2020

Received by	Compensation
Alam, Jasmine	\$ 121,878
Andrea, Belinda	100,197
Anwar, Amar	101,905
Arseneau, Catherine	110,939
Ashtab, Sahand	119,528
Augustine, Stephen	167,802
Barre, D. Edward	127,760
Bierenstiel, Matthias	115,080
Brann-Barrett, M. Tanya	177,469
Brennick, Deborah Ann	103,709
Britten, Allen	149,368
Broadhead, Lee-Anne	133,727
Brodie, Ian	111,101
Brown, Keith	170,280
Campbell, Robert	180,823
Cantwell, Deborah	107,714
Carre, Geoffrey	104,096
Chen, Shaohua	131,065
Chisholm, Catherine	104,933
Chisholm, Rebecca	103,350
Christie, Sheila	109,888
Condon, Paula	122,388
Connell, Jane	107,690
Connors, Douglas	100,840
Corsano, Theresa	132,708
Curtis, Jan	126,776
D'Cunha, Godwin	121,765
Deane, Melissa	111,629
Dechman, Margaret	104,886
deLamirande, Patrick	135,837
Dingwall, David	295,799
Doucette, Mary E.	105,432
Francois, Daniel	121,201
Gerrie, James	121,365
Gibbs, Terry	137,311
Glassey, Barb	119,189
Griscti, Odette	127,701
Hamilton, Donald	101,380
Hatcher, Bruce	126,776
Hayes, J. Derrick	162,166
Henick, Michael	102,662
Howard, Patrick	126,741
Hudec, John	110,538
Inglis, Stephanie	122,126
Jamieson, Barbara	116,347
Jetha, Michelle	112,034

See accompanying notes to the Statement of Disclosure of Compensation.

# CAPE BRETON UNIVERSITY

## Statement of Disclosure of Compensation

Year ended March 31, 2020

Received by	Compensation
Johnson, David	\$ 142,907
Jones, Katherine	102,706
Karaphillis, George	171,867
Keating, Mary	103,700
Keefe, Dale	140,530
Kelly, Shauna	101,869
Kennedy, Karen	108,863
Kerr, Peter	115,076
Kreber, Carolin	173,091
Krug, Kate	113,412
Kuhnke, Janet	102,946
Lake, Kimberly Marie	108,639
Leach, Nathaniel	123,852
Lee-Dadswell, Geoffrey	110,601
Leviten-Reid, Catherine	110,206
Lewis, Jane	161,260
Lillington, Tracy	114,078
Lionais, Douglas	149,599
Locke, Clayton	129,136
MacDonald, Angela	105,969
MacDonald, Glenn	101,380
MacDonald, Michael	118,734
MacDougall, Paul	138,938
MacDougall, Rebecca	102,981
MacInnis, Blair	135,465
MacInnis, Gordon	214,460
MacIntyre, Peter	155,970
Mackie, Allison	113,281
MacKinnon, John	162,283
MacKinnon, Richard	194,660
MacLean, Lynn	122,299
MacLennan, Bernard	115,606
MacLeod, Erna	103,717
MacMillen, John Charles	115,620
MacNeil, Blair	101,817
MacNeil, Elaine	104,070
MacNeil, Paula	111,932
MacNeil, Sean	124,372
MacPhee, Cynthia	120,624
MacPherson, Joseph	101,617
MacQuarrie, Stephanie	121,045
Manley, Alexis	157,398
Martell, Jaime	118,689
Mason, Beth	171,913
Mayich, John	102,867
McCarron, Ronald	120,811

See accompanying notes to the Statement of Disclosure of Compensation.

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Year ended March 31, 2020

Received by	Compensation
McCorquodale, David	\$ 152,749
McDonald, Christopher	102,515
McDonald, Melissa	145,309
Mclsaac, Corrine	127,276
McKague, Kevin	109,325
Mercer, Carl	146,487
Merrigan, Patti	121,850
Mersereau, Helen	127,340
Miadonye, Adango	155,130
Mkandawire, Martin	133,932
Modesto, Sean	112,589
Moir, Scott	108,998
Molloy, Andrew	159,070
Morrison, Mary	110,301
Morrison, Patricia	132,461
Mount, Dana	113,586
Moy, Martin	102,239
Mulo Farenkia, Bernard	151,629
Nemeth, Willena	126,341
Nicholls, Roderick	127,276
Oakes, Ken	103,256
O'Brien, Catherine	105,632
Odartey-Wellington, Felix	100,560
O'Neill, Patricia	109,742
Ostashewski, Marcia	103,950
Parnaby, Andrew	171,266
Pettigrew, Todd	148,740
Pierrynowski, Richard	153,584
Preen, James	134,534
Provost, Murielle	101,117
Pyke, Joanne	109,759
Ramji, Rubina	128,401
Rawlings, Timothy	129,247
Reynolds, Andrew	128,552
Riome, Barrie	121,439
Robertson, Erin	102,515
Robinson, William J.	144,792
Rodney, Scott	102,515
Rolls, Judith	155,458
Roscoe, Daniel	121,350
Rowe, Karen	106,378
Rudderham, Debbie	114,242
Rudiuk, Edmund	126,776
Salazar, Vielka	103,244
Schmidt, Heather	101,823

See accompanying notes to the Statement of Disclosure of Compensation.

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## Statement of Disclosure of Compensation

Year ended March 31, 2020

Received by	Compensation
Shang, Wei	\$ 173,263
Sparling, Heather	113,298
Standing, Paul	232,548
Stewart, Robert	152,893
Syms, Laura	119,421
Tanchak, Michael	141,925
Taylor, Claudette	118,047
Urbaniak, Thomas	133,409
Wadden, Wendy	104,937
Walsh, Audrey	115,957
Wardley, Leslie	107,868
Watuwa, Richard	131,829
White, Dawn	118,946
Wright, Margaret Ann	100,318
Xia, Congying	137,997
Zhang, Xu	110,657

See accompanying notes to the Statement of Disclosure of Compensation.

# CAPE BRETON UNIVERSITY

## Notes to the Statement of Disclosure of Compensation

Year ended March 31, 2020

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### 1. BASIS OF ACCOUNTING

This statement has been prepared by Cape Breton University (University) 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 University 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 University considers any individual with an employment contract between the individual and the University to be an employee.

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

Contractors and consultants – The University 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,
- 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,



# CAPE BRETON UNIVERSITY

Notes to the Statement of Disclosure of Compensation

Year ended March 31, 2020

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## 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### b) Compensation (continued)

- Payments made for exceptional benefits not provided to the majority of employees,
- 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.