

Cape Breton University
Statement of Disclosure of Compensation

March 31, 2025

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

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, 2025. 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, 2025, 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, 2025

MNP LLP

Chartered Professional Accountants

Cape Breton University
Statement of Disclosure of Compensation
For the year ended March 31, 2025

Received by	Compensation
Alam, Jasmine	\$ 176,116
Aldiabat, Khaldoun	128,577
Almukhtar, Zainab	113,171
Anderson, Eleanor	110,542
Andishan, Hamid	117,345
Andrews, Tanya	100,970
Ang, Trisha	124,340
Anwar, Amar	151,925
Arnold, Jane	107,283
Arseneau, Catherine	157,128
Ashtab, Sahand	230,473
Aurup, Golam	112,824
Barre, D. Edward	168,777
Beresford, Roderick	124,606
Bernasky, Tammy	104,799
Bierenstiel, Matthias	150,327
Bishop, Melissa	104,799
Blackie, Rebecca	101,682
Boudreau, Danielle	121,763
Bourque, Christopher	101,853
Boutilier, Allison	160,482
Brann-Barrett, M. Tanya	202,225
Britten, Allen	192,917
Broadhead, Lee-Anne	167,841
Brodie, Ian	154,540
Burrow, Sylvia	143,047
Butterworth, Karen	150,284
Byrne, Tammy	113,471
Callary, Bettina	139,577
Campbell, Amy	156,091
Cantwell, Deborah	119,528
Carre, Geoffrey	113,180
Cavanaugh, Linda	118,501
Chen, Shaohua	161,309
Chisholm, Becky	180,576
Chowdhury, Rafiqul	109,107
Christie, Sheila	151,157
Condon, Paula	134,335
Conley, Cynthia	137,307
Connors, Doug	117,658
Cordeau, Marcel	132,962
Cormier, Chantelle	143,614
Corsano, Theresa	114,277
Cote, Jacqueline	117,198
Currie, Jennifer	119,296
D'Cunha, Godwin	146,848
Deane, David	114,785
Deane, Melissa	146,443
deLamirande, Patrick	162,926
Derrah, Robert	112,706
Deveaux, Cheryl	120,794
Dingwall, David	472,142
Doering, Jonathan	101,682
D'Orsay, Loree	111,065

See accompanying notes to the Statement of Disclosure of Compensation.

Cape Breton University
Statement of Disclosure of Compensation
For the year ended March 31, 2025

Received by	Compensation
Doucette, Mary Beth	\$ 134,670
Doucette, Rachel	120,692
Dye, Sierra	110,004
Eappen, Philip	215,548
Edwards Wadden, Dena	122,634
Elliott, Adam	130,750
Ersoy, Ayse Begum	163,363
Espahbod, Shervin	120,058
Ewig, Kyley	108,713
Ezzat, Shannon	116,247
Fasanmi, Abidemi	128,401
Fernandez, Kerri	114,134
Francois, Daniel	116,250
Fricker-Bates, Patricia	108,470
Fuller, Tanya	130,654
Garnier-Lahey, Shannon	109,421
Gerrie, James	148,205
Gibbs, Terry	179,848
Gilbert, Stephanie	130,087
Gillis, Florie	147,157
Giorbelidze, Maya	108,931
Glassey, Barb	147,241
Glogowski, Cyndie	114,036
Goodwin, Shawna	125,325
Goora, Claude	140,033
Graham, Glenn	126,333
Griscti, Odette	138,689
Grittner, Alison	107,915
Gunn, Virginia	112,810
Hancock, Jan	128,289
Harris, Tracey	134,948
Hatcher, Bruce	145,866
Hatton, Nathan	113,147
Hayes, Derrick	174,294
Henick, Michael	141,665
Heydari Ali	107,782
Hillier, Chad	124,568
Hiscock, G. Todd	122,681
Hodder, Samantha	104,064
Hoover, Jasmine	107,233
Howard, Patrick	164,463
Howley, Calvin	119,829
Hubbert, Norm	144,448
Hudec, John	123,294
Iduye, Steve	120,631
Islam, Md. Anisul	144,645
Islam, Samiul	117,194
Jackson, Mark	130,204
Jetha, Michelle	138,062
Jin, Qingna	104,799
Johnson, David	183,882
Jones, Rebecca	132,685
Karsgaard, Carrie	105,645
Kaur, Harkanwal Deep	104,491

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Cape Breton University
Statement of Disclosure of Compensation
For the year ended March 31, 2025

Received by	Compensation
Kaur, Navjot	\$ 111,885
Kelley, Judy	143,360
Kelly, Shauna	154,180
Kennedy, Karen	130,156
Kent, Nina	108,426
Kreber, Carolin	194,935
Krug, Kate	119,894
Kuhnke, Janet	128,011
Kyte, Darrell	113,100
Lamarche, Kimberley	207,799
Latif, Kahmala	120,719
Lee-Dadswell, Geoffrey	142,111
LeVatte, Lynn	111,031
Leviten-Reid, Catherine	141,260
Lillington, Tracy	112,995
Lionais, Douglas	181,991
Litt, Veronica	101,837
Liu, Zhuojun	109,107
Locke, Clayton	129,300
Loxton, Jason	116,039
Lyle, Ellyn	203,853
MacDonald, Aaron	100,970
MacDonald, Angela	116,263
MacDonald, Colin	113,100
MacDonald, Glenn	147,022
MacDonald, Michael	138,804
MacDonald, Misty	103,006
MacDonald, Shauna	124,653
MacDonald, Tanya	120,796
MacDonald, Terry	125,343
MacDougall, Danielle	101,617
MacDougall, Paul	126,630
MacInnis, Blair	151,614
MacInnis, Gordon	283,273
MacInnis, Judith	103,633
MacIntyre, Peter	181,163
Mackie, Allison	111,664
MacKinnon, Darren	109,997
MacKinnon, Lachlan	127,453
MacKinnon, Marcy	101,928
MacKinnon, Mary	113,571
MacKinnon, Richard	171,854
MacKinnon, Sheldon	127,764
MacLean, Brett	109,235
MacLean, Nita	129,509
MacLennan, Bernard	135,570
MacLeod, Conor	133,119
MacLeod, Emily	123,306
MacLeod, Erna	146,566
MacMillan, John	155,380
MacMullen, Donald	111,224
MacMullen, Jill	115,403
MacNeil, Blair	122,741
MacNeil, Elaine	114,174

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Cape Breton University
Statement of Disclosure of Compensation
For the year ended March 31, 2025

Received by	Compensation
MacNeil, Sean	\$ 129,868
MacNeil, Tracey	102,330
MacPherson, Stephanie	129,850
MacQuarrie, Stephanie	181,596
MacRae, Sarah	121,475
Makary, Justin	103,990
Malik, Muhammad Yousaf	145,545
Martell, Jaime	147,031
Mayich, John	135,501
Mazumdar, Bishakha	115,371
McComb Boone, Patricia	104,497
McDonald, Christopher	157,078
McDonald, Melissa	150,850
McGillivray, Morgan	111,978
Mclsaac, Lydia	110,327
McKague, Kevin	132,759
McLaren, Colin	122,124
McNeil, Brady	134,986
Mechelse, Raelynn	120,609
Mercer, Carl	136,507
Mersereau, Helen	172,225
Mersereau, Walter	114,919
Mesics, Kaitlyn	130,672
Miadonye, Adango	239,367
Mizan, Tasquia	123,943
Mkandawire, Martin	166,084
Modesto, Sean	146,041
Moir, Scott	145,229
Molloy, Andrew	200,265
Morrison, Kelsey	126,738
Morrison, Mary Jane	149,671
Mount, Dana	133,399
Mulo Farenkia, Bernard	206,583
Munoz-Miranda, Efren	105,731
Musa, Mohmad	107,915
Myles, Stephanie	172,335
Nadeau, John	201,618
Nash, Kathleen	104,900
Nemeth, Willena	166,224
Nicholls, Rod	233,522
Oakes, Ken	139,549
Odartey-Wellington, Felix	150,974
O'Donnell, Lauren	121,763
O'Leary, Beth	124,311
Olivares Aguila, Jessica	111,003
Oliver, Jeremy	123,808
Oliver, Jill	102,170
O'Neill, Anne	117,956
O'Neill, Patricia	123,639
O'Rourke, Kristin	141,098
Orrell, Kevin	372,745
Ostashewski, Marcia	144,117
Parajuli, Anubhuti	116,238
Parish, Joseph	112,236

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Cape Breton University
Statement of Disclosure of Compensation
For the year ended March 31, 2025

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Parnaby, Andrew	\$ 218,369
Parsley, Lenore	132,131
Paul, Trudy	109,574
Pettigrew, Todd	153,003
Pindar, Alana	116,444
Power, Robert	142,245
Preen, James	146,041
Prendergast, Michelle	140,005
Provost, Murielle	122,259
Pyne, Chester	124,868
Pysarenko, Sergiy	119,270
Rajabi, Enayat	113,221
Ramji, Rubina	155,284
Rawlings, Timothy	155,354
Reimer, Kristin	101,792
Ren, Raymond	117,438
Reynolds, Andrew	161,438
Reynolds, Dylan	112,995
Riome, Barrie	124,561
Robertson, Erin	144,166
Robinson, Bill	148,377
Rodney, Scott	147,336
Romeo, Karen	150,769
Rowe, Karen	133,932
Ruel, Stefanie	111,031
Ryan, John	112,392
Ryan, Nathan	119,685
Salazar, Vielka	126,529
Salter-Burke, Sara	154,508
Samson, Bonnie	116,322
Santos Iglesias, Pablo	113,746
Schmidt, Heather	113,015
Shang, Wei	146,651
Silverberg, Mark	147,371
Simmons, Leanne	120,582
Smith, Adam	109,913
Sparling, Heather	149,791
Spencer, Sonya	101,903
Spillman, Justin	108,261
Spina, Nancy	104,799
Standing, Paul	154,412
Steele, April	115,676
Stewart, Scott	178,569
Sylvester, Laurianne	153,944
Tanchak, Michael	185,218
Taylor, Claudette	143,311
Therault, Eric	124,004
Thomas, Scott	114,288
Tomiczek, D. Victor	125,568
Travis, Julianne	110,133
Treige, Crystal	113,349
Tulk, Janice	119,065
Tunncliffe, Jamie	131,168
Ue, Tom	119,344

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Cape Breton University
Statement of Disclosure of Compensation
For the year ended March 31, 2025

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Urbaniak, Thomas	\$ 150,170
Venter, Susan	108,717
Vital Soto, Alejandro	114,517
Wardley, Leslie	126,106
Warren, Russell	101,747
Wasudewa, Angela	105,807
Watuwa, Richard	182,223
Weyman-Hickman, Andrea	102,853
Whitehead, Jessica	107,915
Whiting, Bilynda	155,380
Wright, Peggy	177,170
Xia, Helen	138,459
Xu, Da	104,799
Young, Tuma	113,201
Yousefi, Jamileh	130,222
Zhang, Xu	134,082

See accompanying notes to the Statement of Disclosure of Compensation.

Cape Breton University
Notes to the Statement of Disclosure of Compensation
For the year ended March 31, 2025

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
For the year ended March 31, 2025

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.