

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

Nova Scotia Community College

Year ended March 31, 2024



KPMG LLP

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INDEPENDENT AUDITOR'S REPORT

To the President of the Nova Scotia Community College

Opinion

We have audited the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Nova Scotia Community College (the Entity) for the year ended March 31, 2024 and notes to the schedule, including a summary of significant accounting policies (Hereinafter referred to as the "schedule").

In our opinion, the accompanying schedule for the year ended March 31, 2024 of the Entity is prepared, in all material respects, in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

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 auditor's report.

We are independent of the Entity 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.

Emphasis of Matter – Financial Reporting Framework

We draw attention to Note 1 in the schedule, which describes the applicable financial reporting framework and the purpose of the schedule.

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 section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010; this includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.



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Those charged with governance are responsible for overseeing the Entity'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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

A handwritten signature in black ink that reads 'KPMG LLP' in a cursive, stylized font. A horizontal line is drawn underneath the signature.

Chartered Professional Accountants

Halifax, Canada

June 21, 2024

Nova Scotia Community College

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

Year ended March 31, 2024

Last Name	First Name	Amount
Adey	Anthony	122,445
Adler	Adrien	133,338
Ahmad	Abid	122,445
Allen	Kathleen	156,734
Andrews	Darren	111,355
Angove	Robert	126,919
Anstey	Evan	100,342
Archer	Jennifer	145,980
Arnold	Mandi	108,985
Arsenault	Carla	153,364
Aucoin	Denis	122,445
Bain	Sherri Lynn	101,148
Barrett	Glenda	174,131
Bartlett	Adam	105,119
Basquill	Daniel	111,440
Beaton	Garett	108,891
Begin	John	110,105
Bennett	Janice	117,995
Berry	Greg	108,114
Bhatnagar	Arun	101,719
Bolivar	Daniel	104,656
Bourque	Randy	120,708
Bowers	Lore	122,445
Boyd	Lawrence	123,896
Boyle	Lisa	122,445
Brandwin-Glait	Julia	122,445
Brown	Garth	108,018
Brown	Jarrold	116,581
Budgey	Cynthia	103,668
Burchill	Eileen	102,153
Bureaux	Don	287,400
Burgess	Stacey	124,747
Burke	Anna	211,778
Byrne	Janet	166,739
Calder	Kim	104,656

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2024

Last Name	First Name	Amount
Cameron	Kathleen	122,445
Cameron	Kevin	122,445
Campbell	Bernadette	112,196
Campbell	Carolyn	100,822
Campbell	Charles	100,207
Campbell	Scott	104,155
Campbell	Susan	104,656
Canning	Johnathan	100,300
Cantelo	Paul	144,195
Casey	Aine	105,074
Caume	Dale	100,508
Chambers	William	112,025
Champion	Margaret	156,734
Chapman	Michael	125,060
Charlton	Patricia	122,445
Christensen	Christine	117,486
Church	Andrew	114,486
Clark	Bruce	122,445
Clark	Jason	156,734
Collens	Erin	106,354
Collins	Terrence	156,734
Connors	Shawn	122,445
Conrad	Scott	102,909
Copp	Lindsay	103,097
Crocker	Michael	104,656
Croft	Mark	117,147
Daisley	Edward	109,415
Dakin	Duane	122,445
Dalton	Tanya	101,673
Daly	Christopher	144,195
Davison	Christopher	104,656
Day	Greg	100,911
Delaney	Jana	101,790
Delong	Ashley	114,486

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2024

Last Name	First Name	Amount
D'Entremont	Gerard	114,486
d'Entremont	Marcel	110,307
Desmond	Darren	109,452
Deveau	Christian	107,971
Dewey	Wendi	104,656
DiGiosia	Denise	111,550
DiGiosia	Marco	123,563
Dixon	Vivian	108,273
Dodson	Denise	108,635
Donovan	Tricia	156,734
Dorey	Jamus	116,323
Doucette	Michelle	103,983
Dugas	Ludger	104,656
Dunning Zwicker	Cynthia	112,025
Dutka	Marie	107,623
Ellison	James	104,656
Evans	Deirdre	105,302
Evans	Elizabeth	104,656
Facey	Dale	114,486
Fagan	Regina	102,686
Fancy	Brian	114,486
Farrell	Hugh	114,486
Farry	Patricia	106,107
Fiolek	Barrie	103,368
Firth	Joanne	106,129
Fisher	Connie	126,233
Flanagan	Michelle	104,656
Foran	Lori	133,192
Fraser	Matthew	115,098
Frigault	Ronda	104,387
Gallant	Kelsey	102,330
Gaudet	Jacques	101,372
Ghaferi	Neda	107,617
Gillespie	Karen	122,445

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2024

Last Name	First Name	Amount
Gower	Lisa	107,924
Graham	Angela	117,572
Graham	Helen	115,466
Grandy	Joseph	113,724
Grandy	Leah	102,418
Green Mombourquette	Jenna Lee	102,845
Greene	Troy	104,656
Greer	Wayne	104,656
Gregor	Stacey	156,734
Groszko	Wayne	120,976
Gruchy	Dale	105,452
Gunn	Tom	157,165
Guy	Matthew	117,290
Hadley	Beth	104,656
Hammond	Taralee	166,739
Hansen	Robert	104,458
Hartling	James	122,445
Hartwell	Lynn	211,778
Harvey	Nancy	104,656
Hawco	Diane	101,942
Hebert	Mark	104,656
Helmer	Leif	118,814
Hill	Blair	110,883
Hillier	Mark	101,094
Hiscock	Sean	108,772
Hubley	Bruce	122,445
Hunt	Susan	112,850
Hurlburt	Sara	100,229
Hussain	Shahid	101,376
Ingersoll	Gregg	119,416
Irving	Nathalie	104,656
Isner	Robbie	114,486
Iwasaki	Susan	116,404
Jackson	Wanda Ann	101,725

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2024

Last Name	First Name	Amount
Jardine	Donald	128,338
Jeffrey	Duane	103,025
Jillings	Kevin	122,445
Jones	Agassou	126,421
Joseph	Alain	133,092
Kamara	Abu	112,189
Kaminski	Michael	100,291
Keener	Terrah	156,734
Kelloway	Bruce	122,445
Kelly	Daniel	167,501
Kelly	Tina	122,445
Kennedy	Donna	112,025
Kennedy	Pamela	122,445
Kennedy-Pippy	Kelly	126,236
Kettley	Sean	114,430
Kilby	Mark	104,656
Kiragu	Samuel	104,758
Kolanko	Mark	114,334
Kondali	Zoran	104,182
Krewenki	Condea	104,656
Krzywonos	Lech	156,734
Lafford	Andrew	154,763
Landry	Lawson	101,656
Langille	Doug	114,486
Lanigan	Kurt	107,574
Lawrence	Michael	100,151
LeBlanc	Andrew	104,656
Leighton	Katrina	119,813
LePage	Adam	103,837
Levy	Tanya	101,574
Lipsett	Blair	122,445
Lively	Peter	100,764
Lloyd	Monica	109,345
Lock	Kirstin	104,656

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2024

Last Name	First Name	Amount
Lockhart	April	100,363
Long	Weldon	100,791
Lovett	Joanne	104,534
Lowe	Corinna	104,656
Lowe	Leroy	104,656
MacDonald	David	101,548
MacDonald	Dawn	100,487
MacDonald	Mary	104,656
Macdonald	Noel	100,508
MacDonald	Stuart	114,666
MacDougall	Elizabeth	122,445
MacFadyen	Kenda	114,486
Machan	Glen	114,486
MacIntyre	Mark	123,563
MacIsaac	Heather	100,282
MacIsaac	Laurel	110,533
MacKenzie	Gordon	146,058
MacKinnon	Vicki	122,445
MacKinnon Donnelly	Kara	108,527
MacLaren	Brian	114,486
MacLean	Peter	100,937
MacLeod	Dwayne	122,445
MacNeil	Gordie	122,445
MacPhee	Scott	104,014
MacPherson	Scott	156,734
MacPherson	Sharen	102,833
Mader	Lisa	101,295
Mann	Maxine	156,734
Marshall	Crystal	104,656
Martin	Heather	104,656
McBay	Julia	122,445
McCarron	Peter	123,563
McCarthy	Angela	120,455

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2024

Last Name	First Name	Amount
McCormack	Donald	156,734
McCurdy	Derek	166,739
McDonah	Anne	122,445
McDonald	Wanda	114,896
McGill	Wendy	114,882
McLaughlin	Jennifer	104,071
McLeod	Ronald	101,548
McManus	Crystal	104,656
McPherson	Connie	104,656
McRae-Murphy	Donna	118,762
Meister	Jamie	104,950
Meldrum	Shelley	104,787
Meloney	Patricia Lynn	116,686
Mercer	Robert	117,347
Merchant	Odette	122,445
Metherall	Sarah	122,445
Mfoumou	Etienne	122,445
Moeller	Christin	100,305
Mombourquette	Amanda	114,486
Moore	Diane	123,563
Moore	Erin	101,003
Morash	Andrew	110,481
Morrison	Marlene	105,662
Morrow	Sean	104,656
Mosey	Lorraine	101,570
Murdoch	Chris	105,848
Murphy	Sean	104,656
Myer	Dennis	104,656
Nichols	Michael	113,327
Nickerson	Lise	126,671
Odinga	Godfrey	113,086
O'Halloran	Kevin	104,656
Ollerhead	Jocelyn	122,445
Orr	Katherine	133,092

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2024

Last Name	First Name	Amount
Oxner	Andrew	114,486
Pace	Lynn	114,781
Parlee	Kristina	103,240
Parrott	Denise	101,570
Parsons	Kimberley	108,525
Peach	Shea	110,902
Pelley	Nancy	101,049
Pemberton	Carolyn	104,182
Penney	Lori	106,116
Phelan	Richard	104,656
Phillips	Dion	123,563
Pike	Susan	119,148
Poirier	Raymond	120,455
Pothier	Mel	122,445
Potter	Tara	117,156
Power	Adam	112,918
Power	Ashley	122,779
Provoe	Jill	196,318
Purcell	Michael	122,445
Reddick	Trevor	116,795
Renaud	Alexandre	116,407
Robinson	Nicole	104,656
Rochester	Mike	101,209
Rogers	Doug	112,328
Romeo	Marina	102,986
Romkey	Shawna	103,543
Rose	Anthony	122,445
Rosvall	Peter	108,684
Russell	David	105,452
Russell	Gregory	156,734
Ryan	Jennifer	107,537
Salmon	Nancy	122,445
Sawyer	Tia	108,658
Saxena	Vivek	149,710

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2024

Last Name	First Name	Amount
Scarfone	Marc	103,576
Scott	Christopher	105,310
Selvaraj	John Suresh	116,734
Shah	Trishla	110,155
Sharpe	Jason	111,052
Shepherd	Patricia	118,551
Shewan	Brian	108,503
Shubley	Carrie Anne	102,254
Smith	David	123,563
Smith	Deirdre	104,656
Smith	Mark	125,224
Smith	Shawn	110,446
Snyder	Kathleen	135,223
Spares	Bruce	134,210
Specht	Janet	120,486
Spence	Dan	116,912
Stevens	Andrew	122,445
Stevens	Darrell	114,486
Stewart	Andrea	133,092
Stewart	Stephen	106,545
Stratton	John	113,334
Strubank	William	114,486
Swaniker	George	109,347
Swayne	James	100,291
Tarrel	Wendy	109,012
Taylor	Glenn	114,486
Taylor	Jeffrey	166,739
Taylor	Matthew	122,445
Thibodeau	Douglas	108,176
Thompson	Mary	156,734
Thompson-Graham	Susan	104,656
Tobin Legere	Crystal	111,481
Tramble	Erin	100,748
Tuttle-Comeau	Tanya	104,656

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2024

Last Name	First Name	Amount
Vankoughnett	Mathew	124,046
Varma	Manju	161,737
Varrence	Wendy	103,926
Veinott	Kevin	104,343
Verge	Todd	109,416
Vince	David	104,756
Wadden	Spencer	104,656
Walker	Anne	122,445
Walker	Kimberlea	123,563
Wallace	Michelle	101,718
Walters	Lisa	104,656
Watkins-Jackson	Kaneka	114,486
Watson	Crystal	117,001
Watt	Clarence	100,663
Webster	Timothy	122,445
White	Donna	118,224
Williams	Sheri	114,486
Wilson	Kevin	105,662
Zughaer	Hussien	101,902

See accompanying notes to the financial information

Nova Scotia Community College

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

Year ended March 31, 2024

1. Basis of accounting:

The statement of employees with compensation in excess of \$100,000 has been prepared in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010 (the "Act"). The Act includes a definition of compensation in Section 2(b) as follows:

"Compensation" is defined 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. Compensation includes, without restricting the generality of the foregoing,

- a) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts;
- b) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans;
- c) long-term incentive plan earnings and payouts;
- d) the value of the benefit derived from vehicles or allowances with respect to vehicles;
- e) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation;
- f) payments made for exceptional benefits not provided to the majority of employees;
- g) payments for memberships in recreational clubs or organizations, and
- h) the value of any other payment or benefit prescribed in the regulations.

Significant interpretations of the financial reporting provisions of the Act include:

An employee is considered to be anyone to whom the Nova Scotia Community College issues a T4 slip and also includes contractors or consultants that are sole proprietors or incorporated individuals.

2. Significant accounting policy:

Compensation:

Compensation is determined in accordance with Section 3 of the Act and is recognized on a cash basis.

Nova Scotia Community College

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

Year ended March 31, 2024

3. College Service Award:

The College provides a service award to eligible employees who retire based on a percentage of compensation and years of service earned up until April 1, 2015. Effective April 1, 2015, the College's service award (the "CSA") was effectively frozen, consistent with the Public Services Sustainability Act. This award is paid to eligible employees in the year of retirement. In 2018 and 2019, the Province offered a one-time payout option to all non-union, management and bargaining unit employees who have a service award and whose service was previously frozen. Payouts qualify as compensation as noted in note 1 a) and are included in the year of payout.