



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

Law Reform Commission of Nova Scotia

March 31, 2016

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# Independent auditor's report

To the Minister of Finance

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We have audited **Law Reform Commission of Nova Scotia's** (the "Corporation") Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act, for the year ended March 31, 2016 (the "Statement"). The Statement has been prepared based on the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("PSCD Act").

## **Management's responsibility 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.

## **Auditor's responsibility**

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement.

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

## **Opinion**

In our opinion, the financial information presented in the Commission's Statement of Compensation Required Pursuant to the Public Compensation Disclosure Act for the year ended March 31, 2016, is prepared, in all material respects, in accordance with the PSCD Act.

## **Basis of accounting**

Without modifying our opinion, we draw attention to the notes to the Statement, which describes the basis of accounting. The Statement is prepared to assist the Commission to meet the requirements of the PSCD Act. As a result, the Statement may not be suitable for another purpose.



Halifax, Canada  
June 30, 2016

Chartered Accountants

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**Law Reform Commission of Nova Scotia**  
**Statement of Compensation**  
**Required pursuant to the Public Sector Compensation**  
**Disclosure Act**

Year ending March 31, 2016

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<b>Last name</b>	<b>First name</b>	<b>Position title</b>	<b>Total Compensation*</b>
Gibbon	Angus	Executive Director	\$ 110,813

\* **Notes**

This statement was prepared in accordance with the Nova Scotia Public Sector Compensation Disclosure Act. The Act requires that compensation be reported on a cash basis for fiscal years ending March 31. The threshold for reporting compensation under the Act is \$100,000 or greater. Compensation includes the total amount of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than pension.

This statement has been subject to an external audit (see separate opinion).