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# **Nova Scotia Legal Aid Commission**

Financial Statements

For the Year Ended March 31, 2016

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# Auditor General of Nova Scotia

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the Nova Scotia Legal Aid Commission:

### Report on the Financial Statements

I have audited the accompanying financial statements of the Nova Scotia Legal Aid Commission, which comprise the statement of financial position as at March 31, 2016, and the statements of operations, changes in net financial assets and cash flows for the year ended March 31, 2016, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibilities for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles for the public sector, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards required that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### *Opinion*

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Nova Scotia Legal Aid Commission as at March 31, 2016, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting principles.

Michael A. Pickup, CPA, CA  
Auditor General of Nova Scotia

Halifax, Nova Scotia  
June 10, 2016



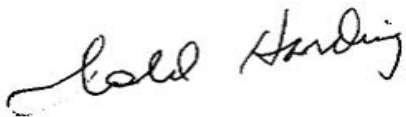
Nova Scotia Legal Aid Commission  
Statement of Financial Position  
March 31, 2016

	2016	2015
<b>FINANCIAL ASSETS</b>		
Cash	\$ 109,338	\$ 761,285
Cash - high interest savings accounts (Note 2 (a) and Note 2 (f))	8,389,780	9,313,638
Accounts receivable	658,220	561,211
Accrued interest receivable	5,568	9,035
Due from Department of Finance (Note 2 (e))	<u>7,628,100</u>	<u>7,082,300</u>
	<u>16,791,006</u>	<u>17,727,469</u>
<b>LIABILITIES</b>		
Payables and accruals (Note 4 and Note 5)	4,028,883	3,912,051
Long service awards (Note 6)	2,516,900	2,369,700
Employee future benefits (Note 2 (e) and Note 7)	<u>7,628,100</u>	<u>7,082,300</u>
	<u>14,173,883</u>	<u>13,364,051</u>
<b>NET FINANCIAL ASSETS</b>	<u>2,617,123</u>	<u>4,363,418</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 2 (b) and Note 3)	108,740	15,138
Prepaid expenses	<u>120,083</u>	<u>100,048</u>
	<u>228,823</u>	<u>115,186</u>
<b>ACCUMULATED SURPLUS</b>	<u>\$ 2,845,946</u>	<u>\$ 4,478,604</u>

Contingencies and Contractual Obligations (Note 8)

See accompanying notes to the financial statements

On Behalf of the Board



Director



Director

Nova Scotia Legal Aid Commission  
Statement of Operations  
For the Year Ended March 31, 2016

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2015 Actual</b>
<b>Revenue</b>			
Operating grants - Province of Nova Scotia	\$ 24,340,000	\$24,415,000	\$ 27,446,333
Employee future benefits grant - Province of Nova Scotia	650,000	545,800	671,500
Interest	135,000	91,618	143,526
Other income	<u>90,500</u>	<u>155,331</u>	<u>76,782</u>
	<u>25,215,500</u>	<u>25,207,749</u>	<u>28,338,141</u>
<b>Expenses (page 15)</b>			
Amortization	-	19,073	9,683
Directors' fees	55,000	47,925	41,812
Duty counsel fees	185,000	181,642	240,424
Equipment and maintenance	226,000	149,793	227,666
Library	90,000	62,174	69,021
Memberships, meetings and conferences	428,000	406,443	387,107
Miscellaneous	76,500	76,500	76,500
Office disbursements	300,000	278,687	329,821
Private solicitors' fees (Note 5)	4,525,000	5,219,094	4,725,771
Professional and other fees	90,000	87,953	57,045
Salaries and benefits	18,250,900	18,389,758	21,241,661
Supplies and services	1,735,500	1,738,201	1,764,886
Travel	<u>180,000</u>	<u>183,164</u>	<u>192,078</u>
	<u>26,141,900</u>	<u>26,840,407</u>	<u>29,363,475</u>
Operating deficit before Federal Court Ordered Counsel	<u>(926,400)</u>	<u>(1,632,658)</u>	<u>(1,025,334)</u>
Federal Court Ordered Counsel recovery (Note 14)	160,000	369,079	233,353
Federal Court Ordered Counsel expense (Note 14)	<u>160,000</u>	<u>369,079</u>	<u>233,353</u>
	-	-	-
Operating deficit	<u>\$ (926,400)</u>	(1,632,658)	(1,025,334)
<b>Accumulated surplus, beginning of year</b>		<u>4,478,604</u>	<u>5,503,938</u>
<b>Accumulated surplus, end of year</b>		<u>\$ 2,845,946</u>	<u>\$ 4,478,604</u>

See accompanying notes to the financial statements

Nova Scotia Legal Aid Commission  
Statement of Changes in Net Financial Assets  
For the Year Ended March 31, 2016

	2016	2015
<b>Operating Deficit</b>	\$ <u>(1,632,658)</u>	\$ <u>(1,025,334)</u>
Acquisition of tangible capital assets	(112,675)	(16,356)
Amortization of tangible capital assets	19,073	9,683
Acquisition of prepaid assets	(120,083)	(100,048)
Use of prepaid assets	<u>100,048</u>	<u>143,738</u>
	<u>(113,637)</u>	<u>37,017</u>
<b>Decrease in net financial assets</b>	(1,746,295)	(988,317)
<b>Net financial assets, beginning of year</b>	<u>4,363,418</u>	<u>5,351,735</u>
<b>Net financial assets, end of year</b>	<u>\$ 2,617,123</u>	<u>\$ 4,363,418</u>

See accompanying notes to the financial statements

Nova Scotia Legal Aid Commission  
Statement of Cash Flows  
For the Year Ended March 31, 2016

	2016	2015
<b>Operating Activities</b>		
Deficiency of revenue over expenses	\$ (1,632,658)	\$ (1,025,334)
Amortization	<u>19,073</u>	<u>9,683</u>
	<u>(1,613,585)</u>	<u>(1,015,651)</u>
Changes in other items:		
Accounts receivable	(97,009)	(175,340)
Accrued interest receivable	3,467	1,299
Due from Department of Finance	(545,800)	(671,500)
Prepaid expense	(20,035)	43,690
Payables and accruals	116,832	265,220
Long Service Awards	147,200	(162,200)
Employee future benefits	<u>545,800</u>	<u>671,500</u>
	<u>150,455</u>	<u>(27,331)</u>
	<u>(1,463,130)</u>	<u>(1,042,982)</u>
<b>Capital Activities</b>		
Acquisition of tangible capital assets	<u>(112,675)</u>	<u>(16,356)</u>
	<u>(112,675)</u>	<u>(16,356)</u>
<b>Investing Activities</b>		
Redemption and transfer to high-interest savings accounts	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Decrease) increase in cash during year</b>	(1,575,805)	(1,059,338)
<b>Cash, beginning of year</b>	<u>10,074,923</u>	<u>11,134,261</u>
<b>Cash, end of year</b>	<u>\$ 8,499,118</u>	<u>\$ 10,074,923</u>

See accompanying notes to the financial statements

**Nova Scotia Legal Aid Commission  
Notes to the Financial Statements  
For the Year Ended March 31, 2016**

**1. Authority**

The Nova Scotia Legal Aid Commission was established in 1977 pursuant to the Legal Aid Act. The Act and Regulations stipulate that the Commission can provide legal services to persons whose income is derived primarily from municipal or provincial social assistance or to persons in an equivalent position. The Commission is tax exempt under the *Income Tax Act* (Canada).

Commission activities are funded by a grant from the Province of Nova Scotia. The Province in turn receives a contribution from the Government of Canada for legal aid provided by the Commission.

**2. Accounting Policies**

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector, that for the purposes of the Commission's financial statements are represented by accounting recommendations of the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada).

These financial statements are prepared using the following significant accounting policies:

(a) Cash

Cash consists of cash on hand and balances with banks, the majority of which is included in high interest savings accounts, currently earning interest at a rate of 0.75% and 0.60%.

(b) Tangible capital assets

Tangible capital assets are stated at cost and are amortized on a straight-line basis over their estimated useful lives:

Computer equipment	33.33% per year
Furniture and equipment	20% per year
Leasehold improvements	Over term of lease

(c) Revenue Recognition

- i) Operating grants and other revenue are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that give rise to the revenues, when collection is reasonably assured.
- ii) Government transfers are recognized as revenue in the period in which the transfer is authorized and all eligibility criteria have been met, except when and to the extent the transfer includes stipulations that give rise to an obligation that meets the definition of a liability.

(d) Use of Estimates

The presentation of financial statements in conformity with Canadian generally accepted accounting principles for the public sector requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates in the financial statements include accruals and expenses related to private solicitors' fees, employee future benefits and long service awards.



**Nova Scotia Legal Aid Commission  
Notes to the Financial Statements  
For the Year Ended March 31, 2016**

**2. Accounting Policies (continued)**

(e) Employee Future Benefits

The Commission adopted the method of accounting for employee future benefits required by PSAB Section 3250, effective April 1, 2012. Costs for employee future benefits other than pensions are accrued over the periods in which the employees render services in return for these benefits. These benefits are for health and dental insurance programs. A liability for employee future benefits of \$7,628,100 (2015 - \$7,082,300) has been included in the financial statements. The liability as at March 31, 2016 and prior years has been assumed by the Province of Nova Scotia so an offset of the same amount has been recorded as a receivable from the Department of Finance. The current year's expense incurred for these employee future benefits is \$545,800 (2015 - \$671,500).

(f) Financial instruments

The Commission's financial instruments consist of investments in high interest savings accounts, accounts receivable and payables, and related accruals. The Commission measures its financial instruments at cost or amortized cost.

**3. Tangible Capital Assets**

	2016			2016	2015
	Computer Equipment	Furniture and Equipment	Leasehold Improvements	Net Book Value	Net Book Value
<b>Cost</b>					
Opening balance	\$ 29,054	\$ 171,552	\$ 91,162	\$ 291,768	\$ 275,412
Additions	-	-	112,675	112,675	16,356
Disposals	-	-	(74,600)	(74,600)	-
Closing balance	<u>29,054</u>	<u>171,552</u>	<u>129,237</u>	<u>329,843</u>	<u>291,768</u>
<b>Accumulated amortization</b>					
Opening balance	13,916	171,552	91,162	276,630	266,947
Amortization	9,683	-	9,390	19,073	9,683
Disposals	-	-	(74,600)	(74,600)	-
Closing balance	<u>23,599</u>	<u>171,552</u>	<u>25,952</u>	<u>221,103</u>	<u>276,630</u>
Net book value	<u>\$ 5,455</u>	<u>\$ -</u>	<u>\$ 103,285</u>	<u>\$ 108,740</u>	<u>\$ 15,138</u>

**Nova Scotia Legal Aid Commission  
Notes to the Financial Statements  
For the Year Ended March 31, 2016**

**4. Payables and Accruals**

	<b>2016</b>	<b>2015</b>
Supplies and services	\$ 427,892	\$ 353,856
Accrued private solicitors' fees (Note 5)	3,295,064	3,343,761
Employee salaries and benefits	<u>305,927</u>	<u>214,434</u>
	<u>\$ 4,028,883</u>	<u>\$ 3,912,051</u>

**5. Measurement Uncertainty - Private Solicitors' Fees**

Measurement uncertainty is uncertainty in the determination of the amount at which an item is recognized in the financial statements. This exists when there is a variance between the recorded amount and another reasonable possible amount.

Measurement uncertainty in these financial statements is inherent in the recording of both the expense and the liability related to private solicitors' fees. At the end of each fiscal year the Commission has a liability for work conducted by private solicitors that is not yet billed and paid. At March 31, 2016, a liability of \$3,295,064 (2015 - \$3,343,761) was recorded, of which \$2,920,608 (2015 - \$2,647,584) was estimated using a system that incorporates average costs and time frames for similar cases over the last two years. The estimate will vary from the actual billings from private solicitors due to the specific requirements of each case, and the difference between the estimate and the actual billing is adjusted through the Statement of Operations.

**6. Long Service Awards**

The Commission follows the provisions of the Civil Service Act with respect to the payment of long service awards. Employees of the Commission are entitled to long service awards upon retirement. The awards are based on the number of years of service of the employee, and are earned at the rate of one week's pay for every year of service, to a maximum of twenty six weeks.

The accrual of service under the long service award ceased April 1, 2015. Benefits payable under the long service award continue to be paid upon retirement based on the employee's salary at retirement. The cessation of future service accruals triggers a curtailment under PS 3250. As such, a net cost of \$474,400 has been reflected due to the curtailment, which includes an actuarial loss due to the change in attribution period of \$220,500 and the recognition of unamortized losses of \$253,900.

An actuarial valuation was prepared for the fiscal year ended March 31, 2016 to determine the liability relating to the awards. The valuation was based on a number of assumptions about future events, such as inflation rates, wage and salary increases, and employee turnover. The assumptions used reflect the Commission's best estimates.

The Commission is responsible for the funding and eventual payment of these awards, and has internally restricted assets for this purpose. The assets are included in cash and accrued interest receivable. Based on the actuarial valuation of the accrued benefit obligation for long service awards at March 31, 2016, a shortfall of \$147,675 exists. The Commission has sufficient resources to fund this shortfall and the liability for long service awards.

The significant actuarial assumptions adopted in measuring the Commission's accrued benefit obligations for 2016 and 2015 are as follows:

**Nova Scotia Legal Aid Commission  
Notes to the Financial Statements  
For the Year Ended March 31, 2016**

**6. Long Service Awards (continued)**

	<b>2016</b>	<b>2015</b>
<b>Components of Benefit Cost</b>		
Impact of curtailment	\$ 474,400	\$ -
Current service cost (employer portion)	-	135,500
Amortization of actuarial losses	-	(29,500)
Interest cost	<u>107,700</u>	<u>100,100</u>
Benefit cost recognized	<u>\$ 582,100</u>	<u>\$ 206,100</u>
<b>Change in Accrued Benefit Obligation</b>		
Accrued benefit obligation at the end of the prior year	\$ 2,623,600	\$ 2,455,000
Impact of curtailment	220,500	-
Current service cost (employer portion)	-	135,500
Interest cost	107,700	100,100
Benefits paid	(434,900)	(391,400)
Actuarial (gain) loss	<u>(119,200)</u>	<u>324,400</u>
Accrued benefit obligation at the end of the year	<u>\$ 2,397,700</u>	<u>\$ 2,623,600</u>
<b>Reconciliation of Funded Status to Accrued Benefit Liability</b>		
Funded status at the end of year	\$ (2,397,700)	\$ (2,623,600)
Unamortized net actuarial (gain) loss	<u>(119,200)</u>	<u>253,900</u>
Accrued benefit liability	<u>\$ (2,516,900)</u>	<u>\$ (2,369,700)</u>
<b>Weighted-Average Assumptions for Expense</b>		
Discount rate	4.10%	4.30%
Salary increase	0% – 2.50% plus merit & promotion	2.25% plus merit & promotion
<b>Weighted-Average Assumptions for Disclosure</b>		
Discount rate	4.10%	4.10%
Salary increase	0% - 2.50% plus merit & promotion	2.25% plus merit & promotion
Retirement Age occurs at age 59 (immediate if older than age 59)		

**Nova Scotia Legal Aid Commission**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2016**

**7. Post-Retirement Benefits**

The Commission provides post-retirement health and dental benefits to its employees. The Commission pays 65% (70% in 2015) of the cost of the post-retirement health and dental programs. The Commission pays 100% of the premiums of employees on long-term disability.

Effective June 1, 2015, the portion of retiree health and dental costs paid by the employer was reduced from 70% to 65% in respect of both current and future retirees. This change resulted in a past service credit of \$553,500 as of the beginning of the fiscal year. In accordance with PS 3250, unamortized losses of \$553,500 have been immediately recognized in fiscal 2016, which completely offset the past service credit.

An actuarial valuation was prepared for the fiscal year ended March 31, 2016. The valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, medical inflation rates, wages and salary increases, and employee turnover and mortality. The assumptions used reflect the Commission's best estimates.

	<b>2016</b>	<b>2015</b>
<b>Components of Benefit Cost</b>		
Current service cost (employer portion)	\$ 356,000	\$ 376,600
Amortization of actuarial gains	22,800	94,400
Interest cost	<u>305,100</u>	<u>329,000</u>
<b>Benefit cost recognized</b>	<b><u>\$ 683,900</u></b>	<b><u>\$ 800,000</u></b>
<b>Change in Accrued Benefit Obligation</b>		
Accrued benefit obligation at the end of the prior year	\$ 7,886,300	\$ 7,527,000
Impact of program amendment	(553,500)	-
Current service cost (employer portion)	356,000	376,600
Interest cost	305,100	329,000
Benefits paid	(138,100)	(128,500)
Actuarial (gain) loss	<u>(189,000)</u>	<u>(217,800)</u>
<b>Accrued benefit obligation at the end of the year</b>	<b><u>\$ 7,666,800</u></b>	<b><u>\$ 7,886,300</u></b>
<b>Reconciliation of Funded Status to Accrued Benefit Liability</b>		
Funded status at the end of year	\$ (7,666,800)	\$ (7,886,300)
Unamortized net actuarial loss	<u>38,700</u>	<u>804,000</u>
<b>Accrued benefit liability</b>	<b><u>\$ (7,628,100)</u></b>	<b><u>\$ (7,082,300)</u></b>

**Nova Scotia Legal Aid Commission  
Notes to the Financial Statements  
For the Year Ended March 31, 2016**

**7. Post-Retirement Benefits (continued)**

	2016	2015
Weighted-Average Assumptions for Expense		
Discount rate	4.10%	4.30%
Initial medical care trend rate	6.50%	6.67%
Ultimate medical care trend rate	4.50%	4.50%
Year ultimate rate reached	2028	2028
Initial and ultimate dental care trend rate	4.50%	4.50%
Weighted-Average Assumptions for Disclosure		
Discount rate	4.10%	4.10%
Initial medical care trend rate	6.67%	6.83%
Ultimate medical care trend rate	4.50%	4.50%
Year ultimate rate reached	2028	2028
Initial and ultimate dental care trend rate	4.50%	4.50%

**8. Contingencies and Contractual Obligations**

- (a) The Commission is contractually obligated to see ongoing cases through to completion for clients being represented by private solicitors. The Commission uses a system that incorporates average costs and timeframes for similar cases over the prior two years to estimate the future cost related to these ongoing matters. This cost represents the future cost to complete these cases and is for services not yet performed by the private solicitors. The estimate for future case completion at March 31, 2016 is \$1,350,524 (March 31, 2015 - \$1,840,176).
- (b) Lease agreements for office space typically call for payment of a base rent plus a provision for the Commission's portion of operating costs and property taxes. Lease terms vary by office. The Commission also carries leases for office equipment.

Minimum lease payments for the next five fiscal years, not including taxes, are as follows:

2017	\$ 1,011,381
2018	\$ 857,477
2019	\$ 599,972
2020	\$ 253,501
2021	\$ 149,519

- (c) The Commission provides funding to Dalhousie Legal Aid Services. The Commission has agreed to provide a grant of \$69,000 to Dalhousie Legal Aid Services for the year ending March 31, 2017.
- (d) The Commission created a professional development pilot project during 2012-13 whereby each lawyer was allowed a set amount of dollars for professional development. The policy allows a carry-over of the amount for one additional fiscal year if not used. At March 31, 2016, a maximum amount of \$33,311 (2015 - \$33,301) was not used, and may be accessed for the ongoing professional development of lawyers during the 2016-2017 year. Any portion of this amount which is not used by March 31, 2017 will be forfeited. At this time, it is uncertain how much of the funds will be used by March 31, 2017.

**Nova Scotia Legal Aid Commission  
Notes to the Financial Statements  
For the Year Ended March 31, 2016**

**9. Client Trust Funds**

On March 31, 2016, \$35,810 (2015 - \$4,226) was held in trust for clients. These trust funds are accounted for separately and are not reflected in the financial statements.

**10. Pensions**

Pursuant to Section 7 of the Legal Aid Act, all permanent employees of the Commission are entitled to receive pension benefits under the Province of Nova Scotia Public Service Superannuation Act. The plan is funded by equal employee and employer contributions. The employer contributions are included in the Commission's operating expenses in the amount of \$1,227,110 (2015 - \$1,461,350). The Commission is not responsible for any unfunded liability with respect to the superannuation fund.

**11. Risk of Financial Instruments**

It is management's opinion that the Commission is not exposed to significant market, credit or liquidity risks arising from financial instruments.

**12. Economic Dependence**

The Commission is economically dependent upon the ongoing and future funding from the Province of Nova Scotia.

**13. Related Party Transactions**

The Commission is related to all other departments, agencies, boards and commissions included in the Province of Nova Scotia's consolidated financial statements. Transactions related to the Departments of Finance and Treasury Board, and Justice, have been disclosed separately in these financial statements. All transactions have been entered into in the normal course of business. Certain members of the Board of Directors provide legal aid services to clients of the Commission. These members billed the Commission \$100,317 (2015 - \$106,318) during the fiscal year. All transactions have been entered into in the normal course of business.

**14. Federal Court Ordered Counsel**

The criminal code makes provisions for people who have been denied legal aid in criminal cases to apply for state-funded counsel. In Federal cases where the judge orders the government to provide counsel, the Commission works with the Federal Government to manage the order of the court if granted. A contract is in place between the Federal Government and the Commission. The Commission is reimbursed for the costs associated with providing the court-ordered counsel. In addition, an administration fee of 15% is charged for managing the file and providing counsel. The administration fees are included in other income of the Commission.

**15. Statement of Remeasurement Gains and Losses**

The Commission has no remeasurement gains or losses, therefore, no statement of remeasurement gains or losses has been provided.

**Nova Scotia Legal Aid Commission  
Notes to the Financial Statements  
For the Year Ended March 31, 2016**

	<b>Budget 2016</b>	<b>Actual 2016</b>	<b>Actual 2015</b>
Amortization	\$ -	\$ 19,073	\$ 9,683
Directors' fees	<u>55,000</u>	<u>47,925</u>	<u>41,812</u>
Duty Counsel fees	<u>185,000</u>	<u>181,642</u>	<u>240,424</u>
Equipment and maintenance			
Leasehold improvements	70,000	3,668	71,807
Office furniture and equipment	82,000	67,082	66,275
Office machine leasing	34,000	28,976	48,592
Office machine maintenance	<u>40,000</u>	<u>50,067</u>	<u>40,992</u>
	<u>226,000</u>	<u>149,793</u>	<u>227,666</u>
Library	<u>90,000</u>	<u>62,174</u>	<u>69,021</u>
Memberships, meetings and conferences			
Membership and dues	280,000	314,037	286,053
Meetings and conferences	<u>148,000</u>	<u>92,406</u>	<u>101,054</u>
	<u>428,000</u>	<u>406,443</u>	<u>387,107</u>
Miscellaneous			
Grant – Dalhousie Legal Aid	69,000	69,000	69,000
Public information/legal education	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
	<u>76,500</u>	<u>76,500</u>	<u>76,500</u>
Office disbursements			
Family	105,000	127,757	120,119
Adult criminal	170,000	131,329	187,808
Other civil/poverty law	10,000	5,590	9,648
Youth criminal	15,000	11,890	11,892
Court ordered counsel - Provincial	<u>-</u>	<u>2,121</u>	<u>354</u>
	<u>300,000</u>	<u>278,687</u>	<u>329,821</u>
Private solicitors' fees			
Civil and family – conflicts	2,173,500	2,454,260	2,209,372
Adult criminal – homicide	350,000	360,886	315,036
Adult criminal – conflicts	1,871,500	2,272,454	2,119,835
Youth criminal – homicide	30,000	-	3,710
Youth criminal – conflicts	<u>100,000</u>	<u>131,494</u>	<u>77,818</u>
	<u>4,525,000</u>	<u>5,219,094</u>	<u>4,725,771</u>
Professional and other fees			
Professional fees	45,000	48,048	45,266
Consultant fees	<u>45,000</u>	<u>39,905</u>	<u>11,779</u>
	<u>90,000</u>	<u>87,953</u>	<u>57,045</u>
Salaries and benefits			
Salaries and benefits	17,600,900	17,843,958	20,570,161
Employee future benefits	<u>650,000</u>	<u>545,800</u>	<u>671,500</u>
	<u>18,250,900</u>	<u>18,389,758</u>	<u>21,241,661</u>
Supplies and services			
General cleaning and office expense	65,000	69,252	79,771
Heat, light and water	25,000	19,484	25,568
Printing and stationery	135,000	118,540	129,216
Rent, insurance and taxes	1,300,500	1,310,127	1,295,111
Communications	<u>210,000</u>	<u>220,798</u>	<u>235,220</u>
	<u>1,735,500</u>	<u>1,738,201</u>	<u>1,764,886</u>
Travel	<u>180,000</u>	<u>183,164</u>	<u>192,078</u>
	<u>\$ 26,141,900</u>	<u>\$ 26,840,407</u>	<u>\$ 29,363,475</u>

**Nova Scotia Legal Aid Commission**  
**Appendix 1 – Supplementary Information**  
**For the Year Ended March 31, 2016**

Under the Public Sector Compensation Disclosure Act, all organizations which are part of the Government Reporting Entity must disclose all compensation paid to any person that totals \$100,000 or more in the fiscal year. The following information is being disclosed in accordance with the Act.

Baker, David	131,349	Moores, Robert	137,039
Benton, Catherine	142,113	Moreau, Samuel	137,291
Brinton, Rickcola	125,215	Morrison, Cheryl	134,576
Burrill, Roger	144,767	Murray, Cindy	147,069
Cain, Jennifer	103,796	Nicholson, Alan	102,133
Calderhead, Vincent	144,767	Nolen, Peter	134,576
Cameron, Joseph	154,552	Patriquin, Kevin	134,936
Campbell, Nicole	110,441	Perry, Jill	130,741
Chipman, Robert	141,655	Persaud, Kishan	115,497
Cox, Jennifer	120,874	Postlewaite, Gussie	135,709
Darraha, Matthew	113,688	Queripel, Lonny	145,903
Davison, Catherine	131,568	Robertson, Stephen	145,388
Endres, Karen	117,397	Rovers, Nicole	105,023
Forbes, Krista	138,973	Rowlett, Kelly	134,576
Gilmer, Lola	134,576	Ryan, Kelly	103,155
Greer, Kenneth	137,548	Sarson, Brad	142,696
Hillson, Stephanie	117,936	Seshagiri, Lee	104,287
Hounsell-Gray, Shelley	138,030	Snow, Amber	102,269
Hudson, Karen	167,138	Stephens, Brian	136,572
Hutton, Patricia	116,097	Stordy, Paul	149,110
Jones, Patricia	107,194	Sturmy, Tracey	107,760
Jones, Tanya	128,235	Vardigans, Brian	148,235
Judge, Murray	138,613	Whynot, Barry	134,936
Kuna, Michael	134,576	Wohler, Tammy	115,893
Lacey, Jill	134,576	Zayid, Samira	134,576
Lloy, Douglas	134,936		
Longley, Megan	149,369		
MacAulay, Chrystal	109,382		
MacDonald, Catherine	108,613		
MacKeen, Cameron	120,168		
MacLaughlin, Shawn	134,576		
MacLeod, Darren	145,028		
MacNeil, Matthew	111,201		
Mahoney, David	141,238		
Mahoney, Nicole	113,911		
Mancini, Peter	199,367		
Mason, Shannon	120,536		
McCarthy, Candee	118,121		
McDougall, Sheila	134,576		
Moore, Charlene	133,444		



**Nova Scotia Legal Aid Commission**  
**Appendix 1 – Supplementary Information**  
**For the Year Ended March 31, 2016**

Under the Public Sector Compensation Disclosure Act, all organizations which are part of the Government Reporting Entity must disclose all compensation paid to any person that totals \$100,000 or more in the fiscal year. The following information is being disclosed in accordance with the Act.

Private Lawyers

Atherton, Patrick	108,746
Campbell, Colin	135,745
McGuigan, Trevor	110,799
Morrow, Coline	125,597
Newton, Geoffrey	123,080
Planetta, Peter	182,847
Sutherland, Rob	120,441