

Public sector compensation disclosure report of

**DASC - Dartmouth Adult Service Centre
Association**

March 31, 2014



Independent Auditor's Report

To the management of
DASC - Dartmouth Adult Service Centre Association

We have audited the accompanying Public Sector Compensation Disclosure Report of DASC - Dartmouth Adult Service Centre Association for the year ended March 31, 2014 (the "Schedule"). The Schedule has been prepared by management based on the public sector compensation disclosure act bill no. 115.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the public sector compensation disclosure act bill no. 115, and for such internal control as management determines is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule 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 Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Schedule 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 Schedule.

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 in the Public Sector Compensation Disclosure Report of DASC - Dartmouth Adult Service Centre Association for the year ended March 31, 2014, is prepared, in all material respects, in accordance with the public sector compensation disclosure act bill no. 115.

Basis of Accounting

Without modifying our opinion, we draw attention to the basis of reporting note in the schedule, which describes the basis of accounting. The schedule is prepared to meet the requirements of the public Sector Compensation Disclosure Act dated December 10, 2010. As a result, the schedule may not be suitable for another purpose.

A handwritten signature in blue ink that reads "Toly Watt-Dixon". The signature is written in a cursive style with a large initial 'T'.

Sutherland Watt Chartered Accountants Inc.
September 3, 2014
Halifax, Nova Scotia

DASC - Dartmouth Adult Service Centre Association
Statement of Compensation Pursuant to the Public Sector Compensation
Disclosure Act
Year ended March 31, 2014

Section 3 of the Public Sector Compensation Disclosure Act of the Province of Nova Scotia, requires public sector bodies to publically disclose the amount of compensation it pays or provides, directly or indirectly, to any person in the fiscal year if the amount of compensation to that person is one hundred thousand dollars or more including compensation paid to, or for the benefit of, each of its board members, officers, employees, contractors and consultants.

Board Members, Officers and Employees, Contractors and Consultants

For the year ended March 31, 2014, the following board members, officers and employees received compensation of \$100,000 or more:

Board Members, Officers, Employees, Contractors and Consultants:

Last Name, First Name	Compensation Paid
Deagle Gammon, Cathy	\$101,609.64

Notes to the statement of compensation

Basis of reporting

This statement has been prepared by DASC - Dartmouth Adult Service Centre Association, a public sector body, required to report compensation information pursuant to the Public Sector Compensation Disclosure Act ("the Act") of the Province of Nova Scotia.

The management of DASC - Dartmouth Adult Service Centre Association is responsible for the preparation of this statement in accordance with the Act.

Section 4 of the Act requires that the information reported in this statement be disclosed in the body of the audited financial statements of DASC - Dartmouth Adult Service Centre Association or in a statement prepared for the purposes of the Act and certified by its auditors.

DASC - Dartmouth Adult Service Centre Association

2013-2014 Reporting Guide: Public Sector Compensation Disclosure Act

Notes to the statement of compensation (continued)

Compensation

Section 2(b) of the Act defines compensation 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, and includes, without restricting the generality of the foregoing:

- (i) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts,
- (ii) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
- (iii) long-term incentive plan earnings and payouts,
- (iv) the value of the benefit derived from vehicles or allowances with respect to vehicles,
- (v) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation,
- (vi) payments made for exceptional benefits not provided to the majority of employees,
- (vii) payments for memberships in recreational clubs or organizations, and,
- (viii) the value of any other payment or benefit prescribed in the regulations.