



*Healthy Communities for a Healthy Future*

**Cumberland Health Authority**  
**Schedule of Compensation Disclosure**  
March 31, 2015

# Cumberland Health Authority

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## INDEPENDENT AUDITOR'S REPORT

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To the Board of Directors of the Cumberland Health Authority

We have audited Cumberland Health Authority's Schedule of Compensation Disclosure, for the year ended March 31, 2015 (the "Schedule"). The Schedule 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 Schedule

Management is responsible for the preparation of the Schedule 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 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 presented in the Schedule of Compensation Disclosure for the Cumberland Health Authority for the year ended March 31, 2015, 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 Schedule, which describe the basis of accounting and determination of compensation. The Schedule was prepared to assist the Cumberland Health Authority to meet the requirements of the PSCD Act. As a result, the Schedule may not be suitable for another purpose.

A handwritten signature in blue ink that reads "McIsaac Danagh". The signature is written in a cursive style with a large initial "M" and "D".

Amherst, Nova Scotia  
June 24, 2015

CHARTERED ACCOUNTANTS

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Cumberland Health Authority  
**Schedule of Compensation Disclosure**  
March 31, 2015

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<u>Received by</u>	<u>Compensation</u>
Arsenault, Jim	\$ 100,397
Belyea, Bruce	\$ 105,576
Blois, Deborah Anne	\$ 105,997
Brown, Cindy	\$ 109,041
Chenhall, Pamela	\$ 108,785
Cooper, Michael	\$ 153,380
Doucet, Margaret	\$ 106,091
Doucet, Norah	\$ 100,599
Duguay, Christian	\$ 103,990
Fage, Dawn	\$ 104,252
Fairbanks-Smith, Heidi	\$ 106,835
Gould, Carolyn	\$ 136,289
Gould, Laura	\$ 102,434
Greene, Carla	\$ 109,015
Keast, Nancy	\$ 119,071
MacCormick, Ronald	\$ 105,601
MacDonald, Katherine	\$ 111,256
MacDonald, Susan	\$ 162,787
MacPherson, Darla	\$ 140,101
Minocha, Rakesh	\$ 155,172
Northcott, Cheryl	\$ 145,826
Quigley, Bruce	\$ 242,427
Rose, Sandra	\$ 102,157
Smith, Cheryl	\$ 111,858
Sterling, Shaun	\$ 130,312
Wilmot, Janet	\$ 113,313

SEE ACCOMPANYING NOTES TO THE STATEMENT OF COMPENSATION DISCLOSURE

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# Cumberland Health Authority

## Notes to the Schedule

March 31, 2015

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### 1. BASIS OF REPORTING

The statement is prepared by the Cumberland Health Authority, a Public Sector Body, required to report compensation information pursuant to the Public Sector Compensation Disclosure Act of the Province of Nova Scotia.

The management of Cumberland Health Authority is responsible for the preparation of this statement in accordance with the Act.

Section 4 of the Act required that the information reported in this statement to be disclosed in the body of the audited financial statements of Cumberland Health Authority or in a statement prepared for the purposes of the Act and certified by its auditors. The schedule may not be suitable for another purpose.

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### 2. 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,

- All overtime payments, 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,
  - 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.
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