



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

Tourism Nova Scotia

March 31, 2017

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## Independent auditor's report

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To the Members of the Board of Directors of  
**Tourism Nova Scotia**

We have audited Tourism Nova Scotia's ("Tourism") Statement of Compensation required pursuant to the Nova Scotia Public Sector Compensation Disclosure ("PSCD") Act, for the period of April 1, 2016 to March 31, 2017 (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 Tourism'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 Tourism'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 Statement of Compensation required pursuant to the Nova Scotia Public Sector Compensation Disclosure Act for Tourism Nova Scotia for the period of April 1, 2016 to March 31, 2017, is prepared, in all material respects, in accordance with the PSCD Act.

### Basis of accounting

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

Halifax, Canada  
June 19, 2017



Chartered Professional Accountants  
Licensed Public Accountants

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# Tourism Nova Scotia

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

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March 31, 2017

<u>Last Name</u>	<u>First Name</u>	<u>Total Compensation</u>
Book	Robert	\$ 163,409
Saran	Michele	134,676
Johnson	Michael	122,041
MacDonald	Darlene	108,489

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# Tourism Nova Scotia

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

March 31, 2017

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### **Basis of Reporting**

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.

This statement has been prepared by Tourism Nova Scotia, 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 Tourism Nova Scotia 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 Tourism Nova Scotia or in a statement prepared for the purposes of the Act and certified by its auditors.

### **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 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.