

Statement of Disclosure of Compensation

CAPE BRETON UNIVERSITY

Year ended March 31, 2018



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INDEPENDENT AUDITORS' REPORT

To the Board of Governors of
Cape Breton University

We have audited the accompanying statement of disclosure of compensation of Cape Breton University for the year ended March 31, 2018 ("the statement"). The statement has been prepared by management based on reporting requirements of the Public Sector Compensation Disclosure Act of the Province of Nova Scotia.

Management's Responsibility for the Statement

Management is responsible for the preparation of the statement in accordance with reporting requirements of the Public Compensation Disclosure Act of the Province of Nova Scotia 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.

Auditors' 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 auditors' 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 auditors consider 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 in the statement of disclosure of compensation of Cape Breton University for the year ended March 31, 2018 is prepared, in all material respects, in accordance with the reporting requirements of the Public Sector Compensation Disclosure Act of the Province of Nova Scotia.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the statement, which describes the basis of accounting. The statement is prepared to assist Cape Breton University to meet the requirements of the Province of Nova Scotia. As a result, the statement may not be suitable for another purpose.

A handwritten signature in black ink that reads "MGM & Associates". The signature is written in a cursive, flowing style.

Chartered Professional Accountants
Licensed Public Accountants

Sydney, Canada
June 27, 2018

CAPE BRETON UNIVERSITY

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Year ended March 31, 2018

Received by	Compensation
Anderson, Eleanor	\$ 106,181
Andrea, Belinda	114,737
Augustine, Stephen	165,145
Bailey, J. William	133,478
Bailey, Judith M.	102,353
Barre, D. Edward	119,599
Bethke, Shawn	119,630
Bierenstiel, Matthias	115,098
Bouman, O. Thomas	116,790
Brann-Barrett, M. Tanya	181,476
Britten, Allen	136,612
Broadhead, Lee-Anne	144,760
Brodie, Ian	102,742
Brown, Dannie	110,463
Brown, Keith	245,437
Burrow, Sylvia	107,618
Butler, Stephen	164,982
Campbell, Robert	159,213
Carre, Geoffrey	104,930
Chen, Shaohua	116,438
Chisholm, Catherine	100,970
Connell, Jane	109,772
Corsano, Theresa	123,679
Curtis, Jan	121,205
D'Cunha, Godwin	107,832
deLamirande, Patrick	100,197
Denny, Ann	104,850
Devoe, Lois	182,678
DiGiorgio, Carla	102,253
Farnsworth, Jane	115,467
Francois, Daniel	106,244
Gerrie, James	112,463
Gibbs, Terry	113,242
Glassey, Barb	110,377
Griscti, Odette	117,040
Hatcher, Bruce	122,528
Hayes, J. Derrick	144,560
Hiscock, G. Todd	108,480
Howard, Patrick	104,514
Ifinedo, Princely	105,948
Inglis, Stephanie	122,364
Jack-Malik, Sandra	104,383
Jamieson, Barbara	119,614
Johnson, David	146,065
Jones, Katherine	102,742
Karaphillis, George	166,856

See accompanying notes to the Statement of Disclosure of Compensation.

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Received by	Compensation
Keefe, Dale	\$ 302,531
Kennedy, Evelyn	125,836
Kennedy, Karen	129,553
Kreber, Carolin	172,568
Labelle, Ronald	121,205
Lake, Kimberly Marie	107,481
Leach, Nathaniel	112,920
Lee-Dadswell, Geoffrey	104,064
Leviten-Reid, Catherine	101,697
Lewis, Jane	157,190
Lionais, Douglas	112,677
Locke, Clayton	180,261
MacDonald, Angela	110,105
MacDonald, Brendan	103,986
MacDonald, Glenn	130,519
MacDonald, J. Parker	102,148
MacDonald, Michael	124,804
MacDonald, Terry	100,677
MacDougall, Paul	119,348
MacInnis, Blair	115,952
MacInnis, Gordon	236,275
MacIntyre, Peter	151,995
MacIsaac, Donald	126,512
MacKinnon, John	153,336
MacKinnon, Richard	229,112
MacLellan, Edwin	153,732
MacLennan, Bernard	129,225
MacNeil, Blair	124,196
MacNeil, Elaine	104,780
MacNeil, Paula	137,202
MacPhee, Cynthia	112,463
MacPherson, Joseph	117,262
Maher, Patrick	120,441
Manley, Alexis	168,542
Martell, Jaime	110,377
Mason, Beth	141,320
Mayich, John	107,029
McCann, Stewart	150,707
McCorquodale, David	218,845
McDonald, Melissa	119,240
McIsaac, Corrine	121,205
McKague, Kevin	104,028
Mercer, Carl	137,158
Mersereau, Helen	157,167
Miadonye, Adango	136,355
Mkandawire, Martin	124,335
Modesto, Sean	111,699

See accompanying notes to the Statement of Disclosure of Compensation.

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Received by	Compensation
Moir, Scott	\$ 106,609
Molloy, Andrew	137,570
Morrison, Mary	126,063
Moy, Martin	131,246
Mulo Farenkia, Bernard	131,544
Nemeth, Willena	122,674
Nicholls, Roderick	121,705
Oakes, Ken	107,025
O'Brien, Catherine	118,616
Odartey-Wellington, Felix	102,484
O'Neill, Patricia	111,030
Ostaszewski, Marcia	101,022
Parnaby, Andrew	137,873
Pettigrew, Todd	128,511
Pierrynowski, Richard	141,550
Preen, James	129,810
Pyke, Joanne	110,742
Ramji, Rubina	120,750
Rawlings, Timothy	122,734
Reynolds, Andrew	119,599
Robinson, William J.	109,743
Rolls, Judith	151,368
Rudderham, Debbie	119,798
Rudiuk, Edmund	120,557
Ryan, John	110,404
Scott, Jacquelyn	188,169
Shang, Wei	118,973
Sparling, Heather	105,287
Standing, Paul	187,545
Stewart, Robert	140,851
Swanson, Andrew	208,526
Syms, Laura	112,433
Tanchak, Michael	135,993
Taylor, Claudette	103,977
Urbaniak, Thomas	103,342
Wadden, Wendy	113,787
Walsh, Audrey	108,322
Wardley, Leslie	109,638
Watuwa, Richard	110,377
Wheeler, David	262,000
White, Dawn	100,608
Wright, Margaret Ann	110,583
Xia, Congying	126,884
Zhang, Xu	105,194

See accompanying notes to the Statement of Disclosure of Compensation.

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Notes to the Statement of Disclosure of Compensation

Year ended March 31, 2018

1. BASIS OF ACCOUNTING

This statement has been prepared by Cape Breton University (University) to comply with the reporting requirements of the Public Sector Compensation Disclosure Act (the Act) of the Province of Nova Scotia. The Act requires public sector bodies disclose to the public the amount of compensation it pays to any person if that compensation is in excess of \$100,000 in a fiscal year.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Persons covered under the Act

Section 3 of the Act states that the University is required to disclose compensation of \$100,000 or more that it pays or provides, directly or indirectly to, or for the benefit of, each of its directors, officers, employees, contractors and consultants. Management has given consideration to the following:

Individuals – The University considers any individual with an employment contract between the individual and the University to be an employee.

Secondments – Employees on secondment to another organization and are not expensed in the records of the University are excluded from this statement.

Contractors and consultants – The University considers any entity to whom it issues a T4A to be a contractor or consultant.

b) Compensation

For purposes of The Act, compensation means 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 payment, 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,

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Notes to the Statement of Disclosure of Compensation

Year ended March 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) Compensation (continued)

- 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.

c) Exclusions

Certain types of payments have been excluded in determining compensation paid under the Act,

- Professional membership dues paid by the employer where the employer is deemed to be the primary beneficiary of the payment, pursuant to guidelines followed by the Canada Revenue Agency,
- Payments made to the estate of deceased employees, and
- Benefit payments that are provided to the majority of employees.

3. SERVICE AWARD BENEFITS

On April 1, 2017, the University transitioned its pension plan to the Public Service Super Annuation Plan. As a condition of this transition, the University terminated its service award benefit. Employees are being paid the accrued service award benefits during the period April 1, 2017 to March 31, 2019 and, therefore, reported compensation for certain individuals is greater than the employee's annual contracted compensation.