

Public sector compensation disclosure report of

**NSCAD University**

March 31, 2014

## **Independent Auditor's Report**

To the management of  
NSCAD University

We have audited the accompanying Public Sector Compensation Disclosure Report of NSCAD University 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 NSCAD University 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.

*Deloitte LLP*

Chartered Accountants  
June 25, 2014  
Halifax, Nova Scotia

# NSCAD University

## Statement of Compensation pursuant to the Public Sector Compensation Disclosure Act Year ended March 31, 2014

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### 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:

Last name	First name	Position	Amount
			\$
Alfoldy	Sandra	Faculty	100,711
Barber	Bruce	Faculty	129,887
Bean	Robert	Faculty	107,950
Comiter	Alvin	Faculty	122,616
Dorsey	Frances	Faculty	101,200
Funnell	Suzanne	Faculty	109,448
Honeychurch	Kenn	Administration	141,575
Hougan	Glen	Faculty	112,589
Howard	David	Faculty	108,998
Johnson-Legere	Sharon	Administration	140,227
Leblanc	Michael	Faculty	107,131
Livingston	Alex	Faculty	119,500
Louder	Barbara	Faculty	112,426
McKay	Marilyn	Faculty	122,175
Meyer	Rudi	Faculty	106,193
Muller	Robin	Faculty	121,517
O'Brien	Daniel	Administration	205,013
Peacock	Jan	Faculty	123,943
Ritchie	Pamela	Faculty	117,510
Smith	David	Faculty	126,033
Son	Kye-Yeon	Faculty	110,628
Wark	Jayne	Faculty	114,264
Webb	Nicholas	Faculty	122,166

### Notes to the statement of compensation

#### *Basis of reporting*

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

# NSCAD University

## Statement of Compensation pursuant to the Public Sector Compensation Disclosure Act Year ended March 31, 2014

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### Notes to the statement of compensation (continued)

#### *Compensation*

Section 2(b) 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.