
Public Sector Compensation
Disclosure Report
Schedule of employees with
compensation in excess of \$100,000
NSCAD University

March 31, 2023

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Independent Auditor's Report

To the Management of NSCAD university

Opinion

We have audited the accompanying Public Sector Compensation Disclosure Report of NSCAD University for the year ended March 31, 2023 (the "Schedule"). The Schedule has been prepared by management based on the *Public Sector Compensation Disclosure Act*, 2010 c. 43, s. 1.

In our opinion, the Public Sector Compensation Disclosure Report of NSCAD University for the year ended March 31, 2023, is prepared, in all material respects, in accordance with the *Public Sector Compensation Disclosure Act*, 2010 c. 43, s. 1.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedule* section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the schedule in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 of the Schedule which, which describes the basis of accounting. The Schedule is prepared to meet the requirements of the *Public Sector Compensation Disclosure Act*, 2010 c. 43, s. 1, dated December 10, 2010. As a result, the Schedule may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the *Public Sector Compensation Disclosure Act*, 2010 c. 43, s. 1, 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.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this schedule.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

Deloitte LLP

Chartered Professional Accountants
July 13, 2023

NSCAD University**Schedule of employees with compensation in excess of \$100,000**Year ended March 31, 2023

Board members, officers and employees, contractors and consultants

Last Name	First Name	Position	Salary
Bovey	Mark	Faculty	\$ 123,973
Chisholm	Alex	Technician	\$ 100,247
Chung	May	Faculty	\$ 123,973
Clark	David	Faculty	\$ 139,352
Decter	Leah	Faculty	\$ 103,166
Donoff	Nadine	Administration	\$ 109,460
Dowe	Leanne	Administration	\$ 155,829
Fish	Adrian	Faculty	\$ 119,344
Fisher	Sam	Faculty	\$ 127,623
Graff	Ann-Barbara	Administration	\$ 213,227
Holm	Kara	Administration	\$ 106,146
Hougan	Glen	Faculty	\$ 126,973
Kulesza	Monika	Technician/Faculty	\$ 105,243
Leblanc	Michael	Faculty	\$ 123,973
Leonard	Craig	Faculty	\$ 120,957
Livingston	Alex	Faculty	\$ 145,531
Lorette	Ashley	Administration	\$ 106,205
MacDonald	Rory	Faculty	\$ 121,844
McKay	Marylin	Faculty	\$ 147,406
Meyer	Rudi	Faculty	\$ 125,723
Morgan	Kim	Faculty	\$ 110,465
Nagler	Solomon	Faculty	\$ 123,341
Nault	Isabelle	Administration	\$ 132,925
Nelson	Charmaine	Faculty	\$ 110,833
Reichertz	Mathew	Faculty	\$ 123,625
Shannon	Peggy	Administration	\$ 196,500
Smith	David	Faculty	\$ 146,043
Son	Kye-Yeon	Faculty	\$ 144,406
Taunton	Carla	Faculty	\$ 106,791
Thompson	Donald	Technician/Faculty	\$ 101,200
Varga	Darrell	Faculty	\$ 129,119
Wark	Jayne	Faculty	\$ 140,414
Young	Rebecca	Faculty	\$ 114,043

1. Basis of accounting

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.

2. 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.

Compensation is determined in accordance with Section 2(b) of the Act and is recognized on a cash basis for only those employees, contractors, and consultants with compensation in excess of \$100,000.