

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

MOUNT SAINT VINCENT UNIVERSITY

Year ended March 31, 2024



KPMG LLP

Purdy's Wharf Tower One 1959 Upper Water Street, Suite 1000 Halifax, NS B3J 3N2 Canada Telephone 902 492 6000 Fax 902 492 1307

INDEPENDENT AUDITOR'S REPORT

To the Board of Governors of Mount Saint Vincent University

Opinion

We have audited the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for Mount Saint Vincent University (the Entity) for the year ended March 31, 2024 and notes. (Hereinafter referred to as "the statement").

In our opinion, the accompanying statement for the year ended March 31, 2024 of the Entity is prepared, in all material respects, in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Schedule" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the statement 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.

Emphasis of Matter – Financial Reporting Framework

We draw attention to the Basis of Reporting note in the statement, which describes the applicable financial reporting framework and the purpose of the statement.

The statement is prepared to meet the requirements of the Public Sector Compensation Disclosure Act dated December 31, 2010. As a result, the statement may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.



Page 2

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the statement in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010. This includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the statement in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the statement as a whole 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 generally accepted auditing standards 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 the schedule.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the statement, 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 Entity's internal control.



Page 3

 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Chartered Professional Accountants

Halifax, Canada June 25, 2024

KPMG LLP

MOUNT SAINT VINCENT UNIVERSITY

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

Year Ended March 31, 2024

Section 3 of the *Public Sector Compensation Disclosure Act* of the Province of Nova Scotia, requires public sector bodies to publicly 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.

Board Members, Officers and Employees, Contractors and Consultants

For the year ended March 31, 2024, the following board members, officers, employees, contractors and consultants received compensation of \$100,000 or more:

Board Members, Officers, Employees, Contractors and Consultants				
Name	Position	Compensation Paid (\$)		
Joël Dickinson	Administration	303,562		
Peter Mombourquette	Faculty	293,434		
C. Kelly Gallant	Administration	207,725		
Jacqueline Gahagan	Administration	205,602		
Andrew Manning	Faculty	203,763		
Antony Card	Administration	193,061		
Carrie Dawson	Administration	190,883		
Karen Blotnicky	Faculty	184,992		
Sandra Findlay-Thompson	Faculty	175,092		
Susan Trenholm	Administration	174,858		
Zachary Zimmer	Faculty	169,821		
Keltie Jones	Administration	167,275		
Jamie Metsala	Faculty	167,230		
DeNel Rehberg Sedo	Faculty	145,683		
Daniel Seguin	Faculty	165,376		
Isabelle Nault	Administration	160,187		
Deborah Norris	Faculty	158,512		
Jeffrey Young	Faculty	157,933		
Kim Healy	Administration	156,914		
Janice Keefe	Faculty	154,584		
Candace Blayney	Faculty	154,521		
Michelle Eskritt-Keck	Faculty	153,156		
Lori Francis	Administration	152,209		
Derek Fisher	Faculty	150,713		
Daphne Lordly	Faculty	149,968		
Randi Warne	Faculty	149,938		

Name	Position	Compensation Paid (\$
Sharon Davis	Administration	149,281
Arthur McCalla	Faculty	148,558
Patricia Williams-Cotter	Faculty	147,693
Karen Smyth	Administration	146,927
Ardra Cole	Faculty	145,728
Michelle Forrest	Faculty	145,683
Marnina Gonick	Faculty	145,683
Patricia Gouthro	Faculty	145,683
John Schellenberg	Faculty	145,683
Donna Varga	Faculty	145,683
Thomas Strapps	Administration	145,667
Tamara Franz-Odendaal	Faculty	145,496
Cherif Matta	Faculty	145,275
Aine Humble	Faculty	145,092
Ian Pottie	Faculty	145,040
Elizabeth Bowering	Faculty	144,384
Amy Thurlow	Faculty	143,000
Susan Brigham	Faculty	141,915
Alex Khasnabish	Faculty	141,710
Melissa McGonnell	Faculty	140,991
Jeffrey MacLeod	Faculty	140,120
Gavin Kernaghan	Faculty	139,239
Mary Jane Harkins	Faculty	138,989
Donovan Plumb	Faculty	137,807
Robert Berard	Faculty	137,307
Scott MacMillan	Faculty	136,172
Bohdan Luhovyy	Faculty	136,030
Hui Li	Faculty	134,518
Cornelia Schneider	Faculty	131,866
Meredith Ralston	Faculty	131,626
Jennifer Guy	Faculty	130,879
Mirwais Qaderi	Faculty	129,670
Scott Daniels	Faculty	129,344
Christine McLean	Faculty	128,284
Tammy Findlay	Faculty	127,282
Adriana Benzaquen	Faculty	127,282
Leighton Steele	Faculty	126,816
Juliette Valcke	Faculty	126,325
Linda Mann	Faculty	126,266
Maya Eichler	Faculty	125,442
Sara King	Faculty	125,425
Sarah Reddington	Faculty	125,386
Tanya Priske	Administration	125,000

Name	Position	Compensation Paid (\$
Genevieve Boulet	Faculty	123,466
Joan-Maki Motapanyane	Faculty	123,350
Gary Sneddon	Faculty	123,153
Gabrielle Durepos	Faculty	123,153
Arron Fraser	Faculty	122,481
Gillian Batten	Administration	122,133
Nargess Kayhani	Faculty	121,266
Roni Gechtman	Faculty	121,016
Rhoda Zuk	Faculty	121,016
Michael Wood	Faculty	121,016
Karen Macfarlane	Faculty	121,016
Mary Delaney	Faculty	121,016
Robert Kenny	Faculty	120,854
Nicholous Deal	Faculty	119,263
Alla Kushniryk	Faculty	119,026
Tracy Moniz	Faculty	118,945
Nora Perry	Administration	118,678
Reina Green	Faculty	118,192
Fernando Nunes	Faculty	118,192
James Sawler	Faculty	117,716
M. Brook Taylor	Administration	117,520
Corey Slumkoski	Faculty	117,298
Jonathan Roberts	Faculty	117,248
Christine Doe	Faculty	116,655
Alexandra Tsedryk	Faculty	116,519
Frederick French	Faculty	116,471
Albert Reyner	Administration	116,194
Jessie-Lee McIsaac	Faculty	116,086
Michael McGuire	Faculty	114,907
Mohammad Siddiquee	Faculty	114,588
Martha Walls	Faculty	114,321
Tianyuan Yu	Faculty	114,281
Nathaniel Shead	Faculty	114,225
Denyse Rodrigues	Administration	113,736
Kennedy Fitzgerald	Administration	112,918
Laurie Sinclair	Faculty	112,806
Tina Harriott	Faculty	111,632
Sara Knisley	Administration	111,197
Joan Turner	Faculty	110,247
Hong Wang	Faculty	109,594
Gregory Pretty	Faculty	109,343
Lindsay Leighton	Faculty	108,888
Daniel Hartery	Administration	108,675

Board Members, Officers, Employees, Contractors and Consultants				
Name	Position	Compensation Paid (\$)		
Stephanie Hale	Administration	108,576		
Shuyue Huang	Faculty	108,219		
Valda Leighteizer	Faculty	107,718		
Stanislav Orlov	Faculty	107,582		
Shane Theunissen	Faculty	107,441		
Elsie Henderson	Faculty	107,291		
Kimberly Peitzsche	Administration	106,374		
Krista Ritchie	Faculty	105,501		
Paula Crouse	Faculty	103,992		
Angela Birt	Faculty	103,156		
Danielle Cox	Faculty	103,053		
Diane Piccitto	Faculty	103,028		
Germaine Chan	Faculty	101,789		
John Wadden	Faculty	101,045		
KelleyAnne Malinen	Faculty	100,859		
Eddia Solas	Faculty	100,806		
Amna Mirza	Faculty	100,298		
Pamela Fancey	Administration	100,285		

Notes to the Statement of Compensation Basis of Reporting

This statement has been prepared by Mount Saint Vincent 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 Mount Saint Vincent 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 Mount Saint Vincent University 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 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 $% \left(1\right) =\left(1\right) \left(1\right)$

(viii) the value of any other payment or benefit prescribed in the regulations.