

Schedule of Employees with Compensation in Excess of \$100,000

MOUNT SAINT VINCENT UNIVERSITY

Year ended March 31, 2013



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INDEPENDENT AUDITORS' REPORT

To the Board of Governors of Mount Saint Vincent University

We have audited the accompanying schedule of employees with compensation in excess of \$100,000 for Mount Saint Vincent University for the year ended March 31, 2013, and notes, comprising a summary of significant accounting policies and other explanatory information (together "the schedule"). The schedule has been prepared by management in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the schedule 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 basis of accounting is an acceptable basis for the preparation of the schedule in the circumstances, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on this 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 our judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, we consider 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 schedule of employees with compensation in excess of \$100,000 for Mount Saint Vincent University for the year ended March 31, 2013 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 of Accounting

Without modifying our opinion, we draw attention to the Basis of Reporting note to the schedule, which describes the basis of accounting. The schedule is prepared to meet the requirement of the Public Sector Compensation Disclosure Act dated December 10, 2010. As a result, the schedule may not be suitable for another purpose.

KPMG LLP

Chartered Accountants

July 24, 2013

Halifax, Canada

MOUNT SAINT VINCENT UNIVERSITY

Statement of Compensation Required Pursuant To The Public Sector Compensation Disclosure Act

Year Ended March 31, 2013

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.

Board Members, Officers and Employees, Contractors and Consultants

For the year ended March 31, 2013, the following board members, officers and employees received compensation of \$100,000 or more:

Board Members, Officers, Employees, Contractors and Consultants		
Last Name, First Name	Position	Compensation Paid (\$)
Lumpkin, Ramona	Administration	237,800
Manning, Andrew	Faculty	179,027
Jessop, Brian	Administration	174,993
Church, Elizabeth	Administration	158,423
Young, Jeffrey	Faculty	153,514
Perrot, Stephen	Faculty	148,876
Mombourquette, Peter	Faculty	146,408
Keefe, Janice	Faculty	143,204
Taylor, Brook	Administration	142,823
Cole, Ardra	Administration	142,800
Norris, Deborah	Faculty	142,060
Hollett, Jeffrey	Administration	141,494
Neilsen, Allan	Faculty	140,331
Bowering, Elizabeth	Faculty	139,925
Glanville, Theresa	Faculty	139,908
Edmunds, Charles	Faculty	139,624
Das, Mallika	Faculty	139,151
Blum, Ilya	Faculty	136,639
Farmer, Robert	Faculty	133,996
French, Frederick	Faculty	130,913
Blotnick, Karen	Faculty	130,421
Metsala, Jamie	Faculty	130,345
Ferns, Chris	Faculty	130,314
Kienapple, Kim	Administration	129,998
Early, Frances	Faculty	129,964
Davis, Anthony	Faculty	129,784
Neilsen, Lorri	Faculty	129,748
Warne, Randi	Faculty	129,664
Brown, Leslie	Faculty	129,664
Stuart, Reginald	Faculty	129,664
MacMillan, Michael	Faculty	129,664
Li, Hui	Faculty	128,973
Gallant, C. Kelly	Administration	127,500
Drain, Susan	Faculty	126,361
Seager, Suzanne	Faculty	125,248

Board Members, Officers, Employees, Contractors and Consultants		
Last Name, First Name	Position	Compensation Paid (\$)
Doyle, Wendy	Faculty	125,248
Okihiro, Norman	Faculty	125,061
McGregor, Sue	Faculty	124,502
Plumb, Donovan	Faculty	124,161
Schellenberg, John	Faculty	123,748
Davis, Sharon	Administration	123,734
Sharpe, James	Faculty	123,438
Parsons, Patricia	Faculty	122,559
Williams, Patricia	Faculty	121,909
Furrow, David	Faculty	121,057
MacGillivray, Ann	Faculty	118,847
MacNeil, Bruce	Administration	118,719
Seguin, Daniel	Faculty	117,985
Gaudet, Janice	Administration	117,845
Mann, Linda	Faculty	117,350
Findlay-Thompson, Sandra	Faculty	117,295
Tilley, Roderick	Faculty	116,600
Shiner, Donald	Faculty	116,412
Rehberg Sedo, DeNel	Faculty	115,909
Varga, Donna	Faculty	115,413
Boulet, Genevieve	Faculty	114,740
Berard, Robert	Faculty	114,651
Whalen, Michael	Faculty	113,112
Harriott, Tina	Faculty	112,100
Malette, Helen	Faculty	111,375
Macfarlane, Karen	Faculty	111,272
Gouthro, Patricia	Faculty	109,857
Kayhani, Nargess	Faculty	109,710
Eygun, Francois-Xavier	Faculty	109,632
Mills, Jean	Faculty	109,600
Zuk, Rhoda	Faculty	108,950
MacRae, Hazel	Faculty	107,600
King, Brent	Faculty	107,600
French, Carmel	Faculty	107,065
Wood, Michael	Faculty	106,909
Gonick, Marnina	Faculty	106,871
Kenny, Robert	Faculty	106,765
Eskritt-Keck, Michelle	Faculty	106,576
Ralston, Meredith	Faculty	106,239
Watts, Margaret	Administration	105,374
Steele, Leighton	Faculty	104,925
Smol, Anna	Faculty	104,636
MacLeod, Jeffrey	Faculty	103,934
Humble, Aine	Faculty	103,632
Benzaquen, Adriana	Faculty	103,588
Paris, Terrence	Faculty	103,482
Morgenstern, John	Faculty	102,690
Xia, Aibing	Faculty	102,115
Hicks, Elizabeth	Faculty	102,014
Blayney, Candace	Faculty	101,881
Forrest, Michelle	Faculty	101,685
Chesworth, Nancy	Faculty	101,685

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