



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

MOUNT SAINT VINCENT UNIVERSITY

Year ended March 31, 2014



KPMG LLP
Chartered Accountants
Suite 1500 Purdy's Wharf Tower I
1959 Upper Water Street
Halifax NS B3J 3N2
Canada

Telephone (902) 492-6000
Telefax (902) 492-1307
www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

To the Directors 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, 2014, 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, 2014 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 requirements 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

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slanted style. Below the signature is a long, horizontal, slightly curved line that extends to the right.

Chartered Accountants

June 25, 2014

Halifax, Canada

MOUNT SAINT VINCENT UNIVERSITY

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

Year Ended March 31, 2014

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, 2014, 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 (\$)
Manning, Andrew	Faculty	261,910
Lumpkin, Ramona	Administration	240,650
Jessop, Brian	Administration	178,988
Church, Elizabeth	Administration	173,030
Young, Jeffrey	Faculty	153,159
Neilsen, Allan	Faculty	149,744
Perrott, Stephen	Faculty	148,935
Badali, Sal	Administration	147,047
Mombourquette, Peter	Faculty	146,546
Taylor, Brook	Administration	146,523
Cole, Ardra	Administration	146,517
Hollett, Jeffrey	Administration	143,301
Norris, Deborah	Faculty	142,866
Bowering, Elizabeth	Faculty	142,721
Edmunds, Charles	Faculty	141,909
Kienapple, Kim	Administration	141,114
Blum, Ilya	Faculty	139,544
Li, Hui	Faculty	137,709
Warne, Randi	Faculty	136,614
Metsala, Jamie	Faculty	135,319
MacMillan, Michael	Faculty	135,129
McGregor, Sue	Faculty	135,034
Berard, Robert	Faculty	134,791
Okihiro, Norman	Faculty	134,459
Neilsen, Lorri	Faculty	133,990
Gallant, C. Kelly	Administration	133,087
Blotnicky, Karen	Faculty	132,887
Farmer, Robert	Faculty	132,366
Glanville, Theresa	Faculty	132,009
Brown, Leslie	Faculty	132,009

Board Members, Officers, Employees, Contractors and Consultants		
Last Name, First Name	Position	Compensation Paid (\$)
Ferns, Chris	Faculty	132,009
Davis, Anthony	Faculty	132,009
Drain, Susan	Faculty	131,301
Shiner, Donald	Faculty	127,746
Seguin, Daniel	Faculty	126,813
Parsons, Patricia	Faculty	125,492
Davis, Sharon	Administration	125,360
MacNeil, Bruce	Administration	124,545
Seager, Suzanne	Faculty	124,990
Schellenberg, John	Faculty	124,339
Mann, Linda	Faculty	123,058
MacGillivray, Ann	Faculty	123,058
Rehberg Sedo, DeNel	Faculty	123,058
Das, Mallika	Faculty	123,043
Gaudet, Janice	Administration	122,758
Varga, Donna	Faculty	122,529
Mills, Jean	Faculty	122,349
Ralston, Meredith	Faculty	121,480
Plumb, Donovan	Faculty	121,396
Eygun, Francois-Xavier	Faculty	121,138
Gouthro, Patricia	Faculty	120,646
Early, Frances	Faculty	120,476
Keefe, Janice	Faculty	119,901
French, Frederick	Faculty	119,683
Gonick, Marnina	Faculty	119,005
Tilley, Roderick	Faculty	118,558
Lordly, Daphne	Faculty	118,297
Sharpe, James	Faculty	117,805
Kayhani, Nargess	Faculty	117,071
Harriott, Tina	Faculty	115,841
Smol, Anna	Faculty	115,319
Eghan, Felicia	Faculty	114,436
Whalen, Michael	Faculty	112,596
Zuk, Rhoda	Faculty	112,488
Benzaquen, Adriana	Faculty	112,213
Stewart, Cheryl	Administration	112,019
Harrison, Tanja	Administration	111,535
Williams, Patricia	Faculty	111,471
Eskritt-Keck, Michelle	Faculty	111,233
Humble, Aine	Faculty	110,799
MacLeod, Jeffrey	Faculty	110,220
Wood, Michael	Faculty	109,558
Darvesh, Katherine	Faculty	109,558
Kenny, Robert	Faculty	109,292
Findlay-Thompson, Sandra	Faculty	108,559

Board Members, Officers, Employees, Contractors and Consultants		
Last Name, First Name	Position	Compensation Paid (\$)
Steele, Leighton	Faculty	107,733
Paris, Terrence	Faculty	106,885
Chesworth, Nancy	Faculty	106,688
McCalla, Arthur	Faculty	106,317
Watts, Margaret	Administration	106,290
Forrest, Michelle	Faculty	106,188
Smyth, Karen	Administration	104,934
Delaney, Mary	Faculty	104,633
Morgenstern, John	Faculty	103,733
Furrow, David	Faculty	103,683
ThurLOW, Amy	Faculty	103,026
Pottie, Ian	Faculty	102,613
Harkins, Mary Jane	Faculty	101,158
Xia, Aibing	Faculty	100,318

Notes to the Statement of Compensation

Basis of Reporting

This statement has been prepared by the 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.