

Acadia University

Schedule of Nova Scotia Public Sector Annual Compensation

March 31, 2026

Independent auditor's report

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To The Board of Governors of
Acadia University

Opinion

We have audited the Schedule of employee compensation for Acadia University for the year ended March 31, 2026, and the notes, including a summary of significant accounting policies ("the Schedule").

In our opinion, the accompanying Schedule for the year ended March 31, 2026, is prepared, in all material respects, in accordance with the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("PSCD Act").

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 report. We are independent of the University 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the University meet the requirements of the PSCD Act. As a result, the Schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the financial reporting provisions of the PSCD Act, 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 University's financial reporting process.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule 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 this Schedule.

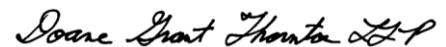
As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the 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 University'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.

Halifax, Canada
June 30, 2026



Chartered Professional Accountants

Acadia University
Disclosures Pursuant to
Nova Scotia Public Sector Employment Compensation Disclosure Act
For the Twelve Months Ended March 31, 2026

Name	Compensation
Abela, Paul	129,444
Adam, Mark	130,088
Ahern, Stephen	153,939
Alexander, Cynthia	162,488
Aljarrah, Ayman	135,661
Anderson, Craig	100,553
Arnold, Paul	123,317
Ashley, Katherine	172,073
Avery, Trevor	141,115
Banks, Jeffrey	168,280
Beaudin, Erin	217,349
Beaudoin, Justin	116,516
Beazley, Michael	124,732
Bell, Kathryn	128,784
Bennett, Craig	163,118
Benoit, Darcy	166,705
Bird, Candace	138,059
Biro, Andrew	147,799
Bishop, Claude-Mark	125,129
Bishop, G. Scott	133,256
Bissix, Glyn	163,268
Blustein, Daniel	111,526
Bouzar-Benlabiod, Lydia	106,262
Boyd, Michelle	108,928
Bremer, Emily	114,573
Brenton, Kelly	111,492
Brickner, Rachel	133,410
Brittain, James	140,454
Burns, Darren	102,117
Busse, Cassel	103,513
Callaghan, Edith	164,266
Campbell, Susanne	124,734
Campbell, Wanda	161,523
Carlson, Jesse	107,917
Carlsson, Liesel	129,571
Casey, Rebecca	111,676
Champod, Anne	126,065
Charke, Derek	125,756
Chaulagain, Rabindra	101,484
Chipman, Hugh	114,468
Chondoma, Lerato	148,139
Clarke, Nancy	160,219

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Cohen, Alice	131,816
Colton, John	172,480
Coombs, Melanie	119,721
Crandall, Erin	130,837
Cummins, Jeff	102,942
Cunningham, Richard	157,591
Cunsolo, Ashlee	253,655
Currie, Duane	108,504
Curry, Eva	128,844
Dalton, Laurie	118,346
Damour, Michelle	108,412
Davidson, Marina	113,879
Davis, Andrew	125,137
Dawson, Janis	109,464
De Borba, Tristan	108,637
Delpeche, Bernard	137,698
Dempsey, Natalie	132,204
Dempsey, Scott	101,688
Dennis, Michael	167,378
Devine, Michael	152,257
Difford, Patrick	101,703
Doerr, Paul	138,117
Donnelly, Gabrielle	117,313
Doucette, Gary	185,491
Doyle, Ashley	116,736
Duguay, Scott	212,177
Duke, David	167,095
Durant, Matthew	181,152
Dye, Kelly	157,242
Dyment, Janet	152,695
Eaman, Amir	108,802
Easy, Russell	127,465
Edwards, Christopher	150,736
Ellis, Bobby	154,517
Falkenham, Marcel	155,648
Faraone, Nicoletta	116,078
Feltmate, Ian	141,839
Ferguson, Laura	101,289
Fernando, Wasundara	101,284
Finniss, Brian	132,486
Fowles, Jonathon	159,003
Frank, Lesley	150,183
Gardner, Chelsea	111,376
Gauvin, Stephanie	101,073

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Gentile, Christina	104,189
George, Tammy	150,620
Gerrard, Michele	201,193
Gibson, Glenys	150,042
Gottschalk, Owen	117,163
Gullon, Teri	102,551
Guo, Wenxia	128,972
Haigh, Corinne	180,789
Hamilton, Andrew	116,014
Handrigan, Nancy	207,908
Harnum, Janet	150,510
Hassan, Esteve	115,973
Hayes, Joseph	128,663
Hazel, Matthew	103,794
Henderson, T. Stephen	128,301
Hennessy, Jeffrey	386,616
Hillier, Neil	179,105
Holmes, Michael	226,270
Holt, Jason	125,966
Hooper, Jeffrey	214,387
Hopkins, Mark	146,351
Huestis, Leigh	139,743
Jha, Amitabh	161,512
Jones, Stephanie	100,993
Kapoor, Harish	159,005
Karsten, Richard	168,692
Kaviani, Mojtaba	130,096
Kayahan, Cevat	132,124
Keech, Kristina	103,122
Keefe, Clifford	162,841
Kendall, Karen	120,866
Kieffe, Anna	103,346
King, Colin	129,702
Kruisselbrink, L. Darren	160,270
La Rocque, Lance	128,844
Lametti, Daniel	145,978
Landry, Scott	124,986
Lattimer, Lauren	114,840
Laughlin, Thomas	103,732
Lauzon, Paul	115,176
Lee, Greg	109,853
Leidl, Judith	101,134
Lingard, Justin	145,745
Lockhart, Emily	106,780

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Lopez, Juan	102,491
Lu, Wilson	123,752
Ludlow, Peter	107,023
Lukeman, Matthew	154,324
MacCrimmon, Vicki	141,137
MacDonald, Jennifer	128,994
MacInnis, Cara	126,815
MacKenzie, Beth	149,923
MacKinnon, Gregory	148,477
MacLean, Stephen	145,384
MacNeil, Ryan	111,925
Mahfuz, Sazia	104,962
Mallory, Mark	176,401
Marland, Alexander	166,573
McBain, Robyn	227,418
McClare, Rosanne	151,764
McIntyre, Andrew	105,187
McSweeney, Matthew	128,007
Meister, Gary	116,030
Mendivil, Franklin	154,515
Migicovsky, Zoe	112,538
Mitchell, Andrew	128,844
Morrison, Martin	126,015
Moussa, Hassouna	163,118
Munroe-Anderson, Kesa	123,317
Murimboh, John	133,560
Murphy, Rene	170,630
Murray, Ian	144,233
Mutlu, Can	136,229
Narbeshuber, Lisa	124,580
Neilson, Maggie	120,177
Newman, Randy	157,964
Ng, Joseph	122,276
Noreiga-Mundaroy, Alicia	119,320
O'Driscoll, Nelson	163,161
Panchen, Zoe	105,412
Parsons, Ashley	126,201
Pash, Anthony	117,791
Patstone, James	153,347
Patterson, Erin	137,125
Peng, Jianan	167,771
Penney, Kim	106,180
Peters, Amanda	111,626
Pinder, Kaitlyn	124,236

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Price, Shelley	116,516
Proudfoot, Oonagh	135,226
Quema, Anne	154,325
Ramsay, Marc	132,510
Rand, Jennie	138,327
Redden, Anna	107,154
Rice, Jack	131,485
Richard, Jennifer	167,306
Ricketts, Peter	163,118
Robertson, Krista	137,819
Robertson, Michael	162,488
Robicheau, Wendy	133,110
Robinson, Laura	114,567
Rombough, Julia	107,998
Rondinelli, Elisabeth	104,362
Rudrum, Sarah	128,213
Rushton, Christianne	145,481
Russell, Scott	102,603
Sachs, Jeffrey	103,252
Saklofske, Jon	126,481
Sandapen, Ruben	133,390
Sanford, James	125,142
Sarhadi, Hassan	131,993
Seaman, Roxanne	169,397
Seamone, Donna	113,016
Sears, Donna	126,955
Sedgwick, James	130,949
Semenenko, Igor	116,213
Shakshuki, Elhadi	164,773
Shaw, Michael	157,970
Sheppard, Michael	113,426
Shields, Christopher	156,112
Slights, Jessica	141,850
Smith, Ann	136,957
Smith, Kathryn	107,294
Smith, Todd	153,245
Snyder, Morgan	108,323
Spooner, Ian	165,366
Stack, Ryan	107,822
Stanley, Clifford	155,833
Stewart, Donald	155,641
Stokesbury, Michael	135,638
Surette, Tanya	119,252
Swain, Natalie	101,434

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Sweatman, Mary	120,030
Swiss, Liam	150,611
Tango, Martin	140,454
Teismann, Holger	152,695
Thiyagarajan, Nandini	103,732
Thomas, Christian	128,213
Thun, Noel Balliett	115,085
Tinkham, Jennifer	124,854
Tong, Anthony	142,902
Toope, Deborah	120,031
Van Blarcom, Brian	158,076
van Rooyen, Deanne	119,721
Van Zoost, Steven	104,362
Vibert, Conor	206,155
Vierimaa, Matthew	111,476
Viriasova, Inna	110,519
Walker, Allison	128,605
Wang, Xiaoting	128,363
Wang, Yinglei	123,671
Watson, Barry	120,796
Weatherbee, Terrance	143,845
Wentzell, Janna	106,708
Wheeldon, Johannes	104,362
Whetter, Kevin	153,781
Whidden, James	148,199
Whitehall, Geoffrey	145,751
Whitman, Zabrina	115,948
Wilks, Anna	101,076
Wilks, Ian	152,695
Williams, Kristin	130,007
Williams, Peter	163,118
Wilson, Brian	155,393
Wilson-Finniss, Lauren	146,074
Yang, Jun	155,686
Zamlynnny, Volodymyr	115,283
Zhang, Haiyi	129,794
Zhang, Ying	145,451

Acadia University
Disclosures Pursuant to
Nova Scotia Public Sector Employment Compensation Disclosure Act
For the Twelve Months Ended March 31, 2026

1) BASIS OF ACCOUNTING

The Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act has been prepared in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act, 2010 (the "Act"). The management of Acadia 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 Acadia University or in a statement prepared for the purposes of the Act and certified by its auditors.

The Act includes a definition of compensation in Section 2(b) as follows:

"*Compensation*" is defined as a 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, retirements 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 accommodation provided or any subsidy with respect to the living accommodation,
- (vi) payments made for exceptional benefits not provided to the majority of employees,
- (vii) payments for memberships in recreational clubs or organization, and
- (viii) the value of any other payment or benefit prescribed in the regulations.

Significant interpretations of the financial reporting provisions of the Act include:

- a) The reporting period is the fiscal year ended March 31.
- b) An employee is considered to be anyone to whom the University issues a T4 or a T4A.

Compensation

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.

2) COMMENTARY ON REPORTED COMPENSATION

Certain payments made, during the 12 months ending March 31, 2026, resulted in reported compensation being greater than the employee's annual contracted compensation as follows:

- a) There were one-time lump sum payments related to retirement incentives, vacation payout, and end of employment or position.