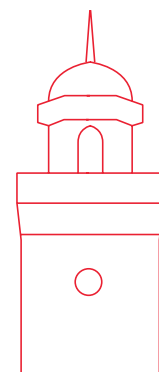


# ACADIA UNIVERSITY

## Schedule of Nova Scotia Public Sector Annual Compensation Disclosure

MARCH 31, 2018



# Independent auditor's report on schedule of annual compensation disclosure

Grant Thornton LLP  
1000-1675 Grafton Street  
Nova Centre North Tower  
Halifax, NS  
B3J 0E9

T +1 902 421 1734  
F +1 902 420 1068  
[www.GrantThornton.ca](http://www.GrantThornton.ca)

To the Board of Governors of  
**Acadia University**

We have audited Acadia University's (the "University") Schedule of Nova Scotia Public Sector Annual Compensation Disclosure, for the period of April 1, 2017, to March 31, 2018, and a summary of other explanatory information (together, the "Schedule"). The Schedule has been prepared by management based on the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("PSCD Act").

## **Management's responsibility for the schedule**

Management is responsible for the preparation of the Schedule in accordance with the financial reporting provisions in 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.

## **Auditor's responsibility**

Our responsibility is to express an opinion on the 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 the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers 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 financial information presented in the Schedule of Nova Scotia Public Sector Annual Compensation Disclosure for the University for the period of April 1, 2017, to March 31, 2018 is prepared, in all material respects, in accordance with the PSCD Act.

## **Basis of accounting**

Without modifying our opinion, we draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the University to meet the requirements of the PSCD Act. As a result, the Schedule may not be suitable for another purpose. Our report is intended solely for the Board of Governors of Acadia University and the Province of Nova Scotia and should not be used by parties other than the Board of Governors of Acadia University and the Province of Nova Scotia.



Halifax, Canada  
June 22, 2018

Chartered Professional Accountants  
Licensed Public Accountants

Acadia University  
Disclosures Pursuant to  
Nova Scotia Public Sector Employment Compensation Disclosure Act  
For the Twelve Months Ended March 31, 2018

Name	Compensation (CAD \$)
Abela, Paul	117,114
Abramson, Zelda	110,809
Adam, Mark	106,842
Ahern, Stephen	116,858
Alcorn, Eric	111,338
Alexander, Cynthia	123,300
Anderson, Barbara	130,956
Aylward, Marie	109,917
Banks, Jeffrey	149,618
Barr, Sandra	154,712
Bennett, Craig	140,027
Benoit, Darcy	114,136
Biro, Andrew	118,003
Bissix, Glyn	159,418
Both, Christoph	134,793
Brickner, Rachel	103,534
Brittain, James	104,273
Brodeur, Darlene	142,826
Callaghan, Edith	105,369
Callaghan, Michael	120,131
Callbeck, Christopher	158,813
Campbell, Wanda	127,838
Charke, Derek	114,252
Chipman, Hugh	139,889
Clarke, Nancy	118,816
Colton, John	153,599
Corkum, Patricia	116,862
Cunningham, Richard	124,133
Curry, Eva	107,650
Dahringer, Heather	112,786
Darnbrough, James	128,544
Delpeche, Bernard	133,389
Dennis, Michael	115,312
Devine, Michael	112,227
Diamond, James	116,119
Dickie, Kevin	134,691
Doerr, Paul	126,494
Doucette, Gary	111,260



Acadia University  
Disclosures Pursuant to  
Nova Scotia Public Sector Employment Compensation Disclosure Act  
For the Twelve Months Ended March 31, 2018

Name	Compensation (CAD \$)
Duke, David	119,596
Durant, Matthew	121,100
Dye, Kelly	120,008
Easy, Russell	104,963
Ellis, Bobby	112,993
Evans, Rodger	119,889
Falkenham, Marcel	124,905
Feltmate, Ian	102,506
Fowles, Jonathon	128,044
Gibson, Glenys	129,627
Grant, James	108,723
Guiney Yallop, John	110,422
Handrigan, Nancy	131,567
Hansen, John	121,986
Hemming, Heather	196,314
Henderson, Stephen	108,069
Hennessy, Jeffrey	134,187
Hillier, Neil	114,808
Holmberg, Diane	135,622
Holt, Jason	114,393
Hooper, Jeffrey	161,376
Hopkins, Mark	118,886
Hutchinson, Ian	132,951
Ivany, Raymond	301,910
Jha, Amitabh	135,943
Kapoor, Harish	134,415
Karsten, Richard	123,913
Kayahan, Cevat	116,058
Kruisselbrink, Darren	113,917
Landry, Scott	112,710
Larocque, Lance	110,849
Lauzon, Paul	113,636
Lehr, Ronald	141,934
Lu, Wilson	109,655
Lukeman, Matthew	130,689
MacDonald, Jennifer	106,784
MacKinnon, David	164,392
MacKinnon, Gregory	135,893



Acadia University  
Disclosures Pursuant to  
Nova Scotia Public Sector Employment Compensation Disclosure Act  
For the Twelve Months Ended March 31, 2018

Name	Compensation (CAD \$)
MacLean, Stephen	111,633
MacLeod, James	138,213
MacVicar, Mary	141,179
Maitzen, Stephen	122,550
Mallory, Mark	126,713
McMullin, David	104,255
Mehta, Rick	112,527
Mendivil, Franklin	110,428
Mitchell, Andrew	121,591
Morley, Catherine	100,101
Morrison, George	188,642
Moussa, Hassouna	152,716
Murimboh, John	112,496
Murphy, Rene	137,920
Murray, Ian	115,191
Narbeshuber, Lisa	117,140
Newman, Randy	110,132
O'Driscoll, Nelson	143,112
Patterson, Erin	106,104
Peng, Jianan	132,126
Petrie, Allison	100,836
Piper, David	134,762
Poulter, Gillian	115,524
Price, Lisa	112,773
Proulx, Robert	125,473
Provencal, Vernon	121,555
Pufahl, Peir	117,555
Quema, Anne	115,287
Raeseide, Robert	152,696
Ramsay, Marc	110,263
Rand, Jennie	106,176
Redden, Anna	121,085
Richard, Jennifer	110,610
Ricketts, Peter	248,552
Rigg, Patricia	142,618
Roberts, Scott	125,114
Robertson, Michael	127,985
Robicheau, Wendy	101,497



Acadia University  
Disclosures Pursuant to  
Nova Scotia Public Sector Employment Compensation Disclosure Act  
For the Twelve Months Ended March 31, 2018

Name	Compensation (CAD \$)
Robinson, Beth	100,846
Rushton, Christianne	101,037
Saklofske, Jon	112,448
Sanford, James	102,794
Schwenke Wyle, Andrea	119,739
Seale, Robert	112,352
Seaman, Roxanne	133,911
Seamone, Donna	101,694
Semenenko, Igor	101,254
Shakshuki, Elhadi	131,681
Shields, Christopher	117,582
Shutler, Dave	131,737
Silver, Daniel	165,883
Slights, Jessica	122,664
Smith, Ann	116,581
Smith, Todd	115,936
Spooner, Ian	146,683
Stanley, Clifford	117,077
Stephenson, Paul	115,883
Stewart, Donald	129,137
Stokesbury, Michael	123,099
Symons, Douglas	131,518
Tango, Martin	115,160
Taylor, Philip	136,061
Teismann, Holger	123,352
Thon, Sonia	136,320
Tong, Anthony	117,248
Townsend, Patricia	129,677
Trofanenko, Brenda	123,157
Trudel, Andre	137,089
Trudel, Cynthia	107,985
Van Blarcom, Brian	128,837
Vibert, Ann	144,252
Vibert, Conor	157,984
Vincent, Kerry	106,490
Wang, Yinglei	107,037
Warner, Alan	116,998
Weatherbee, Terrance	107,605



Acadia University  
Disclosures Pursuant to  
Nova Scotia Public Sector Employment Compensation Disclosure Act  
For the Twelve Months Ended March 31, 2018

Name	Compensation (CAD \$)
Whetter, Kevin	123,998
Whidden, James	115,065
Whitehall, Geoffrey	113,048
Wilks, Ian	121,098
Williams, Peter	147,030
Wilson, Brian	130,034
Worvill, Romira	123,721
Yang, Jun	117,800
Zamlyunny, Volodymyr	115,737
Zhang, Haiyi	110,516
Zhang, Ying	119,659



## 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, 2018 resulted in reported compensation being greater than the employee's annual contracted compensation as follows:

- a) On July 1, 2015, the University transitioned its pension plan to the Public Service Superannuation Plan. As part of this transition, employees would receive annual transitional payments over eight years.

