

Acadia University

Schedule of Nova Scotia Public Sector Annual Compensation

March 31, 2024

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, 2024, and the notes, including a summary of significant accounting policies ("the Schedule").

In our opinion, the accompanying Schedule for the year ended March 31, 2024, 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.

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script font.

Halifax, Canada
June 28, 2024

Chartered Professional Accountants

Acadia University
Disclosures Pursuant to
Nova Scotia Public Sector Employment Compensation Disclosure Act
For the Twelve Months Ended March 31, 2024

Name	Compensation
Abela, Paul	129,549
Adam, Mark	121,746
Ahern, Stephen	144,012
Alexander, Cynthia	155,025
Aljarrah, Ayman	106,171
Arnold, Paul	121,529
Ashley, Katherine	145,040
Avery, Trevor	119,323
Aylward, Marie	147,435
Banks, Jeffrey	165,959
Barr, Sandra	158,139
Beaudoin, Justin	110,385
Beazley, Michael	109,311
Bell, Kathryn	138,685
Bennett, Craig	160,433
Benoit, Darcy	165,161
Bezanson, Birdie	106,493
Bigelow, Cassandra	117,137
Biro, Andrew	135,975
Bishop, Claude-Mark	127,252
Bissix, Glyn	162,863
Blustein, Daniel	104,354
Brady, Jennifer	107,843
Brenton, Kelly	109,753
Brickner, Rachel	138,330
Brittain, James	133,821
Brodeur, Darlene	181,134
Burns, Darren	101,509
Callaghan, Edith	154,763
Campbell, Wanda	163,113
Carlson, Jesse	103,063
Carlsson, Liesel	110,460
Casey, Rebecca	106,039
Champod, Anne	103,867
Charke, Derek	140,589
Chipman, Hugh	161,020
Clarke, Nancy	136,245
Cohen, Alice	113,403
Colburne, Tanya	109,529
Colton, John	151,404
Coombs, Melanie	118,574

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Name	Compensation
Crandall, Erin	111,745
Cummins, Jeff	102,123
Cunningham, Richard	150,213
Currie, Suzanne	175,883
Curry, Eva	107,691
Davis, Andrew	119,481
Delpeche, Bernard	148,518
Dempsey, Scott	100,821
Dennis, Michael	140,607
Deveau, Kerry	119,067
Devine, Michael	135,750
Difford, Patrick	102,273
Doerr, Paul	140,440
Doucette, Gary	139,608
Doyle, Ashley	105,352
Duguay, Scott	201,496
Duke, David	160,651
Durant, Matthew	152,261
Dye, Kelly	147,867
Dyment, Janet	154,899
Eaman, Amir	112,483
Easy, Russell	116,829
Edwards, Marie-Christina	118,190
Ellis, Bobby	129,382
Falkenham, Marcel	140,882
Faraone, Nicoletta	109,998
Feltmate, Ian	121,685
Finniss, Brian	134,657
Foote, Connie	103,139
Fowles, Jonathon	141,631
Frank, Lesley	143,859
Gardner, Chelsea	104,799
Gibson, Glenys	168,070
Grant, James	116,240
Gullon, Teri	100,169
Guo, Wenxia	125,545
Haigh, Corinne	145,965
Hamilton, Andrew	101,165
Handrigan, Nancy	209,872
Harvey, Leonard	101,081
Hayes, Joseph	125,278

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Name	Compensation
Hazel, Matthew	106,079
Hemming, Heather	128,024
Henderson, T	131,193
Hennessy, Jeffrey	217,909
Hewitt, Sonia	102,689
Hillier, Neil	130,383
Holmes, Michael	100,808
Holt, Jason	140,674
Hooper, Jeffrey	205,596
Hopkins, Mark	132,181
Huestis, Leigh	128,111
Ivany, Raymond	150,876
Jha, Amitabh	161,119
Kapoor, Harish	153,303
Karsten, Richard	151,751
Kaviani, Mojtaba	105,582
Kayahan, Cevat	117,821
Keefe, Clifford	267,857
Kendall, Karen	103,364
Kieffe, Anna	112,014
King, Colin	118,814
Kruisselbrink, L.	153,051
La Rocque, Lance	120,354
Lametti, Daniel	104,949
Landry, Scott	137,527
Lattimer, Lauren	103,406
Lauzon, Paul	120,360
Lazcano, Carlos	120,621
Lee, Greg	104,939
Lu, Wilson	120,504
Lukeman, Matthew	155,243
MacCrimmon, Vicki	125,383
MacDonald, Jennifer	114,236
MacInnis, Cara	104,799
MacKinnon, Gregory	165,918
MacLean, Stephen	113,342
MacNeil, Ryan	110,441
MacVicar, Mary	228,235
Maitzen, Stephen	144,888
Mallory, Mark	174,733
Marland, Alexander	124,891
McIntyre, Andrew	107,803

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Name	Compensation
McMullin, David	111,933
McSweeney, Matthew	113,194
Meister, Gary	101,250
Mendivil, Franklin	155,175
Migliarisi, Anna	139,475
Mitchell, Andrew	126,749
Moussa, Hassouna	160,313
Munroe-Anderson, Kesa	116,529
Murimboh, John	126,749
Murphy, Rene	168,203
Murray, Ian	146,686
Mutlu, Can	113,349
Narbeshuber, Lisa	132,229
Newman, Randy	142,546
O'Driscoll, Nelson	153,864
Parsons, Ashley	115,412
Pash, Anthony	106,283
Patterson, Erin	139,520
Peng, Jianan	144,989
Pinder, Kaitlyn	105,124
Price, Lisa	145,926
Proudfoot, Oonagh	126,098
Provencal, Vernon	111,422
Quema, Anne	155,752
Raeside, Robert	101,865
Ramsay, Marc	121,455
Rand, Jennie	118,488
Redden, Anna	167,801
Richard, Jennifer	148,183
Ricketts, Peter	362,406
Robertson, Michael	156,697
Robicheau, Wendy	119,759
Robinson, Laura	170,312
Rudrum, Sarah	119,555
Rushton, Christianne	138,465
Russell, Scott	102,235
Saklofske, Jon	138,183
Sandapen, Ruben	126,153
Sanford, James	127,284
Sarhadi, Hassan	111,722
Saunders, Heather	113,720
Seale, Robert	121,953

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Name	Compensation
Seaman, Roxanne	155,397
Seamone, Donna	126,749
Sears, Donna	111,325
Sedgwick, James	116,739
Semenenko, Igor	129,070
Shakshuki, Elhadi	142,520
Sheppard, Michael	115,190
Shields, Christopher	140,385
Slights, Jessica	149,551
Smith, Ann	128,093
Smith, Todd	138,785
Snyder, Morgan	102,572
Spooner, Ian	165,352
Stanley, Clifford	147,447
Stewart, Donald	155,103
Stokesbury, Michael	136,828
Surette, Tanya	120,433
Sweatman, Mary	101,522
Swiss, Liam	108,397
Tango, Martin	126,612
Teismann, Holger	145,701
Thomas, Christian	121,941
Tinkham, Jennifer	109,476
Tong, Anthony	135,777
Toope, Deborah	119,457
Trofanenko, Brenda	110,747
Turner, Sherri	102,241
Van Blarcom, Brian	149,198
van Rooyen, Deanne	112,617
Vibert, Conor	177,508
Vierimaa, Matthew	104,799
Walker, Allison	124,124
Wang, Xiaoting	120,300
Wang, Yinglei	138,183
Weatherbee, Terrance	142,995
Wentzell, Janna	115,922
Whetter, Kevin	142,873
Whidden, James	133,725
Whitehall, Geoffrey	138,480
Wilks, Anna	108,739
Wilks, Ian	145,401
Williams, Peter	161,954

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Name	Compensation
Wilson, Brian	148,557
Yang, Jun	142,995
Youden, Darrell	143,077
Zamlynnny, Volodymyr	131,593
Zhang, Haiyi	120,480
Zhang, Ying	145,551

Acadia University
Disclosures Pursuant to
Nova Scotia Public Sector Employment Compensation Disclosure Act
For the Twelve Months Ended March 31, 2024

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, 2024, resulted in reported compensation being greater than the employee's annual contracted compensation as follows:

- a) In April 2023, a retro salary payment was provided to all SEIU employees related to the signing of the 2022-2025 Collective Agreement.
- b) In April 2023, a retro salary payment was made to all full-time AUPAT and other non-unionized employees.
- c) There were one-time lump sum payments related to retirement incentives, vacation payout, and end of employment or position.