

Independent auditor's report

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The Board of Governors of

Saint Mary's University

Opinion

We have audited the Schedule of employee compensation for Saint Mary's University for the year ended March 31, 2022, and the notes, including a summary of significant accounting policies ("the Schedule").

In our opinion, the accompanying Schedule for the year ended March 31, 2022 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 29, 2022

Chartered Professional Accountants

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2022**

Last Name	First Name	Employee Category	Total Compensation
Khokhar	Abdul-Rahman	Faculty	197,903
Sarty	Adam	Administration/ Staff	203,740
Spires	Adam	Faculty	125,795
Merabet	Adel	Faculty	135,598
Wiacek	Aldona	Faculty	111,729
MacLeod	Alexander	Faculty	133,255
Soucy	Alexander	Faculty	147,982
Dobrowolsky	Alexandra	Faculty	161,787
Avdulov	Alexandre	Faculty	122,347
Chalwati	Amna	Faculty	139,904
Arteaga	Andres	Faculty	100,086
Charles	Anthony	Faculty	175,659
Day	Arla	Faculty	176,787
Finbow	Arthur	Faculty	153,277
Carver	Ashley	Faculty	100,534
Zaman	Ashraf	Faculty	178,490
Akbari	Ather	Faculty	196,339
Dar	Atul	Faculty	153,277
MacNevin	Audrey	Faculty	117,786
Mansouri	Bahareh	Faculty	129,055
Khan	Bashir	Faculty	132,914
Bunjun	Benita	Faculty	106,555
Talukdar	Bidyut	Faculty	140,453
Brown	Blake	Faculty	127,825
Hotson	Brian	Administration/ Staff	109,230
Brownlow	Bridget	Administration/ Staff	110,463
Anderson	Bruce	Faculty	173,458
Petersen	Bui	Faculty	104,109
Short	C. Ian	Faculty	145,730
Holmvall	Camilla	Faculty	127,574
Conrad	Catherine	Faculty	160,847
Driscoll	Catherine	Faculty	140,410
Loughlin	Catherine	Faculty	200,601
Kim	Chankon	Faculty	166,896
Hervieux	Chantal	Faculty	152,801
Beaupre	Charles	Faculty	116,106
Brosseau	Christa	Faculty	144,511
Panasian	Christine	Faculty	148,065
Harrigan	Cindy	Faculty	122,156
Milton	Claire	Administration/ Staff	141,501
Sit	Clarissa	Faculty	112,903
De Fuentes	Claudia	Faculty	141,037
Barber	Colleen	Faculty	166,020
Pye	Cory	Faculty	130,414
Suteanu	Cristian	Faculty	122,920
Hall	Daniel	Faculty	117,934
Van Proosdj	Danika	Faculty	152,039
Rixon	Daphne	Faculty	164,009
Rooney	Darrell	Administration/ Staff	165,263
Leroux	Darryl	Faculty	112,142

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2022**

Last Name	First Name	Employee Category	Total Compensation
Peters	Dave	Administration/ Staff	106,754
Bateman	David	Faculty	169,216
Bourgeois	David	Faculty	129,268
Clarke	David	Faculty	147,972
Dansereau	David	Faculty	100,061
Heckerl	David	Faculty	130,414
Wicks	David	Faculty	187,022
Jutla	Dawn	Faculty	230,051
Kennedy	Deborah	Faculty	143,973
Gilin	Debra	Faculty	139,996
Gillis	Dennis	Administration/ Staff	151,307
Crocker	Diane	Faculty	215,152
Naulls	Don	Faculty	140,118
Jeffrey	Donald	Administration/ Staff	101,112
MacNeil	Donald	Faculty	106,193
Kay	Douglas	Administration/ Staff	108,074
Kelloway	E. Kevin	Faculty	206,419
Keeble	Edna	Faculty	133,981
Tsedryk	Egor	Faculty	131,918
Elsharkawi	Ehab	Faculty	118,940
Farrell	Ellen	Faculty	202,425
Henry	Eric	Faculty	123,550
Lee	Eric	Faculty	193,807
Sargeant Greenwood	Erin	Administration/ Staff	234,384
Enns	Esther	Administration/ Staff	248,142
Pancer	Ethan	Faculty	150,974
Tastsoglou	Evangelia	Faculty	163,869
Liu	Feng	Faculty	138,185
Muenkel	Florian	Faculty	157,031
Boabang	Francis	Faculty	203,853
Morrison	Gabrielle	Administration/ Staff	225,839
Fridell	Gavin	Faculty	142,768
Sun	Genlou	Faculty	145,776
Stanivukovic	Goran	Faculty	149,635
Fullerton	Gordon	Faculty	206,113
Ansong	Granville	Faculty	112,970
Christian	Greg	Faculty	100,086
Ventura	Gregory	Faculty	119,644
Hlongwane	Gugu	Faculty	119,334
Wang	Hai	Faculty	174,003
Driss	Hamdi	Faculty	143,526
Cook	Hansel	Faculty	109,920
Lu	Hao	Faculty	113,829
Bhabra	Harjeet	Administration/ Staff	251,747
Millar	Harvey	Faculty	179,787
Aydede	Hazim	Faculty	181,245
Fitzpatrick	Heather	Administration/ Staff	120,878
Sanderson	Heather	Faculty	109,920
Fan	Hong	Faculty	148,185
Xiao	Hui	Faculty	105,730

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2022**

Last Name	First Name	Employee Category	Total Compensation
Damjanov	Ivana	Faculty	119,002
Dodds	J. Colin	Faculty	239,578
Hanley	Jacob	Faculty	123,152
Cameron	James	Faculty	144,538
Livingston	James	Faculty	109,645
O'Brien	James	Faculty	158,635
Clyburne	Jason	Faculty	105,801
GreK Martin	Jason	Faculty	112,573
Ivanoff	Jason	Faculty	135,165
Masuda	Jason	Faculty	153,553
Samou	Jean-Blaise	Faculty	100,086
Power	Jeffrey	Faculty	160,747
Vanderburgh	Jennifer	Faculty	117,010
Liu	Jia	Faculty	140,454
Dai	Jie	Faculty	173,875
Gibson	Jillian	Administration/ Staff	120,878
Fiset	John	Faculty	154,632
Irving	John	Faculty	142,063
MacKinnon	John	Faculty	136,379
Plews	John	Faculty	154,675
Fowler	Jonathan	Faculty	115,067
Vessey	J. Kevin	Faculty	183,798
Thomson	Joyce	Faculty	122,662
L'Enfant	Julian	Administration/ Staff	130,174
Ylijoki	Kai	Faculty	109,645
Grandy	Karen	Faculty	126,662
Miner	Karen	Administration/ Staff	119,101
Ervine	Kathryn	Faculty	117,068
Kimery	Kathryn	Faculty	195,063
Singfield	Kathy	Faculty	117,786
Buchan	Kevin	Administration/ Staff	116,763
Hlaing	Khin Phyo	Faculty	134,904
Squires	Kim	Administration/ Staff	172,464
Freeman	Kirrily	Faculty	137,279
Sayin	Kutadgu Firat	Faculty	119,904
Weir	Laura	Faculty	114,095
Corrigan	Lawrence	Faculty	146,973
Closson	Leanna	Faculty	112,639
Campbell-Thacker	Linda	Faculty	160,731
Chen	Liqiang	Faculty	160,307
Gannett	Lisa	Faculty	130,414
Francis	Lori	Administration/ Staff	202,769
Kocum	Lucie	Faculty	106,982
Gallo	Luigi	Faculty	135,540
Warner	Lyndan	Faculty	133,573
Zhyznomirska	Lyubov	Faculty	106,413
VanderPlaat	Madine	Administration/ Staff	182,600
Tajeddin	Mahdi	Faculty	124,982
Mohd	Mahmoud	Faculty	157,266
Taghavi	Majid	Faculty	150,618

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2022**

Last Name	First Name	Employee Category	Total Compensation
Butler	Malcolm	Administration/ Staff	241,958
Doucet	Marc	Faculty	130,843
Lamoureux	Marc	Faculty	130,414
Patry	Marc	Faculty	157,478
Sawicki	Marcin	Faculty	150,030
MacDonald	Margaret	Faculty	183,032
McKee	Margaret	Faculty	199,856
Murphy	Margaret	Administration/ Staff	160,560
Abdul-Masih	Marguerite	Faculty	117,151
Ternes	Marguerite	Faculty	122,340
Gomez	Maria	Faculty	100,086
Braswell	Marie	Administration/ Staff	121,754
Robitaille-Blanchet	Marie-Claire	Faculty	118,271
Barr	Mark	Faculty	114,765
Fleming	Mark	Faculty	148,230
Mercer	Mark	Faculty	137,256
Raymond	Mark	Faculty	146,730
Ingraham	Mary	Administration/ Staff	103,365
Dilmaghani	Maryam	Faculty	115,287
Fisher	Maryanne	Faculty	147,722
Boland	Matthew	Faculty	148,004
Robinson	Matthew	Administration/ Staff	106,754
Hayward	Maureen	Administration/ Staff	113,554
Wei	Mei-Ling	Faculty	135,086
Sanderson	Michael	Administration/ Staff	128,696
Vance	Michael	Faculty	160,312
Ulbrich	Michel	Administration/ Staff	114,996
Byers	Michele	Faculty	141,328
Benoit	Michelle	Administration/ Staff	228,514
Lavigne	Michelle	Administration/ Staff	106,396
Morales	Miguel	Faculty	173,186
Kwak	Min-Jung	Faculty	104,155
Liu	Ming	Faculty	133,803
Mastnak	Mitja	Faculty	127,686
Drira	Mohamed	Faculty	177,875
Rahaman	Mohammad	Faculty	207,106
McCallum	Myles	Faculty	135,816
El Meslmani	Nabil	Faculty	108,953
Attig	Najah	Faculty	228,624
Kochetova	Natalia	Faculty	208,772
Manuel	Nicholas	Faculty	104,980
Roulin	Nicolas	Faculty	129,520
Conrad	Nicole	Faculty	143,883
Neatby	Nicole	Faculty	130,843
Neveditsin	Nikita	Administration/ Staff	108,337
O'Siadhail	Padraig	Faculty	140,358
Farmer	Patrick	Administration/ Staff	104,455
Dixon	Paul	Faculty	186,787
Muir	Paul	Faculty	161,787
Lingras	Pawan	Faculty	251,960

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2022**

Last Name	First Name	Employee Category	Total Compensation
Twohig	Peter	Faculty	173,457
Webster	Peter	Faculty	127,156
Giles	Philip	Faculty	137,349
Jutras	Pierre	Faculty	163,681
Scobey	Porter	Faculty	130,414
Venkat	Ramesh	Faculty	184,547
Hart	Randle	Faculty	118,844
Hulan	Renee	Faculty	116,137
Kanungo	Rituparna	Faculty	140,655
Dawson	Robert	Faculty	146,477
Konopasky	Robert	Faculty	154,394
Singer	Robert	Faculty	148,988
Summerby-Murray	Robert	Administration/ Staff	343,747
Thacker	Robert	Faculty	142,351
Austin	Roby	Faculty	144,030
Bannerjee	Rohini	Administration/ Staff	147,510
Russell	Ron	Faculty	132,708
Landes	Ronald	Faculty	127,954
Barbosa Nunes	Rosana	Faculty	135,191
Perkin	Russell	Faculty	161,787
Westhaver	Russell	Faculty	143,644
Higgins	Rylan	Faculty	117,986
Krishnamurti	Sailaja	Faculty	109,394
Wood	Sally	Faculty	122,156
Veres	Samuel	Faculty	118,742
Kehoe	Sara	Faculty	132,715
Malton	Sara	Faculty	136,563
Morris	Sarah	Administration/ Staff	117,027
Edgar	Scott	Faculty	121,810
Gray	Scott	Administration/ Staff	128,471
Kennedy	Sean	Faculty	140,684
Hosseini	Seyed Davod	Faculty	102,254
McGuire	Shana	Faculty	100,061
Crooks	Shelagh	Faculty	156,885
Sivakumar	Shyamala	Faculty	170,108
Stephens	Skye	Faculty	100,282
Novkovic	Sonja	Faculty	183,841
Beaule	Sophie	Faculty	134,049
Konstantinidis	Stavros	Faculty	170,312
Woods	Stefani	Administration/ Staff	107,162
Gaon	Stella	Faculty	135,327
Moore	Stephen	Administration/ Staff	120,109
Schneider	Stephen	Faculty	147,141
Smith	Steven	Administration/ Staff	228,792
Bjornson	Susan	Faculty	131,291
van den Hoogen	Suzanne	Administration/ Staff	134,803
Hussain	Syed Adnan	Faculty	105,503
Peckmann	Tanya	Faculty	120,207
Takseva	Tatjana	Faculty	137,946
Heffernan	Teresa	Faculty	155,155

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2022**

Last Name	First Name	Employee Category	Total Compensation
Wagar	Terry	Faculty	188,787
Brophy	Thomas	Administration/ Staff	160,560
Vu	Tiffany	Faculty	136,854
Stretton	Tim	Faculty	156,885
Frasier	Timothy	Faculty	123,237
Gill	Timothy	Administration/ Staff	107,297
Calder	Todd	Faculty	107,035
Williams	Todd	Administration/ Staff	166,685
MacDonald	Tracey	Administration/ Staff	102,288
Johnson	Val	Faculty	119,210
Creelman	Valerie	Faculty	143,284
Athanasakou	Vasiliki	Faculty	184,539
Stinson	Veronica	Faculty	183,781
Tabvuma	Vurain	Faculty	170,657
Carroll	Wendy	Faculty	180,435
Finbow-Singh	Wendy	Faculty	117,786
Sewell	William	Faculty	128,607
Song	Xiaofei	Faculty	187,034
Zhang	Xiaoou	Faculty	183,387
Liu	Xiaoyu	Faculty	123,004
McLaren	Zechariah	Administration/ Staff	139,100
Wan	Zeying	Faculty	149,496
Dong	Zhongmin	Faculty	165,164

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2022

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 Saint Mary's 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 Saint Mary's 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.