

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, 2023, and the notes, including a summary of significant accounting policies ("the Schedule").

In our opinion, the accompanying Schedule for the year ended March 31, 2023 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, 2023

Chartered Professional Accountants

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2023**

Last Name	First Name	Employee Category	Total Compensation
Khokhar	Abdul-Rahman	Faculty	199,983.22
Sarty	Adam	Administration/ Staff	222,716.07
Spires	Adam	Faculty	115,157.28
Merabet	Adel	Faculty	147,123.99
Wiacek	Aldona	Faculty	114,415.08
MacLeod	Alexander	Faculty	136,901.19
Soucy	Alexander	Faculty	143,691.10
Dobrowolsky	Alexandra	Faculty	155,508.73
Avdulov	Alexandre	Faculty	125,528.99
Abolghasemi	Ali	Faculty	100,552.37
MacArthur	Amanda	Administration/ Staff	116,007.53
Chalwati	Amna	Faculty	122,914.48
Arteaga	Andres	Faculty	102,045.07
Hare	Andrew	Faculty	102,051.04
McKinnon	Angela	Administration/ Staff	103,138.61
Charles	Anthony	Faculty	177,553.19
Watson	Ariel	Faculty	105,296.11
Day	Arla	Faculty	177,901.88
Finbow	Arthur	Faculty	168,378.46
Carver	Ashley	Faculty	106,897.07
Zaman	Ashraf	Faculty	206,614.21
Akbari	Ather	Faculty	182,913.47
Dar	Atul	Faculty	125,935.75
MacNevin	Audrey	Faculty	120,528.52
Mansouri	Bahareh	Faculty	131,025.98
Khan	Bashir	Faculty	133,812.91
Talukdar	Bidyut	Faculty	141,559.87
Brown	Blake	Faculty	140,682.11
Brownlow	Bridget	Administration/ Staff	114,034.83
Anderson	Bruce	Faculty	158,266.75
Petersen	Bui	Faculty	139,883.12
Short	C Ian	Faculty	131,668.69
Holmvall	Camilla	Faculty	136,386.91
Conrad	Catherine	Faculty	160,486.99
Driscoll	Catherine	Faculty	167,897.02
Loughlin	Catherine	Faculty	175,201.16
Kim	Chankon	Faculty	186,902.04
Hervieux	Chantal	Faculty	179,508.62
Baxter	Charles	Faculty	125,918.55
Beaupre	Charles	Faculty	118,307.03
Brosseau	Christa	Faculty	137,367.04
Panasian	Christine	Faculty	166,517.41
Harrigan	Cindy	Faculty	123,049.95
Milton	Claire	Administration/ Staff	146,944.56
Sit	Clarissa	Faculty	110,279.93
De Fuentes	Claudia	Faculty	152,120.49
Barber	Colleen	Faculty	166,924.20
Pye	Cory	Faculty	131,313.00
Suteanu	Cristian	Faculty	139,786.15
Hall	Daniel	Faculty	120,627.89
Roth	Daniela	Faculty	107,425.30
Van Proosdij	Danika	Faculty	146,462.26
Rixon	Daphne	Faculty	166,410.88
Rooney	Darrell	Administration/ Staff	174,288.41
Peters	Dave	Administration/ Staff	129,013.60

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2023**

Last Name	First Name	Employee Category	Total Compensation
Bateman	David	Faculty	173,438.43
Bourgeois	David	Faculty	122,805.44
Clarke	David	Faculty	152,188.02
Dansereau	David	Faculty	105,077.04
Wicks	David	Faculty	165,770.03
Jutla	Dawn	Faculty	236,708.17
Kennedy	Deborah	Faculty	162,901.96
Gilin	Debra	Faculty	140,395.03
Gillis	Dennis	Administration/ Staff	154,711.36
Crocker	Diane	Faculty	165,712.04
Naulls	Don	Faculty	141,456.00
Jeffrey	Donald	Administration/ Staff	181,015.55
MacNeil	Donald	Faculty	132,106.97
Kay	Douglas	Administration/ Staff	112,805.22
Kelloway	E Kevin	Faculty	261,212.22
Tsedryk	Egor	Faculty	119,985.60
Elsharkawi	Ehab	Faculty	114,531.46
Farrell	Ellen	Faculty	201,567.97
Chapman	Emily	Administration/ Staff	107,898.15
Henry	Eric	Faculty	110,547.09
Adlakha-Kerr	Erin	Faculty	115,138.45
Sargeant Greenwood	Erin	Administration/ Staff	252,870.04
Enns	Esther	Administration/ Staff	253,574.54
Pancer	Ethan	Faculty	156,123.19
Tastsoglou	Evangelia	Faculty	164,566.27
Liu	Feng	Faculty	128,478.79
Muenkel	Florian	Faculty	152,522.95
Boabang	Francis	Faculty	180,337.02
Fridell	Gavin	Faculty	150,114.46
Sun	Genlou	Faculty	156,002.08
Stanivukovic	Goran	Faculty	121,225.90
Fullerton	Gordon	Faculty	213,928.59
Ansong	Granville	Faculty	113,648.08
Ventura	Gregory	Faculty	122,711.95
Hlongwane	Gugu	Faculty	123,127.95
Wang	Hai	Faculty	191,675.49
Driss	Hamdi	Faculty	157,796.10
Cook	Hansel	Faculty	111,699.91
Lu	Hao	Faculty	132,168.20
Bhabra	Harjeet	Administration/ Staff	260,676.88
Millar	Harvey	Faculty	172,691.89
Aydede	Hazim	Faculty	188,211.46
Fitzpatrick	Heather	Administration/ Staff	121,352.11
Sanderson	Heather	Faculty	111,699.91
Fan	Hong	Faculty	164,221.14
Xiao	Hui	Faculty	108,248.00
Damjanov	Ivana	Faculty	118,546.75
Dodds	J Colin	Faculty	234,195.58
Hanley	Jacob	Faculty	124,736.67
Cameron	James	Faculty	146,107.03
Livingston	James	Faculty	112,724.08
O'Brien	James	Faculty	160,841.97
Clyburne	Jason	Faculty	167,497.95
GreK Martin	Jason	Faculty	103,873.68
Ivanoff	Jason	Faculty	136,215.08

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2023**

Last Name	First Name	Employee Category	Total Compensation
Masuda	Jason	Faculty	152,692.07
Rhineland	Jason	Faculty	102,896.46
Samou	Jean-Blaise	Faculty	102,045.07
Power	Jeffrey	Faculty	181,032.80
Vanderburgh	Jennifer	Faculty	119,743.02
Liu	Jia	Faculty	142,383.03
Dai	Jie	Faculty	189,053.83
Gibson	Jillian	Administration/ Staff	121,352.11
Fiset	John	Faculty	148,651.71
Irving	John	Faculty	143,055.15
MacKinnon	John	Faculty	136,151.00
Plews	John	Faculty	156,742.95
Fowler	Jonathan	Faculty	125,861.11
Milla	Joniada	Faculty	100,101.96
Vessey	Joseph	Faculty	174,601.01
Thomson	Joyce	Faculty	123,049.95
L'Enfant	Julian	Administration/ Staff	133,759.84
Ylijoki	Kai	Faculty	111,802.08
Grandy	Karen	Faculty	128,335.82
Miner	Karen	Administration/ Staff	108,372.83
Ervine	Kathryn	Faculty	119,914.93
Buchan	Kevin	Administration/ Staff	128,071.34
Hlaing	Khin Phyo	Faculty	136,810.96
Squires	Kim	Administration/ Staff	152,950.99
Freeman	Kirriily	Faculty	132,154.35
Sayin	Kutadgu Firat	Faculty	121,810.79
Weir	Laura	Faculty	102,227.81
Corrigan	Lawrence	Faculty	138,461.33
Closson	Leanna	Faculty	113,646.08
Campbell-Thacker	Linda	Faculty	166,953.03
Chen	Liqiang	Faculty	156,266.30
Gannett	Lisa	Faculty	131,313.00
Francis	Lori	Administration/ Staff	214,999.99
Kocum	Lucie	Faculty	110,526.05
Gallo	Luigi	Faculty	138,136.05
Warner	Lyndan	Faculty	129,152.84
Zhyznomirska	Lyubov	Faculty	109,007.88
VanderPlaat	Madine	Administration/ Staff	223,958.10
Tajeddin	Mahdi	Faculty	157,596.34
Mohd	Mahmoud	Faculty	159,238.67
Taghavi	Majid	Faculty	164,607.25
Butler	Malcolm	Administration/ Staff	242,910.99
Doucet	Marc	Faculty	142,656.04
Lamoureux	Marc	Faculty	135,805.96
Patry	Marc	Faculty	142,195.04
Sawicki	Marcin	Faculty	153,493.07
MacDonald	Margaret	Faculty	182,901.95
McKee	Margaret	Faculty	161,159.19
Murphy	Margaret	Administration/ Staff	166,889.86
Ternes	Marguerite	Faculty	114,916.88
Braswell	Marie	Administration/ Staff	108,005.85
Robitaille-Blanchet	Marie-Claire	Faculty	125,689.79
Barr	Mark	Faculty	124,811.96
Fleming	Mark	Faculty	149,099.08
Mercer	Mark	Faculty	149,099.08

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2023**

Last Name	First Name	Employee Category	Total Compensation
Moffett	Mark	Administration/ Staff	182,781.30
Raymond	Mark	Faculty	157,530.20
Hale	Mary	Faculty	103,949.96
Ingraham	Mary	Administration/ Staff	214,999.99
Dilmaghani	Maryam	Faculty	119,468.05
Fisher	Maryanne	Faculty	154,309.03
Novak	Mathew	Faculty	104,976.98
Boland	Matthew	Faculty	169,741.49
Robinson	Matthew	Administration/ Staff	107,174.08
Hayward	Maureen	Administration/ Staff	119,522.58
Wei	Mei-Ling	Faculty	137,044.98
More Duckworth	Melanie	Administration/ Staff	101,297.40
Sanderson	Michael	Administration/ Staff	142,667.17
Vance	Michael	Faculty	162,901.96
Ulbrich	Michel	Administration/ Staff	118,355.58
Byers	Michele	Faculty	157,670.34
Benoit	Michelle	Administration/ Staff	239,891.30
Morales	Miguel	Faculty	166,849.35
Kwak	Min-Jung	Faculty	106,990.19
Mastnak	Mitja	Faculty	132,842.93
Drira	Mohamed	Faculty	192,053.91
Rahaman	Mohammad	Faculty	220,539.82
Zadeh	Mohammad	Faculty	105,042.45
McCallum	Myles	Faculty	155,510.07
El Meslmani	Nabil	Faculty	147,882.80
LaRoche	Nadine	Administration/ Staff	113,998.75
Kochetova	Natalia	Faculty	216,407.94
Manuel	Nicholas	Faculty	104,282.00
Roulin	Nicolas	Faculty	141,036.91
Conrad	Nicole	Faculty	146,875.14
Neatby	Nicole	Faculty	142,195.04
O'Siadhail	Padraig	Faculty	165,164.98
Farmer	Patrick	Administration/ Staff	106,805.46
Dixon	Paul	Faculty	199,901.75
Muir	Paul	Faculty	155,508.73
Lingras	Pawan	Faculty	278,265.19
Twohig	Peter	Faculty	160,471.64
Webster	Peter	Faculty	127,665.15
Giles	Philip	Faculty	154,741.68
Jutras	Pierre	Faculty	160,022.59
Scobey	Porter	Faculty	131,313.00
MacRae	R Andrew	Faculty	100,083.52
Venkat	Ramesh	Faculty	186,884.46
Hart	Randle	Faculty	119,619.98
Hulan	Renee	Faculty	159,453.07
Kanungo	Rituparna	Faculty	146,964.98
Dawson	Robert	Faculty	164,337.95
Konopasky	Robert	Faculty	146,737.09
Singer	Robert	Faculty	152,649.02
Summerby-Murray	Robert	Administration/ Staff	345,100.08
Thacker	Robert	Faculty	179,879.79
Austin	Roby	Faculty	147,697.53
Bannerjee	Rohini	Administration/ Staff	186,218.88
Russell	Ron	Faculty	133,669.13
Barbosa Nunes	Rosana	Faculty	135,293.08

**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2023**

Last Name	First Name	Employee Category	Total Compensation
Perkin	Russell	Faculty	162,901.96
Westhaver	Russell	Faculty	133,023.24
Higgins	Rylan	Faculty	143,697.21
Veres	Samuel	Faculty	123,517.42
Kehoe	Sara	Faculty	136,820.74
Malton	Sara	Faculty	151,465.81
Morris	Sarah	Administration/ Staff	107,174.08
Edgar	Scott	Faculty	124,696.06
Gray	Scott	Administration/ Staff	132,139.91
Kennedy	Sean	Faculty	139,549.39
Hosseini	Seyed Davod	Faculty	138,741.99
McGuire	Shana	Faculty	102,051.04
Crooks	Shelagh	Faculty	107,201.56
Sivakumar	Shyamala	Faculty	191,002.08
Novkovic	Sonja	Faculty	171,345.19
Beaule	Sophie	Faculty	145,646.03
Konstantinidis	Stavros	Faculty	155,478.95
Woods	Stefani	Administration/ Staff	107,456.08
Gaon	Stella	Faculty	146,688.11
Thomas	Stephanie	Faculty	126,690.02
Schneider	Stephen	Faculty	150,822.08
Carroll	Steven	Faculty	101,555.95
Smith	Steven	Faculty	222,345.39
Bjornson	Susan	Faculty	142,495.04
van den Hoogen	Suzanne	Administration/ Staff	146,891.04
Savelli	Sveva	Faculty	110,749.87
Hussain	Syed Adnan	Faculty	105,310.71
Peckmann	Tanya	Faculty	121,475.78
Takseva	Tatjana	Faculty	126,188.91
Wagar	Terry	Faculty	186,902.04
Brophy	Thomas	Administration/ Staff	166,889.86
Vu	Tiffany	Faculty	116,999.59
Stretton	Tim	Faculty	152,216.36
Frasier	Timothy	Faculty	115,015.43
Gill	Timothy	Administration/ Staff	120,217.03
Calder	Todd	Faculty	115,053.91
Williams	Todd	Administration/ Staff	171,896.41
MacDonald	Tracey	Administration/ Staff	106,748.92
Johnson	Val	Faculty	135,805.88
Creelman	Valerie	Faculty	145,638.96
Iafolla	Vanessa	Faculty	206,818.60
Athanasakou	Vasiliki	Faculty	188,926.75
Stinson	Veronica	Faculty	167,361.03
Tabvuma	Vurain	Faculty	174,224.88
Carroll	Wendy	Faculty	180,983.31
Finbow-Singh	Wendy	Faculty	128,061.96
Sewell	William	Faculty	139,821.70
Song	Xiaofei	Faculty	161,313.11
Zhang	Xiaouu	Faculty	189,299.84
Liu	Xiaoyu	Faculty	129,058.37
Akiyama	Yasushi	Faculty	103,527.96
Wan	Zeying	Faculty	154,225.49
Dong	Zhongmin	Faculty	163,048.46

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2023

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.