

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

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To the Board of Governors of  
**Saint Mary's University**

We have audited Saint Mary's University's (the "University") Schedule of Nova Scotia Public Sector Annual Compensation Disclosure, for the period of April 1, 2014, to March 31, 2015, and a summary of other explanatory information (together, the "Schedule"). The Schedule has been prepared 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, 2014, to March 31, 2015, 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.



**Saint Mary's University**  
**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act**  
**Compensation for the Year Ending March 31, 2015**

<b>Last Name</b>	<b>First Name</b>	<b>Position Title (for position held as at March 31, 2015)</b>	<b>Total Compensation</b>
Abdul-Masih	Marguerite	Religious Studies Professor	108,128
Akbari	Ather	Economics Professor	158,590
Amirkhalkhali	Samad	Finance, Information Systems and Management Science Professor	119,672
AmirKhalkhali	Saleh	Economics Professor	137,404
Anderson	Bruce	Accounting Professor	131,191
Arya	Pyare	Economics Professor	143,647
Asp	Elissa	English Professor	117,405
Attig	Najah	Finance, Information Systems and Management Science Professor	198,957
Aydede	Hazim	Economics Professor	120,450
Barber	Colleen	Biology Professor	116,161
Barbosa Nunes	Rosana	History Professor	108,092
Barrett	Gene	Sociology and Criminology Professor	137,389
Bartlett	Brian	English Professor	133,174
Bateman	David	Accounting Professor	158,140
Beaupre	Charles	Director, Confucius Centre	102,784
Bernard	Paul	Modern Languages and Classics Professor	113,466
Bjornson	Susan	Biology Professor	117,753
Boabang	Francis	Finance, Information Systems, and Management Science Professor	225,620
Bradshaw	Patricia	Dean of Sobey School of Business	229,356
Braswell	Marie	Associate Registrar, Admissions and Recruitment	110,710
Brodgers	Hugh	Biology Professor	110,219
Byers	Michele	Sociology and Criminology Professor	107,483
Cameron	James	Psychology Professor	112,907
Campbell-Thacker	Linda	Environmental Science Professor	122,078
Carroll	Wendy	Management Professor	133,845
Catano	Victor	Psychology Professor	128,442
Cauville	Joelle	Modern Languages and Classics Professor	133,174
Charles	Anthony	Professor	173,841
Chen	Liqiang	Finance, Information Systems and Management Science Professor	120,146
Clarke	David	Astronomy and Physics Professor	128,309
Clyburne	Jason	Environmental Science Professor	134,247
Cone	David	Biology Professor	137,291
Conrad	Catherine	Psychology Professor	118,797
Corrigan	Lawrence	Accounting	119,633
Creelman	Valerie	Marketing Professor	102,522
Crocker	Diane	Sociology and Criminology Professor	122,212
Crooks	Shelagh	Philosophy Professor	112,772
Crowell	Eric	Director, Business Development Centre	117,562
Dai	Jie	Finance, Information Systems and Management Science Professor	148,383
Dalton	Anne Marie	Religious Studies Professor	122,845
Dansereau	Suzanne	International Development Studies Professor	114,641
Dar	Atul	Economics Professor	173,548
Dawson	Robert	Math and Computing Science Professor	126,458
Day	Arla	Psychology Professor	140,950
De Fuentes	Claudia	Management Professor	115,464
DeYoung	Marie	University Librarian	139,503
Dixon	Paul	Associate VP Enrolment Management and Registrar	180,707
Dobrowsky	Alexandra	Political Science Professor	122,338
Dodds	J. Colin	President	326,384
Dong	Zhongmin	Biology Professor	123,268
Doucet	Marc	Political Science Professor	103,974
Driscoll	Catherine	Management Professor	131,764
Enns	Esther	Senior Policy Advisor, Teaching and Learning and Chair of Faculty of Education Executive	351,915
Erickson	Paul	Anthropology Professor	147,731
Fan	Hong	Accounting Professor	114,937
Farrell	Ellen	Management Professor	153,741
Finbow	Arthur	Math and Computing Science Professor	129,151
Fisher	Maryanne	Psychology Professor	104,404
Fitzgerald	Patricia	Management Professor	136,415
Fitzpatrick	Heather	Director of Development	108,424

**Saint Mary's University**  
**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act**  
**Compensation for the Year Ending March 31, 2015**

<b>Last Name</b>	<b>First Name</b>	<b>Position Title (for position held as at March 31, 2015)</b>	<b>Total Compensation</b>
Fleming	Mark	Psychology Professor	118,920
Fowler	Jonathan	Anthropology Professor	100,795
Fralich	Russell	Management Professor	113,303
Francis	Lori	Psychology Professor	115,565
Fridell	Gavin	International Development Studies Professor	109,381
Fullerton	Gordon	Marketing Professor	147,633
Gannett	Lisa	Philosophy Professor	109,098
Gaon	Stella	Political Science Professor	102,920
Gauthier	David	Vice President, Academic and Research	230,493
Giles	Philip	Geography Professor	120,285
Guenther	David	Astronomy and Physics Professor	143,647
Haiven	Judith	Management Professor	113,039
Haiven	Larry	Program Coordinator, Cooperative Management Education Programs	147,305
Hanley	Jacob	Geology Professor	100,580
Hartnell	Bert	Math and Computing Science Professor	137,983
Heffernan	Teresa	English Professor	113,181
Helms Mills	Jean	Management Professor	143,043
Hotchkiss	Keith	Senior Director, Student Services	136,079
Hulan	Renee	English Professor	120,486
Irving	John	Math and Computing Science Professor	102,313
Johnson	Val	Sociology and Criminology Professor	103,336
Jutla	Dawn	Finance, Information Systems and Management Science Professor	171,763
Jutras	Pierre	Geology Professor	107,810
Keeble	Edna	Political Science Professor	127,309
Kelloway	E Kevin	Director, CN Centre	192,787
Kennedy	Sean	English Professor	103,627
Kennedy	Deborah	English Professor	108,651
Khan	Bashir	Math and Computing Science Professor	105,556
Khokhar	Abdul-Rahman	Finance, Information Systems and Management Science Professor	131,157
Kim	Chankon	Marketing Professor	150,592
Kimery	Kathryn	Finance, Information Systems and Management Science Professor	149,591
Kochetova-Kozloski	Natalia	Accounting Professor	140,318
Konopasky	Robert	Psychology Professor	129,028
Konstantinidis	Stavros	Math and Computing Science Professor	130,999
Kozloski	Thomas	Associate Dean Sobey School of Business	143,023
Lamoureux	Marc	Chemistry Professor	120,656
Landes	Ronald	Political Science Professor	144,063
Lee	Eric	Finance, Information Systems and Management Science Professor	148,543
Lingras	Pawan	Math and Computing Science Professor	157,574
Loughlin	Catherine	Management Professor	172,730
Lundholm	Jeremy	Biology Professor	106,096
MacDonald	Margaret	Dean of Arts	112,980
MacDonald	Martha	Economics Professor	143,647
MacKinnon	John	Philosophy Professor	116,334
MacLeod	Alexander	English Professor	108,990
McCalla	Robert	Geography Professor	152,129
McKee	Margaret	Management Professor	141,593
McMullan	John	Sociology and Criminology Professor	164,767
Merabet	Adel	Engineering Professor	123,559
Mercer	Mark	Philosophy Professor	106,820
Michael	Gordon	Director, Continuing Education	111,488
Millar	Harvey	Finance, Information Systems and Management Science Professor	177,201
Mills	Albert	Management Professor	162,646
Millward	Hugh	Geography Professor	133,112
Mohd	Mahmoud	Finance, Information Systems and Management Science Professor	137,792
Morales	Miguel	Marketing Professor	113,048
Morrison	Gabrielle	Vice President, Finance & Administration	206,740
Muir	Paul	Math and Computing Science Professor	144,063
Murphy	Margaret	Associate VP - External Affairs	125,353
Nahrebecky	George	Modern Languages and Classics Professor	120,693

**Saint Mary's University**  
**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act**  
**Compensation for the Year Ending March 31, 2015**

<b>Last Name</b>	<b>First Name</b>	<b>Position Title (for position held as at March 31, 2015)</b>	<b>Total Compensation</b>
Naulls	Don	Political Science Professor	138,920
Neatby	Nicole	History Professor	111,659
Novkovic	Sonja	Economics Professor	141,664
O'Brien	James	Management Professor	126,811
Ogden	Harold	Marketing Professor	142,639
O'Malley	Anthony	International Development Studies Professor	127,806
Oore	Debra	Psychology Professor	100,189
Oore	Sageev	Math and Computing Science Professor	118,774
O'Siadhail	Padraig	Irish Studies Professor	115,792
Owen	Victor	Geology Professor	147,769
Panasian	Christine	Finance, Information Systems and Management Science Professor	133,980
Pancer	Ethan	Marketing Professor	104,938
Patry	Marc	Psychology Professor	104,389
Peckmann	Tanya	Anthropology Professor	103,095
Pe-Piper	Georgia	Geology Professor	145,560
Perkin	Russell	English Professor	143,647
Piorko	Adam	Chemistry Professor	116,585
Power	Jeffrey	Accounting Professor	113,668
Pye	Cory	Chemistry Professor	111,659
Rahaman	Mohammad	Finance, Information Systems and Management Science Professor	139,070
Raymond	Mark	Economics Professor	135,350
Reid	John	History Professor	133,521
Rixon	Daphne	Accounting Professor	130,565
Rooney	Darrell	Senior Director, Financial Services	132,743
Russell	Ron	Biology Professor	100,958
Sanderson	Michael	Manager, Business Development Centre	101,337
Sarty	Adam	Associate Dean of Science	150,977
Sawicki	Marcin	Astronomy and Physics Professor	115,425
Schmeisser	Gary	Senior Director, Facilities Management	136,376
Schneider	Stephen	Sociology and Criminology Professor	125,235
Schulte-Bockholt	Alfried	Sociology and Criminology Professor	101,697
Scobey	Porter	Math and Computing Science Professor	118,234
Secord	Peter	Accounting Professor	130,718
Sewell	William	History Professor	106,358
Sharif	Najma	Economics Professor	110,760
Short	C Ian	Astronomy and Physics Professor	103,056
Singer	Robert	Chemistry Professor	141,027
Singfield	Kathy	Chemistry Professor	106,740
Sisk	Perry	Senior Director, Information Technology Systems and Support	136,079
Sivakumar	Shyamala	Finance, Information Systems and Management Science Professor	131,679
Smith	Steven	Dean of Science	177,023
Song	Xiaofei	Accounting Professor	168,060
Soucy	Alexander	Religious Studies Professor	105,641
Squires	Kim	Senior Director, Human Resources	136,079
Stanivukovic	Goran	English Professor	111,156
Stinson	Veronica	Psychology Professor	139,888
Street	Philip	Psychology Professor	117,067
Stretton	Tim	History Professor	117,956
Strongman	Douglas	Biology Professor	144,259
Summers	Russel	Management Professor	136,314
Sun	Genlou	Biology Professor	110,934
Suteanu	Cristian	Geography Professor	109,416
Swingler	David	Engineering Professor	143,647
Taheri	Javid	Economics Professor	108,356
Tastsoglou	Evangelia	Sociology and Criminology Professor	130,547
Thacker	Robert	Astronomy and Physics Professor	115,151
Thomson	Joyce	Librarian	108,079
Touche Lightstone	Karen	Accounting Professor	116,692
Twohig	Peter	Atlantic Canadian Studies Professor	137,415
Van Proosdij	Danika	Geography Professor	111,102

**Saint Mary's University**  
**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act**  
**Compensation for the Year Ending March 31, 2015**

<b>Last Name</b>	<b>First Name</b>	<b>Position Title (for position held as at March 31, 2015)</b>	<b>Total Compensation</b>
Vance	Michael	History Professor	123,967
Vanderplaat	Madine	Sociology and Criminology Professor	123,034
Veltmeyer	Henry	International Development Studies Professor	140,588
Venkat	Ramesh	Marketing Professor	144,627
Vessey	J. Kevin	Associate VP, Research and Dean, Faculty of Graduate Studies and Research	180,994
Wagar	Terry	Management Professor	186,797
Wan	Zeying	Finance, Information Systems and Management Science Professor	107,106
Wang	Muhong	Finance, Information Systems and Management Science Professor	123,792
Wang	Hai	Finance, Information Systems and Management Science Professor	125,811
Webster	Peter	Librarian	113,079
Wei	Mei-Ling	Marketing Professor	117,147
Wein	Sheldon	Philosophy Professor	143,647
Westhaver	Russell	Sociology and Criminology Professor	106,553
Wicks	David	Management Professor	142,967
Wood	Sally	Librarian	108,079
Ye	George	Finance, Information Systems and Management Science Professor	154,469
Zaman	Ashraf	Finance, Information Systems and Management Science Professor	131,208
Zhang	Xiaouu	Finance, Information Systems and Management Science Professor	125,207

**Saint Mary's University**  
**Disclosures Pursuant to**  
**Nova Scotia Public Sector Employment Compensation Disclosure Act**  
**For the Twelve Months Ended March 31, 2015**

**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.