

# 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, 2015, to March 31, 2016, 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, 2015, to March 31, 2016, 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, 2016**

<b>Last Name</b>	<b>First Name</b>	<b>Position Title (for position held as at March 31, 2016)</b>	<b>Total Compensation</b>
Abdul-Masih	Marguerite	Religious Studies Professor	122,510
Akbari	Ather	Economics Professor	174,082
AmirKhalkhali	Saleh	Economics Professor	143,842
Anderson	Bruce	Accounting Professor	139,274
Ansong	Granville	Accounting Professor	112,056
Arya	Pyare	Economics Professor	151,980
Asp	Elissa	English Professor	114,897
Attig	Najah	Finance, Information Systems and Management Science Professor	205,246
Austin	Roby	Astronomy and Physics Professor	106,038
Avdulov	Alexandre	Modern Languages and Classics Professor	101,114
Aydede	Hazim	Economics Professor	123,956
Barber	Colleen	Biology Professor	124,839
Barbosa Nunes	Rosana	History Professor	115,140
Barrett	Gene	Sociology and Criminology Professor	283,690
Bartlett	Brian	English Professor	144,160
Bateman	David	Accounting Professor	169,685
Beaule	Sophie	Modern Languages and Classics Professor	115,178
Bjornson	Susan	Biology Professor	128,625
Boabang	Francis	Finance, Information Systems, and Management Science Professor	214,669
Bradshaw	Patricia	Dean, Sobey School of Business	240,249
Braswell	Marie	Director, Admissions and Recruitment	116,958
Broders	Hugh	Biology Professor	114,596
Brown	Blake	History Professor	104,127
Buchan	Kevin	Director, Industry Liaison Office	104,685
Byers	Michele	Sociology and Criminology Professor	120,358
Calder	Todd	Philosophy Professor	101,119
Cameron	James	Psychology Professor	122,473
Campbell-Thacker	Linda	Environmental Science Professor	137,489
Carroll	Wendy	Management Professor	159,318
Catano	Victor	Psychology Professor	146,334
Cauville	Joelle	Modern Languages and Classics Professor	144,160
Charles	Anthony	Professor	186,307
Chen	Liqiang	Finance, Information Systems and Management Science Professor	129,088
Clarke	David	Astronomy and Physics Professor	141,024
Clyburne	Jason	Environmental Science Professor	138,443
Cone	David	Biology Professor	152,160
Conrad	Catherine	Geography Professor	116,182
Conrad	Nicole	Psychology Professor	106,882
Corrigan	Lawrence	Accounting	131,588
Coveyduck	Sharon Lynn	Executive Director, Sobey School of Business	109,264
Creelman	Valerie	Marketing Professor	115,545
Crocker	Diane	Sociology and Criminology Professor	130,401
Crowell	Eric	Director, Business Development Centre	125,892
Dai	Jie	Finance, Information Systems and Management Science Professor	160,409
Dalton	Anne Marie	Religious Studies Professor	121,865
Dansereau	Suzanne	International Development Studies Professor	132,706
Dar	Atul	Economics Professor	178,365
Dawson	Robert	Math and Computing Science Professor	152,445
Day	Arla	Psychology Professor	150,076
De Fuentes	Claudia	Management Professor	118,730
DeYoung	Marie	University Librarian	151,004
Dixon	Paul	Associate VP Enrolment Management and Registrar	194,214
Dobrowolsky	Alexandra	Political Science Professor	130,444
Dodds	J. Colin	Finance, Information Systems and Management Science Professor	321,709
Dong	Zhongmin	Biology Professor	131,279
Doucet	Marc	Political Science Professor	123,312
Downie	Kevin	Director, Athletics and Recreation	118,159
Driscoll	Catherine	Management Professor	140,910
Driss	Hamdi	Finance, Information Systems and Management Science Professor	128,549
Enns	Esther	Senior Policy Advisor, Teaching and Learning	194,890
Erickson	Paul	Anthropology Professor	156,274
Fan	Hong	Accounting Professor	123,627
Farrell	Ellen	Management Professor	169,010
Finbow	Arthur	Math and Computing Science Professor	141,782
Fisher	Maryanne	Psychology Professor	101,496
Fitzpatrick	Heather	Director of Development	114,787
Fleming	Mark	Psychology Professor	118,399

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<b>Last Name</b>	<b>First Name</b>	<b>Position Title (for position held as at March 31, 2016)</b>	<b>Total Compensation</b>
Fowler	Jonathan	Anthropology Professor	101,484
Francis	Lori	Psychology Professor	105,858
Freeman	Kirriily	History Professor	108,155
Fridell	Gavin	International Development Studies Professor	121,042
Fullerton	Gordon	Marketing Professor	158,114
Gallo	Luigi	Astronomy and Physics Professor	118,607
Gannett	Lisa	Philosophy Professor	118,472
Gaon	Stella	Political Science Professor	118,174
Gauthier	David	Vice President, Academic and Research	243,299
Giles	Philip	Geography Professor	122,932
Guenther	David	Astronomy and Physics Professor	151,980
Haiven	Judith	Management Professor	135,828
Haiven	Larry	Program Coordinator, Cooperative Management Education Programs	136,217
Hallett	Leslie	Associate Registrar, Service Centre	101,381
Hanley	Jacob	Geology Professor	102,758
Harrigan	Cindy	Librarian	105,006
Hartnell	Bert	Math and Computing Science Professor	144,437
Heckerl	David	English Professor	100,453
Heffernan	Teresa	English Professor	110,904
Helms Mills	Jean	Management Professor	153,191
Hervieux	Chantal	Management Professor	119,510
Holmvall	Camilla	Psychology and Management Professor	111,668
Hotchkiss	Keith	Senior Director, Student Services	146,351
Hulan	Renee	English Professor	116,973
Irving	John	Math and Computing Science Professor	111,223
Ivanoff	Jason	Psychology Professor	101,563
Johnson	Val	Sociology and Criminology Professor	118,596
Jutla	Dawn	Finance, Information Systems and Management Science Professor	201,141
Jutras	Pierre	Geology Professor	122,866
Kanungo	Rituparna	Astronomy and Physics Professor	110,975
Keeble	Edna	Political Science Professor	122,122
Kelloway	E Kevin	Director, CN Centre	184,647
Kennedy	Deborah	English Professor	131,279
Kennedy	Sean	English Professor	112,604
Khan	Bashir	Math and Computing Science Professor	114,702
Khokhar	Abdul-Rahman	Finance, Information Systems and Management Science Professor	147,646
Kim	Chankon	Marketing Professor	176,903
Kimery	Kathryn	Finance, Information Systems and Management Science Professor	162,737
Kochetova-Kozloski	Natalia	Accounting Professor	138,806
Konopasky	Robert	Psychology Professor	151,980
Konstantinidis	Stavros	Math and Computing Science Professor	141,663
Kozloski	Thomas	Associate Dean, Sobey School of Business	146,934
Lamoureux	Marc	Chemistry Professor	136,642
Landes	Ronald	Political Science Professor	151,980
Lee	Eric	Finance, Information Systems and Management Science Professor	164,192
Leitch	David	Director, Atlantic Centre	101,381
Lingras	Pawan	Math and Computing Science Professor	175,036
Linney	Norma	Math and Computing Science Professor	100,443
Loughlin	Catherine	Management Professor	185,453
Lundholm	Jeremy	Biology Professor	118,621
MacDonald	Margaret	Dean of Arts	164,441
MacDonald	Martha	Economics Professor	151,980
MacKinnon	John	Philosophy Professor	122,510
MacLeod	Alexander	English Professor	112,697
MacNevin	Audrey	Sociology and Criminology Professor	107,070
Malton	Sara	English Professor	106,038
Mastnak	Mitja	Math and Computing Science Professor	102,749
Masuda	Jason	Chemistry Professor	111,792
McCallum	Myles	Modern Languages and Classics Professor	115,447
McKee	Margaret	Management Professor	156,364
Merabet	Adel	Engineering Professor	103,962
Mercer	Mark	Philosophy Professor	124,378
Michael	Gordon	Director, Continuing Education	121,825
Millar	Harvey	Finance, Information Systems and Management Science Professor	170,024
Mills	Albert	Management Professor	171,428
Mohd	Mahmoud	Finance, Information Systems and Management Science Professor	146,112
Morales	Miguel	Marketing Professor	117,552

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<b>Last Name</b>	<b>First Name</b>	<b>Position Title (for position held as at March 31, 2016)</b>	<b>Total Compensation</b>
Morris	Sarah	Assistant Director, Student Services	101,381
Morrison	Gabrielle	Vice President, Finance & Administration	218,669
Muenkel	Florian	Finance, Information Systems and Management Science Professor	129,474
Muir	Paul	Math and Computing Science Professor	154,868
Murphy	Margaret	Associate VP, External Affairs	132,317
Nahrebecky	George	Modern Languages and Classics Professor	125,995
Naulls	Don	Political Science Professor	143,566
Neatby	Nicole	History Professor	121,207
Novkovic	Sonja	Economics Professor	148,103
O'Brien	James	Management Professor	135,016
Ogden	Harold	Marketing Professor	143,873
O'Malley	Anthony	International Development Studies Professor	119,973
Oore	Debra	Psychology Professor	110,585
Oore	Sageev	Math and Computing Science Professor	142,281
O'Siadhail	Padraig	Irish Studies Professor	122,510
Owen	Victor	Geology Professor	153,665
Panasian	Christine	Finance, Information Systems and Management Science Professor	150,164
Pancer	Ethan	Marketing Professor	110,609
Patry	Marc	Psychology Professor	117,408
Peckmann	Tanya	Anthropology Professor	101,164
Pe-Piper	Georgia	Geology Professor	154,759
Perkin	Russell	English Professor	151,980
Peters	Dave	Associate Registrar, Systems and Records	101,381
Piorko	Adam	Chemistry Professor	118,286
Plews	John	Modern Languages and Classics Professor	100,831
Power	Jeffrey	Accounting Professor	123,726
Pye	Cory	Chemistry Professor	121,207
Rahaman	Mohammad	Finance, Information Systems and Management Science Professor	164,879
Raymond	Mark	Economics Professor	138,068
Reid	John	History Professor	143,711
Rixon	Daphne	Accounting Professor	135,504
Rooney	Darrell	Senior Director, Financial Services	144,862
Sarty	Adam	Associate Dean of Science	167,432
Sawicki	Marcin	Astronomy and Physics Professor	120,487
Sceles	Heather	Accounting Lecturer	107,031
Schmeisser	Gary	Senior Director, Facilities Management	146,653
Schneider	Stephen	Sociology and Criminology Professor	125,058
Scobey	Porter	Math and Computing Science Professor	122,510
Secord	Peter	Accounting Professor	138,886
Sewell	William	History Professor	124,094
Sharif	Najma	Economics Professor	115,950
Short	C Ian	Astronomy and Physics Professor	102,360
Singer	Robert	Chemistry Professor	146,823
Singfield	Kathy	Chemistry Professor	115,546
Sisk	Perry	Senior Director, Information Technology Systems and Support	146,351
Sivakumar	Shyamala	Finance, Information Systems and Management Science Professor	151,839
Smith	Steven	Dean of Science	191,201
Song	Xiaofei	Accounting Professor	182,695
Soucy	Alexander	Religious Studies Professor	111,191
Squires	Kim	Senior Director, Human Resources	146,639
Stanivukovic	Goran	English Professor	121,635
Stinson	Veronica	Psychology Professor	139,996
Stretton	Tim	History Professor	127,800
Strongman	Douglas	Biology Professor	153,200
Summerby-Murray	Robert	President and Vice-Chancellor	261,046
Summers	Russel	Management Professor	140,790
Sun	Genlou	Biology Professor	126,352
Suteanu	Cristian	Geography Professor	115,338
Swingler	David	Engineering Professor	151,980
Takseva	Tatjana	English Professor	110,532
Tastsoglou	Evangelia	Sociology and Criminology Professor	146,532
Thacker	Robert	Astronomy and Physics Professor	123,591
Thomson	Joyce	Librarian	114,349
Touche Lightstone	Karen	Accounting Professor	126,968
Twohig	Peter	Atlantic Canadian Studies Professor	146,930
Van Proosdj	Danika	Geography Professor	126,141
Vance	Michael	History Professor	124,540

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**Compensation for the Year Ending March 31, 2016**

<b>Last Name</b>	<b>First Name</b>	<b>Position Title (for position held as at March 31, 2016)</b>	<b>Total Compensation</b>
Vanderplaat	Madine	Sociology and Criminology Professor	137,736
Venkat	Ramesh	Marketing Professor	161,433
Vessey	J. Kevin	Associate VP, Research and Dean, Faculty of Graduate Studies and Research	191,014
Wagar	Terry	Management Professor	187,609
Wang	Hai	Finance, Information Systems and Management Science Professor	145,527
Wang	Muhong	Finance, Information Systems and Management Science Professor	130,817
Warner	Lyndan	History Professor	102,344
Webster	Peter	Librarian	119,542
Wein	Sheldon	Philosophy Professor	146,121
Westhaver	Russell	Sociology and Criminology Professor	115,304
Wicks	David	Management Professor	158,560
Wood	Sally	Librarian	114,349
Ye	George	Finance, Information Systems and Management Science Professor	177,415
Zaman	Ashraf	Finance, Information Systems and Management Science Professor	150,173
Zhang	Xiaouu	Finance, Information Systems and Management Science Professor	138,294

**Saint Mary's University**  
**Nova Scotia Public Sector Compensation Disclosure (PSCD) Act**  
**Compensation for the Year Ending March 31, 2016**

## **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.