Statement of Compensation for the Public Sector Compensation Disclosure Act

Nova Scotia Health Authority

Year Ended March 31, 2021

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Auditor General of Nova Scotia

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE WITH THE PUBLIC SECTOR COMPENSATION DISCLOSURE ACT

To the Board of Directors of the Nova Scotia Health Authority:

I have undertaken a reasonable assurance engagement of the Nova Scotia Health Authority's ("NS Health") compliance with the *Public Sector Compensation Disclosure Act* (the Act) for the year ended March 31, 2021. The Act requires disclosure to the public of the amount of compensation NS Health annually pays or provides, directly or indirectly, to any board member, officer, employee, contractor and consultant if the amount of compensation is one hundred thousand dollars or more (the specified requirements).

Management's Responsibility

Management is responsible for NS Health's compliance with the specified requirements of the Act. Management is also responsible for such internal control as management determines necessary to enable NS Health's compliance with the specified requirements.

Practitioner's Responsibility

My responsibility is to express a reasonable assurance opinion on NS Health's compliance based on the evidence I have obtained.

I conducted my reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, *Direct Engagements to Report on Compliance*. This standard requires that I plan and perform this engagement to obtain reasonable assurance about whether NS Health complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of my report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on my professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

I believe the evidence I obtained is sufficient and appropriate to provide a basis for my opinion.

Independence and Quality Control

My office applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies

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and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. I have complied with the independence and other ethical requirements of the Chartered Professional Accountants of Nova Scotia CPA Code of Professional Conduct and the Province of Nova Scotia's Code of Conduct for Public Servants.

Opinion

In my opinion, NS Health complied with the specified requirements established in the *Public Sector Compensation Disclosure Act* for the year ended March 31, 2021, in all significant respects.

I do not provide a legal opinion on NS Health's compliance with the specified requirements.

Kim Adair-MacPherson

Kim Adair-MacPherson, FCPA, CA, ICD.D
Auditor General of Nova Scotia

Halifax, Nova Scotia

June 23, 2021

Nova Scotia Health Authority

Statement of Compensation
Required Pursuant to the Public Sector Compensation Disclosure Act

Section 3 of the *Public Sector Compensation Disclosure Act* of the Province of Nova Scotia, requires public sector bodies to publically disclose the amount of compensation it pays or provides, directly or indirectly, to any person in the fiscal year if the amount of compensation to that person is one hundred thousand dollars or more including compensation paid to, or for the benefit of, each of its board members, officers, employees, contractors and consultants.

Employees, Contractors and Consultants
For the year ended March 31, 2021, the following persons received compensation of $100,000 or more:

Employees, Contractors and Consultants		
Last name	First name	Compensation Paid (Cdn $)
Abbass	Kimberley	122,056.15
Abu Shullaih	Zaki	138,710.16
Achenbach	Alexander	101,716.97
Adams	Amy	102,508.02
Adebayo	Adeola	151,707.31
Adegunna	Olumide	117,851.35
Adolphe	Genevieve	108,089.92
Agu	Dawn	100,757.45
Akinkunmi	Oluseye	101,770.87
Al Kasem	Goldamier	103,346.00
Aliter	Narina	116,075.57
Allain	Kimberley	102,745.37
Allam	Mohamed	142,524.04
Allen	Susan	115,742.47
Allen	Linda	106,539.39
Allen	Cindi	104,000.34
Allen	Steven	101,291.96
Allen	Jane	100,841.09
Amadio	Lauren	104,878.95
Amarandos	Sheila	107,741.98

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Employees, Contractors and Consultants		
Last name	First name	Compensation Paid (Cdn $)
Amey	Alexander	106,621.32
Andersen	Shannon	106,708.70
Anderson	Mary	123,128.44
Anderson	Jennifer	106,704.34
Anderson	Christina	101,423.94
Andrews	Cindy	111,741.13
Andrews	Ashley	107,225.11
Andrews-Cunningham	Dana	106,661.25
Anthony-Clark	Leslie	106,708.69
Appleby	Lucie	137,467.63
Appleby	Frances	107,939.01
Archibald	Roberta	118,478.87
Archibald	Cate	114,720.45
Arnold	Erin	120,072.13
Arnold	Alysha	105,277.24
Arsenault	Dylana	123,896.94
Arsenault	Greg	100,810.02
Arseneau	Marc	137,731.85
Ashford	Thomas	106,630.81
Atkinson	June	135,525.37
Atkinson	Heidi	100,555.20
Avery	Haley	103,007.61
Ayles	Ian	100,967.18
Ayoub	Mary-Belle	117,436.21
Bailey	Michael	106,329.70
Baker	Roberta	133,003.79
Baker	Christina	113,204.39
Baker	Shauna	112,740.39
Baker	Erica	103,025.94
Baker	Rebecca	101,105.87
Bangayan	Joy	104,756.11

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Employees, Contractors and Consultants		
Last name	First name	Compensation Paid (Cdn $)
Barefoot	Clair	106,683.72
Barker	Lorraine	119,608.37
Barkhouse	Kari	102,489.55
Barkhouse-Kelly	Belinda	109,545.22
Barnes	Wendy	130,350.97
Barrows	Ricky	114,543.92
Barry	Angela	120,045.84
Barss	Robert	107,103.23
Bartholomew-Pushie	Kimberley	106,708.67
Baste	Ralph	127,394.43
Bate	Janet	152,353.68
Bateman	Amanda	108,088.09
Battiste	Matthew	102,028.87
Bauer	Tara	103,955.57
Bautista	Noel	100,154.29
Baxter	Tammy	115,034.85
Bayer	Kim	110,025.60
Beaton	Lisa	120,075.36
Beaton	Joanne	115,121.35
Beaton	Amanda	101,386.59
Beaton	Janice	101,210.79
Bechard	D'Arcy	102,843.04
Beck	Joseph	107,485.97
Beck	Nida	104,867.50
Bedard	Catherine	172,671.24
Bedford	Lewis	124,765.39
Bedford	Lisa	113,113.33
Bedwell	Heather	146,518.07
Behzadi	Pegah	131,976.40
Bell	Katherine	126,560.20
Bell	Aaron	118,433.08
Bell	Joann	102,128.77

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Employees, Contractors and Consultants		
Last name	First name	Compensation Paid (Cdn $)
Bellamon	Kelly	115,890.39
Benjamin	Kimberly	140,694.84
Benjamin	Carla	110,935.23
Bennett	Renate	117,662.61
Bennett	Rhonda	105,861.76
Bennett	Chastity	100,894.34
Bennett	Jennifer	100,839.97
Benson	Erin	100,664.76
Bent	Gillian	121,268.66
Bent	Catherine	100,360.45
Bergen	Nicholas	101,064.41
Bernard	Beth	107,073.35
Berringer	Paula	106,501.56
Berry	Glen	120,028.17
Best	Angela	118,142.19
Bettens	Jennifer	101,250.65
Beumer	Sandra	105,462.77
Biggs	Krista	115,396.22
Bijl	Constantijn	115,542.09
Biju	Sonimol	175,693.17
Bilham	Terri	133,058.95
Billard	Arlene	121,299.26
Billard	Kim	105,697.90
Billard	Terri	103,080.55
Bilski	Patricia	111,741.15
Black	Cheryl	122,769.84
Blackadar	Darren	116,984.68
Blackbeard	Kimberley	106,708.63
Blackmore	Gail	139,333.21
Blackwood	Dean	108,753.94
Bland	William	111,928.63
Blenkhorn	Sally	110,325.47

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Employees, Contractors and Consultants		
Last name	First name	Compensation Paid (Cdn $)
White-Young	Lee Ann	117,443.02
Whitney	Jenna	117,752.15
Whynot	Pauline	123,551.19
Whynot-Baker	Cindy	109,496.34
Wilkenson	Katherine	168,841.15
Wilkins	Jillian	110,967.55
Williams	Murdock	100,810.04
Williams	Haley	106,499.63
Wilson	Jo-Anne	122,317.03
Wilson	Geoffrey	112,977.66
Wilson	David	110,736.35
Wilson	Cally	101,505.62
Wingate	Debra	106,635.05
Winters	Heather	100,018.63
Wiseman	Anthony	113,113.30
Wiser	Barry	167,179.62
Withrow	Karen	116,738.71
Wolfe	Heather	111,804.55
Wood	Krista	106,898.64
Woodford	Kathy	106,782.15
Woodman	Pamela	103,138.50
Woodman	Stephanie	101,400.53
Woodworth	Peggy	133,110.76
Woodworth	Cheryl	113,093.39
Wright	Raymond	113,143.31
Wright	Michael	110,802.56
Wright	John	100,310.47
Yeates	Paula	123,041.82
Yewondwossen	Mammo	192,878.46
Yorke	Irene	100,367.91
Young	Elaine Cherie	141,962.85
Young	Dale	117,398.42

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Employees, Contractors and Consultants		
Last name	First name	Compensation Paid (Cdn $)
Young	Wendy	115,921.01
Young	Andrew	105,660.25
Young	Thomas	100,390.92
Yurchesyn	Katherine	115,983.48
Zakeriabeiazni	Azadeh	100,501.24
Zalun	Jayson	106,388.52
Zozuk	Joy	106,822.49
Zwicker	Robert	125,738.93

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Notes to the Statement of Compensation

Basis of Reporting

This statement has been prepared by the Nova Scotia Health Authority, a public sector body, required to report compensation information pursuant to the Public Sector Compensation Disclosure Act (the Act) of the Province of Nova Scotia.

The management of the Nova Scotia Health Authority 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 the Nova Scotia Health Authority or in a statement prepared for the purposes of the Act and certified by its auditors.

Compensation

Section 2(b) of the Act defines compensation as the 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, retirement 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 living accommodation provided or any subsidy with respect to living accommodation,
(vi) payments made for exceptional benefits not provided to the majority of employees,
(vii) payments for memberships in recreational clubs or organizations, and
(viii) the value of any other payment or benefit prescribed in the regulations.

Nova Scotia Health Authority

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One-Time Impacts

On June 15, 2020, it was announced that Nova Scotia Health and Nova Scotia Government and General Employees Union (NSGEU) had come to an agreement as a result of an outstanding Licensed Practical Nurse (LPN) classification grievance in the former Capital District Health Authority (CDHA). The agreement, known as a consent award, resulted in a reclassification for former CDHA NSGEU LPNs. Effective March 17, 2014, the consent award provided an increase of 12% to LPNs and eligible LPNs received a retroactive pay to that date in August 2020. These retroactive payments to eligible LPN's also contributed to the increase in employees on the listing for this year.

The Essential Health Care Workers Program was announced by Government (Federal and Provincial) on May 7th, 2020. The Essential Health Care Workers Program resulted in healthcare workers receiving a bonus of up to $2,000 after a four-month period, beginning March 13th, 2020. This bonus was paid out during the year, is considered compensation for reporting purposes, and is included in total compensation in this report.

These items have resulted in the increase in numbers of employees who are over the reporting threshold for this year. This is considered an anomaly year, and reporting levels should return to more normal levels in the following year.