

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, 2017, to March 31, 2018, 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, 2017, to March 31, 2018, 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. Our report is intended solely for the Board of Governors of Saint Mary's University and the Province of Nova Scotia and should not be used by parties other than the Board of Governors of Saint Mary's University and the Province of Nova Scotia.



Halifax, Canada
June 27, 2018

Chartered Professional Accountants
Licensed Public Accountants

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2018

Last Name	First Name	Position Title (for position held as at March 31, 2018)	Total Compensation
Abdul-Masih	Marguerite	Professor	117,659
Ahmadsimab	Alireza	Professor	104,205
Akbari	Ather	Professor	170,977
Akiyama	Yasushi	Professor	102,260
AmirKhalkhali	Saleh	Professor	128,999
Anderson	Bruce	Professor	154,255
Ansong	Granville	Professor	115,882
Arya	Pyare	Professor	131,528
Asp	Elissa	Professor	121,930
Attig	Najah	Canada Research Chair	250,034
Austin	Roby	Professor	111,815
Avdulov	Alexandre	Professor	111,014
Aydede	Hazim	Professor	126,329
Azad	Nader	Professor	114,562
Bannerjee	Rohini	Professor	104,082
Barber	Colleen	Professor	124,879
Barbosa Nunes	Rosana	Professor	110,242
Barr	Mark	Professor	102,739
Bartlett	Brian	Professor	142,745
Bateman	David	Professor	159,927
Beaule	Sophie	Professor	121,304
Beaupre	Charles	Professor	104,774
Bjornson	Susan	Professor	122,954
Boabang	Francis	Professor	197,593
Bradshaw	Patricia	Dean of Sobey School of Business	240,795
Braswell	Marie	Director, Recruitment & Admissions	116,035
Brophy	Thomas	Senior Director, Student Services	146,281
Brosseau	Christa	Canada Research Chair	104,327
Brown	Blake	Professor	110,302
Buchan	Kevin	Director, Industry Liaison Office	102,922
Butler	Malcolm	Vice President, Academic and Research	171,615
Byers	Michele	Professor	129,111
Cameron	James	Professor	120,718
Campbell-Thacker	Linda	Professor	147,658
Carroll	Wendy	Professor	172,487
Catano	Victor	Professor	154,661
Charles	Anthony	Professor	162,298
Chen	Liqiang	Professor	132,777
Clarke	David	Professor	151,545
Clyburne	Jason	Professor	154,981
Conrad	Catherine	Professor	108,256
Conrad	Nicole	Professor	113,105
Corrigan	Lawrence	Professor	131,904
Coveyduck	Sharon Lynn	Executive Director, Sobey School	111,637
Creelman	Valerie	Professor	118,137
Crocker	Diane	Professor	133,622
Crooks	Shelagh	Professor	134,146
Crowell	Eric	Director, Business Development Centre	127,134
Dai	Jie	Professor	154,662
Dansereau	Suzanne	Professor	121,777
Dar	Atul	Professor	177,045
Dawson	Robert	Professor	144,370
Day	Arla	Professor	149,125
De Fuentes	Claudia	Professor	116,957
DeYoung	Marie	University Librarian	149,791
Dilmaghani	Maryam	Professor	102,893
Dixon	Paul	Professor	369,983

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2018

Last Name	First Name	Position Title (for position held as at March 31, 2018)	Total Compensation
Dobrowolsky	Alexandra	Professor	134,961
Dodds	J. Colin	Professor	225,805
Dong	Zhongmin	Professor	146,902
Doucet	Marc	Professor	125,224
Driscoll	Catherine	Professor	157,201
Driss	Hamdi	Professor	132,062
Enns	Esther	Associate Vice President, Teaching & Learning	194,522
Erickson	Paul	Professor	140,023
Fan	Hong	Professor	133,420
Farrell	Ellen	Professor	165,838
Finbow	Arthur	Professor	137,098
Finbow-Singh	Wendy	Professor	105,765
Fisher	Maryanne	Professor	108,607
Fitzpatrick	Heather	Director, Principal Gifts	114,728
Fleming	Mark	Professor	124,514
Francis	Lori	Professor	131,631
Frasier	Timothy	Professor	105,187
Freeman	Kirrily	Professor	111,892
Fridell	Gavin	Associate Professor	122,651
Fullerton	Gordon	Professor	174,528
Gallo	Luigi	Professor	123,277
Gannett	Lisa	Professor	111,510
Gaon	Stella	Professor	109,925
Gauthier	David	Professor	173,172
Giles	Philip	Professor	124,020
Hallett	Leslie	Associate Registrar, Services Centre	103,345
Hanley	Jacob	Professor	110,945
Harrigan	Cindy	Librarian IV	108,934
Hartnell	Bert	Professor	156,565
Heckerl	David	Professor	111,815
Heffernan	Teresa	Professor	128,952
Helms Mills	Jean	Professor	142,665
Hervieux	Chantal	Professor	147,659
Holmvall	Camilla	Professor	107,538
Hulan	Renee	Professor	134,146
Inkpen	Steve	Manager Projects Facility Planning	100,232
Irving	John	Professor	111,023
Ivanoff	Jason	Professor	119,090
Johnson	Val Marie	Professor	110,968
Jutla	Dawn	Professor	202,439
Jutras	Pierre	Professor	133,054
Kanungo	Rituparna	Professor	118,783
Keeble	Edna	Professor	144,640
Kehoe	Sara	Canada Research Chair	112,739
Kelloway	E Kevin	Professor	197,038
Kennedy	Deborah	Professor	130,480
Kennedy	Sean	Professor	116,230
Khan	Bashir	Professor	120,505
Khokhar	Abdul-Rahman	Professor	170,450
Kim	Chankon	Professor	166,848
Kochetova-Kozloski	Natalia	Professor	179,030
Konopasky	Robert	Professor	143,512
Konstantinidis	Stavros	Professor	147,358
Lamoureux	Marc	Professor	115,631
Landes	Ronald	Professor	143,928
Lee	Eric	Professor	155,211
Leitch	David	Director, Fred Smithers Centre for Students with Disabilities	101,035

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2018

Last Name	First Name	Position Title (for position held as at March 31, 2018)	Total Compensation
Lingras	Pawan	Professor	214,382
Liu	Feng	Professor	120,707
Loughlin	Catherine	Professor	190,684
Lundholm	Jeremy	Professor	117,086
MacDonald	Martha	Professor	151,545
MacDonald	Margaret	Dean of Arts	178,545
MacKinnon	John	Professor	114,484
MacLeod	Alexander	Professor	107,681
MacNeil	Donald	Professor	101,097
MacNevin	Audrey	Professor	111,197
Malton	Sara	Professor	111,815
Mastnak	Mitja	Professor	118,093
Masuda	Jason	Professor	116,836
McCallum	Myles	Professor	109,525
McKee	Margaret	Professor	146,360
McLaren	Zechariah	Director, The Language Centre	101,035
Mercer	Mark	Professor	128,734
Millar	Harvey	Professor	169,926
Mills	Albert	Professor	170,024
Mohd	Mahmoud	Professor	153,303
Morales	Miguel	Professor	133,739
Morris	Sarah	Assistant Director, Student Services	101,590
Morrison	Gabrielle	Vice President, Finance & Administration	224,602
Muenkel	Florian	Professor	132,062
Muir	Paul	Professor	157,338
Murphy	Margaret	Associate VP, External Affairs	138,414
Naulls	Don	Acting Associate VP, Enrolment Management & Registrar	150,728
Neatby	Nicole	Professor	122,159
Novkovic	Sonja	Professor	165,488
O'Brien	James	Professor	123,926
Ogden	Harold	Professor	134,140
O'Malley	Anthony	Professor	126,944
Oore	Debra	Professor	110,644
O'Siadhail	Padraig	Professor	122,159
Owen	Victor	Professor	151,656
Panasian	Christine	Professor	143,988
Pancer	Ethan	Professor	123,376
Patry	Marc	Professor	131,765
Peckmann	Tanya	Professor	100,467
Pe-Piper	Georgia	Professor	140,326
Perkin	Russell	Professor	143,928
Peters	Dave	Associate Registrar, Systems & Records	101,035
Pietsch	Christian	Professor	108,114
Plews	John	Professor	115,480
Power	Jeffrey	Professor	114,524
Pye	Cory	Professor	122,159
Rahaman	Mohammad	Canada Research Chair	175,276
Raymond	Mark	Professor	148,293
Reid	John	Professor	151,760
Rixon	Daphne	Professor	147,823
Rooney	Darrell	Senior Director, Financial Services	147,397
Russell	Ron	Professor	122,159
Sanderson	Michael	Acting Director, Business Development Centre	117,542
Sargeant Greenwood	Erin	Vice-President, Advancement	220,000
Sarty	Adam	Dean of Graduate Studies & Research	170,600
Sawicki	Marcin	Professor	130,638
Sceles	Heather	Professor	108,601

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2018

Last Name	First Name	Position Title (for position held as at March 31, 2018)	Total Compensation
Schmeisser	Gary	Senior Director, Facilities Management	152,517
Schneider	Stephen	Professor	137,842
Scobey	Porter	Professor	122,159
Secord	Peter	Professor	127,246
Sewell	William	Professor	123,900
Sharif	Najma	Professor	111,635
Short	C Ian	Professor	121,877
Singer	Robert	Professor	157,634
Singfield	Kathy	Professor	117,073
Sisk	Perry	Senior Director, ITSS	149,046
Sivakumar	Shyamala	Professor	141,196
Smith	Steven	Dean of Science	202,164
Song	Xiaofei	Professor	166,630
Soucy	Alexander	Professor	119,943
Squires	Kim	Senior Director, Human Resources	152,735
Stanivukovic	Goran	Professor	147,240
Stienburg	Trevor	Men's Varsity Hockey Coach	108,181
Stinson	Veronica	Professor	147,718
Stretton	Tim	Professor	134,576
Summerby-Murray	Robert	President	300,000
Summers	Russel	Professor	124,922
Sun	Genlou	Professor	134,467
Tabvuma	Vurain	Professor	123,515
Takseva	Tatjana	Professor	138,767
Talukdar	Bidyut	Professor	110,157
Tastsoglou	Evangelia	Professor	140,126
Thacker	Robert	Professor	139,679
Thomson	Joyce	Librarian IV	114,022
Touche Lightstone	Karen	Professor	137,487
Tsedryk	Egor	Professor	111,815
Twohig	Peter	Professor	147,115
Van Proosdij	Danika	Professor	128,911
Vance	Michael	Professor	143,720
Vanderburgh	Jennifer	Professor	101,260
VanderPlaat	Madine	Professor	144,637
Venkat	Ramesh	Professor	183,207
Ventura	G. Todd	Canada Research Chair	102,922
Vessey	J. Kevin	Professor	191,543
Wagar	Terry	Professor	188,301
Wang	Muhong	Professor	123,707
Wang	Hai	Professor	134,683
Warner	Lyndan	Professor	116,387
Webster	Peter	Acting University Librarian	121,347
Wein	Sheldon	Professor	113,968
Westhaver	Russell	Professor	107,139
Wicks	David	Professor	147,760
Wood	Sally	Librarian IV	114,022
Ye	George	Professor	125,027
Zaman	Ashraf	Professor	148,509
Zhang	Xiaouu	Professor	129,676

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2018

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.