
Schedule of employees with
compensation in excess of \$100,000
Public sector compensation
disclosure report
St. Francis Xavier University

March 31, 2024

Independent Auditor's Report	1-2
Schedule of employees with compensation in excess of \$100,000	3-9
Note to the schedule of employees with compensation in excess of \$100,000	10

Independent Auditor's Report

To the management of St. Francis Xavier University

Opinion

We have audited the accompanying Public Sector Compensation Disclosure Report of St. Francis Xavier University (the "University") for the year ended March 31, 2024 (the "Schedule"). The Schedule has been prepared by management based on the Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1.

In our opinion, the Public Sector Compensation Disclosure Report of the University for the year ended March 31, 2024, is prepared, in all material respects, in accordance with the Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 of the Schedule, which describes the basis of accounting. The Schedule is prepared to meet the requirements of the *Public Sector Compensation Disclosure Act*, 2010 c. 43, s. 1, dated December 10, 2010. As a result, the Schedule may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the *Public Sector Compensation Disclosure Act*, 2010 c. 43, s. 1, 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 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 GAAS 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 GAAS, 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.

Deloitte LLP

Chartered Professional Accountants
June 21, 2024

St. Francis Xavier University

Schedule of employees with compensation in excess of \$100,000

Year ended March 31, 2024

Section 3 of the *Public Sector Compensation Disclosure Act, 2010* of the Province of Nova Scotia, requires public sector bodies to publicly 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 benefit of, each of its board members, officers, employees, contractors, and consultants.

Board Members, Officers, Employees, Contractors and Consultants

For the year ended March 31, 2024, the following board members, officers, employees, contractors and consultants received compensation of \$100,000 or more:

Last Name	First Name	2024 Total Compensation
Abelson	Donald	113,559
Adams	Carl	128,777
Ahmed	Hossain	107,995
Alessandrini	Diana	112,538
Alex	Jennifer	113,657
Alex	Marion	150,496
Alma	Eileen	156,127
Al-Maini	Douglas	135,506
Anthony	Denton	132,371
Apaloo	Joseph	200,357
Aquino	Manuel	175,221
Arnott	Marie	112,155
Aubrecht	Catherine	118,460
Austen	Erin	132,466
Bantjes	Roderick	117,315
Bell	Kyler	144,189
Beltrami	Hugo	192,435
Benoit	Britney	100,737
Berrigan	Lindsay	112,873
Betker	Claire	163,723
Bickerton	James	167,411
Bishop	Cory	128,374
Borras	Arnel	101,608
Boyle	Todd	189,227
Brebner	Karen	172,029
Brogden	Lace Marie	194,835
Broussard	Laura	103,447
Bruce	David	108,808
Brunkhorst	Kevin	126,027
Buksaitis	Tara	156,057
Burnett	Kimberly	103,872
Cabrera	Donna	135,747
Callaghan	Tara	174,374

St. Francis Xavier University**Schedule of employees with compensation in excess of \$100,000**

Year ended March 31, 2024

Last Name	First Name	2024 Total Compensation
Cameron	Susan	142,890
Campbell	Doug	114,418
Casey	Amanda	129,117
Chattopadhyay	Sutapa	110,300
Chiasson	Emilie	105,360
Cho	Youngwon	143,171
Coady	Maureen	137,527
Cockshutt	Amanda	239,045
Comeau	Frank	132,151
Connolly	Daphne	112,813
Corbit	John	122,382
Cormack	Patricia	161,120
Cormier	James	140,813
Craig	Lisa	152,639
D'Arcy	Michael	140,529
Darwish	Linda	118,163
De Leebeeck	Jacqueline	114,418
de Vries	Ranke	128,233
Delamer	Jean-Alexis	101,804
DeLorey	Carolyn	119,963
Delorey	Denise	113,992
DeLorey	John	152,639
Delorey	Randy M.	105,143
DeWolf	Darien	110,487
Dobbin	Anne M.	108,665
Dodaro	Santo	142,972
Doiron	Brian	100,991
Draper	Daniel	156,063
Dunbar	Felicia	104,986
English	Marcia	118,469
Estill	Laura	139,546
Everitt	Tracy	108,759
Fanjoy	Martha	120,590
Faulkner	Morgan	100,799
Finbow	Stephen	154,002
Foran	Andrew	195,830
Forestell	Nancy	163,356
Foster	Monica	217,203
Fox	Ann	131,044
Fraser	Jane	130,040
Fraser	Yvonne	138,248
Frazer	Christopher	140,807

St. Francis Xavier University**Schedule of employees with compensation in excess of \$100,000**

Year ended March 31, 2024

Last Name	First Name	2024 Total Compensation
Fuller	Mark	142,686
Galway	Moira	146,464
Ghore	Yogesh	131,655
Gilham	Christopher	146,193
Girard	Catherine	106,705
Gondra	Iker	146,651
Graham	David	207,534
Gregory	Sharon	150,669
Grenier	Yvon	169,630
Groarke	Louis	166,686
Gulam Razul	Shah	115,849
Hakin	Andrew	393,785
Hale	Robert	162,724
Haller	Mikael	133,471
Hallett-Tapley	Geniece	132,118
Halperin	Donna	150,407
Hanlon	Jacob	120,268
Hanscomb	Krista	101,987
Hansen-Ketchum	Patti	160,177
Harenberg	Sebastian	109,756
Harling Stalker	Lynda	139,597
Helpard	Heather	156,583
Hendra	Sionnach	104,726
Hillman	Adrianna	104,176
Holmes	Christina	112,793
Hopkins	Shanna	108,808
Hughes	James	119,528
Hurst	Rachel	119,454
Husband	Marc	133,167
Hynes	Timothy	206,429
Isnor	Richard	184,667
Iverson	Sandra	115,918
Jamieson	Jennifer	120,652
Kalman	Samuel	152,968
Kane	Daniel	123,165
Kearns	Laura-Lee	147,932
Kellman	Lisa	169,166
Kennedy	Robert	135,157
Khakpour	Mahasti	100,799
Khan	Sergiy	101,068
Khoury	Joseph	152,570
Kikkert	Peter	107,567

St. Francis Xavier University**Schedule of employees with compensation in excess of \$100,000**

Year ended March 31, 2024

Last Name	First Name	2024 Total Compensation
Kocay	Victor	174,382
Kolen	Angela	162,334
Lalande	Guy	135,315
Lam	Melanie	112,866
Landry	Julien	116,659
Langdon	Jonathan	132,123
Langille	Edward	157,856
Langley	Wendy	148,991
Latimer	Kevin	105,014
Layden	Faith	106,399
Lee	Derrick	102,645
Leo	Teng W.	139,544
Leung	Opal	126,663
Levin	Jamie	100,944
Levman	Jacob	131,214
Lin	Man	161,997
Linkletter	Michael	140,250
Livingston	Shari	116,011
Lomore	Christine	131,337
Long	Bradley	137,184
Lukeman	Gregory	159,170
Lukeman	Ryan	124,111
Lunney Borden	Lisa	141,691
Lynes	David	140,797
MacAulay	Kenneth	177,730
MacDonald	Aaron	113,768
MacDonald	Alexis	111,881
MacDonald	Cathy	174,184
MacDonald	Jeslyn	110,228
MacDonald	Lara	115,659
MacDonald	Leo	128,445
MacDougall	Andrew	108,968
MacIntosh	Pauline	117,916
MacIsaac	Mark	113,479
MacKenzie	Kathleen	117,761
MacKenzie	Sasho	140,897
MacKey	Wendy	117,422
MacLean	Brian	144,919
MacLellan	Leon	160,503
MacLellan	Mary Jessie	121,323
MacLeod	Katarin	135,872
MacNeil	Michelle	122,250

St. Francis Xavier University**Schedule of employees with compensation in excess of \$100,000**

Year ended March 31, 2024

Last Name	First Name	2024 Total Compensation
MacPherson	Leo	130,752
Madden	Robert	173,008
Mahaffey	Thomas	166,093
Mallory	Peter	123,344
Malloy	Brandon	110,413
Maltby	Blair	139,586
Maltby	Neil	135,755
Mansell	Deborah	121,391
Marangoni	Gerry	174,382
Marmura	Stephen	135,007
Marzlin	Peter	159,089
Matharoo	Gurpreet S.	111,405
Matheson	Laurinda	108,686
Mattie	David	116,250
Mazerolle	Erin	100,799
McCormick	Peter	199,508
McGibbon	Elizabeth	175,041
McInnis	Peter	142,427
McIver	Rhonda	131,600
McKenna	John	140,813
McKinnon	Margaret	114,418
McMillan	Leslie Jane	150,849
Melchin	Michael	122,089
Mitton	Jennifer	133,662
Morrison	Bobbi	138,245
Morse	Wendy	111,773
Morton	Erin	148,997
Moynagh	Maureen	174,156
Mukerji	Bhasker	150,750
Neustaeter	Robin	106,705
Nguyen	Yen	129,286
Nilges	Mathias	138,175
Nzindukiyimana	Ornella	114,536
Oguejiofor	Emeka	144,625
Olstead	Riley	132,520
Omae	Kenji	112,921
Orlova	Galina	140,807
Oxner	Mary	152,258
Ozkok	Zeynep	115,843
Palanisamy	Ramaraj	189,299
Panagopoulos	Wendy	104,963
Parikh	Bhavik	128,297

St. Francis Xavier University**Schedule of employees with compensation in excess of \$100,000**

Year ended March 31, 2024

Last Name	First Name	2024 Total Compensation
Paz	Maria	121,527
Penner	Ken	152,938
Perry	Adam	108,453
Peters	Randy	142,559
Poole	Peter	174,383
Potts	Jason	132,247
Purvis	Janet	119,962
Pye	Ian	108,780
Rasmussen	Roy	109,228
Reid	Laura	102,319
Reid	Ryan	100,799
Rice	Jack	138,783
Rice	Julien	103,053
Risk	David	152,145
Roach	Mari	116,242
Robinson	Daniel	151,066
Robinson	Ingrid	109,915
Rodela	Tamara	103,955
Rosborough	Jonathan	122,844
Roy	Carole	141,325
Ruco	Arlinda	104,322
Rushton	Cory	139,172
Scrosati	Ricardo	160,351
Semple	Rhonda	140,813
Sinha	Sarika	110,772
Smith	Bryan	104,313
Smith	Douglas	174,384
Stan	Lavinia	187,060
Steele	Christina	107,692
Sweet	William	182,435
Taylor	Tara	147,966
Thompson	Kara	140,535
Throop-Robinson	Evan	112,485
Tkacz	Gregoire	179,406
Tokarz	Wojciech	125,067
Toxopeus	Jantina	100,799
Trembinski	Donna	137,466
Tucker	Allison	118,270
Tynan	Paul	159,700
van Bommel	Martin	171,408
van den Hoogen	Robert	175,199
Verberg	Norine	137,062

St. Francis Xavier University**Schedule of employees with compensation in excess of \$100,000**Year ended March 31, 2024

Last Name	First Name	2024 Total Compensation
Vermeyden	Lydia	108,466
Vincent	Susan	153,963
Vishwakarma	Vijay	141,166
Walters	William	100,808
Wang	Ping	181,522
Watt	Margo	171,882
Weaver	Angela	127,843
Weaving	Charlene	160,195
Whitty-Rogers	Joanne	143,121
Wilputte	Earla	172,768
Withey	Patrick	138,800
Wright	Kailin	118,826
Wyeth	Russell	135,008
Yeo	Elizabeth	211,752
Young	David	151,077
Zecker	Robert	146,482
Zhou	Ping	165,196

1. Basis of accounting

The Schedule of Employees with Compensation in excess of \$100,000 has been prepared in accordance with the financial reporting provisions in Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1 (the "Act"). 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 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.

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 Corporation issues a T4 or a T4A and also includes contractors or consultants that are a sole proprietors or incorporated individuals.

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.

2. Commentary on reported compensation

Certain payments made during the 12 months ending March 31, 2024 resulted in reported compensation being greater than the employee's annual contracted compensation as follows:

- (1) Upon signing the Collective Agreement effective July 1, 2022, certain employees received a retro salary payment related to fiscal 2023.
- (2) Certain employees received 27 payments during the fiscal year due to a change in the timing of pay periods.