

Independent auditor's report

Grant Thornton LLP
Nova Centre, North Tower
Suite 1000, 1675 Grafton Street
Halifax, NS
B3J 0E9
T +1 902 421 1734
F +1 902 420 1068

The Board of Governors of

Saint Mary's University

Opinion

We have audited the Schedule of employee compensation for Saint Mary's University for the year ended March 31, 2024, and the notes, including a summary of significant accounting policies ("the Schedule").

In our opinion, the accompanying Schedule for the year ended March 31, 2024, is prepared, in all material respects, in accordance with the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("PSCD Act").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the University meet the requirements of the PSCD Act. As a result, the Schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the financial reporting provisions of 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.

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 as a whole 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 generally accepted auditing standards 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 generally accepted auditing standards, 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.



Halifax, Canada
June 24, 2024

Chartered Professional Accountants

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2024

Last Name	First Name	Employee Category	Total Compensation
Khokhar	Abdul-Rahman	Faculty	202,061
Sarty	Adam	Administration/ Staff	228,690
Spires	Adam	Faculty	140,598
Merabet	Adel	Faculty	137,481
Wiacek	Aldona	Faculty	125,921
MacLeod	Alexander	Faculty	137,045
Soucy	Alexander	Faculty	159,311
Dobrowolsky	Alexandra	Faculty	163,025
Avdulov	Alexandre	Faculty	139,751
Abolghasemi	Ali	Faculty	175,667
Barclay	Alison	Faculty	105,462
MacArthur	Amanda	Administration/ Staff	133,098
Chalwati	Amna	Faculty	154,229
Arteaga	Andres	Faculty	110,965
Hare	Andrew	Faculty	126,968
McKinnon	Angela	Administration/ Staff	111,989
Dalziel	Anne	Faculty	119,570
Charles	Anthony	Faculty	218,703
Fear	Anthony	Administration/ Staff	130,959
Watson	Ariel	Faculty	119,100
Day	Arla	Faculty	187,348
Finbow	Arthur	Faculty	179,138
Carver	Ashley	Faculty	115,690
Zaman	Ashraf	Faculty	216,668
Akbari	Ather	Faculty	200,877
Mansouri	Bahareh	Faculty	131,333
Khan	Bashir	Faculty	141,733
Bunjun	Benita	Faculty	118,665
Talukdar	Bidyut	Faculty	155,329
Brown	Blake	Faculty	156,632
Brownlow	Bridget	Administration/ Staff	119,215
Anderson	Bruce	Faculty	166,826
Petersen	Bui	Faculty	152,546
Loney	Cale	Administration/ Staff	101,051
Holmvall	Camilla	Faculty	149,733
Bagnell Styles	Catherine	Administration/ Staff	128,365
Conrad	Catherine	Faculty	160,849
Driscoll	Catherine	Faculty	101,718
Kim	Chankon	Faculty	196,348
Hervieux	Chantal	Faculty	189,794

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2024

Last Name	First Name	Employee Category	Total Compensation
Baxter	Charles	Faculty	143,030
Beaupre	Charles	Faculty	132,737
Brosseau	Christa	Faculty	154,891
Panasian	Christine	Faculty	185,794
Boland	Cindy	Administration/ Staff	101,462
Harrigan	Cindy	Faculty	130,571
Milton	Claire	Administration/ Staff	175,371
Sit	Clarissa	Faculty	123,352
De Fuentes	Claudia	Faculty	162,422
Barber	Colleen	Faculty	162,711
Pye	Cory	Faculty	139,233
Suteanu	Cristian	Faculty	153,150
Murtha	Cynthia	Administration/ Staff	100,481
Hall	Daniel	Faculty	136,409
Seneker	Daniel	Administration/ Staff	102,482
Roth	Daniela	Faculty	120,184
Tokarz	Danielle	Faculty	100,747
Van Proosdij	Danika	Faculty	166,412
Rixon	Daphne	Faculty	179,070
Rooney	Darrell	Administration/ Staff	165,044
Peters	Dave	Administration/ Staff	137,749
Bateman	David	Faculty	172,867
Bourgeois	David	Faculty	150,405
Chiasson	David	Faculty	108,155
Clarke	David	Faculty	193,339
Dansereau	David	Faculty	117,463
Heckerl	David	Faculty	124,673
Jutla	Dawn	Faculty	224,175
Brothers-Scott	Deborah	Administration/ Staff	111,019
Kennedy	Deborah	Faculty	172,348
Gilin	Debra	Faculty	187,885
Gillis	Dennis	Administration/ Staff	162,921
Crocker	Diane	Faculty	168,828
Rojas	Diego	Faculty	120,403
Naulls	Don	Faculty	139,233
MacNeil	Donald	Faculty	174,589
Kay	Douglas	Administration/ Staff	116,675
Kelloway	Kevin	Faculty	231,992
Lukacik	Eden-Raye	Faculty	110,450
Tsedryk	Egor	Faculty	147,357

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2024

Last Name	First Name	Employee Category	Total Compensation
Elsharkawi	Ehab	Faculty	149,261
Asp	Elissa	Faculty	147,253
Goud	Elissa	Faculty	102,519
Farrell	Ellen	Faculty	127,634
Henry	Eric	Faculty	123,576
Leal	Erika	Administration/ Staff	140,415
Adlakha-Kerr	Erin	Faculty	120,338
Cameron	Erin	Faculty	103,873
Sargeant Greenwood	Erin	Administration/ Staff	268,806
Enns	Esther	Administration/ Staff	265,679
Pancer	Ethan	Faculty	169,100
Tastsoglou	Evangelia	Faculty	168,962
Liu	Feng	Faculty	155,825
Muenkel	Florian	Faculty	185,812
Boabang	Francis	Faculty	185,174
Fridell	Gavin	Faculty	167,076
Sun	Genlou	Faculty	172,691
Stanivukovic	Goran	Faculty	188,452
Fullerton	Gordon	Faculty	216,449
Ansong	Granville	Faculty	120,012
Christian	Greg	Faculty	115,690
Ventura	Gregory	Faculty	139,291
Hlongwane	Gugu	Faculty	136,151
Eslami	Hadi	Faculty	160,660
Wang	Hai	Faculty	225,280
Driss	Hamdi	Faculty	171,600
Cook	Hansel	Faculty	123,658
Lu	Hao	Faculty	155,549
Bhabra	Harjeet	Administration/ Staff	262,075
Millar	Harvey	Faculty	180,042
Aydede	Hazim	Faculty	222,625
Sanderson	Heather	Faculty	123,658
Fan	Hong	Faculty	158,949
Xiao	Hui	Faculty	119,407
Short	Ian	Faculty	147,676
Damjanov	Ivana	Faculty	124,083
Dodds	Colin	Faculty	230,123
Hanley	Jacob	Faculty	141,586
Cameron	James	Faculty	161,839
Healey	James	Faculty	105,462

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2024

Last Name	First Name	Employee Category	Total Compensation
Livingston	James	Faculty	113,624
O'Brien	James	Faculty	177,228
McNulty	Janelle	Administration/ Staff	100,816
Clyburne	Jason	Faculty	178,481
Greik Martin	Jason	Faculty	115,948
Ivanoff	Jason	Faculty	154,302
Masuda	Jason	Faculty	177,561
Rhinelande	Jason	Faculty	109,962
Samou	Jean-Blaise	Faculty	115,690
Power	Jeffrey	Faculty	159,813
Vanderburgh	Jennifer	Faculty	127,902
Ticar	Jessica	Faculty	103,300
Liu	Jia	Faculty	182,666
Dai	Jie	Faculty	177,329
Poovvancheri	Jiju	Faculty	110,047
Gibson	Jillian	Administration/ Staff	126,970
Fiset	John	Faculty	176,864
Irving	John	Faculty	143,562
MacKinnon	John	Faculty	127,606
Plews	John	Faculty	173,297
Fowler	Jonathan	Faculty	140,127
Vessey	Joseph	Faculty	183,669
Thomson	Joyce	Faculty	130,571
L'Enfant	Julian	Administration/ Staff	138,878
Ruivivar	June	Faculty	113,526
Ylijoki	Kai	Faculty	130,117
Grandy	Karen	Faculty	140,266
McAllister	Karen	Faculty	105,767
Miner	Karen	Administration/ Staff	117,277
Hakansson	Katarina	Administration/ Staff	100,425
Ervine	Kathryn	Faculty	134,422
Buchan	Kevin	Administration/ Staff	129,884
Hlaing	Khin Phyo	Faculty	149,327
Gillett	Kieran	Administration/ Staff	108,201
Freeman	Kirrily	Faculty	151,477
Sayin	Kutadgu Firat	Faculty	135,842
Eastham	Laura	Faculty	102,546
Weir	Laura	Faculty	120,049
Closson	Leanna	Faculty	128,271
Digdon	Leslie	Faculty	107,187

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2024

Last Name	First Name	Employee Category	Total Compensation
Campbell-Thacker	Linda	Faculty	182,977
Chen	Liqiang	Faculty	162,325
Gannett	Lisa	Faculty	139,233
Kocum	Lucie	Faculty	132,737
Gallo	Luigi	Faculty	164,157
Hathaway	Luke	Faculty	106,356
MacDonald	Luke	Faculty	108,802
Warner	Lyndan	Faculty	144,208
Cashen Basso	Lynn	Administration/ Staff	105,749
Zhyznomirska	Lyubov	Faculty	116,980
VanderPlaat	Madine	Administration/ Staff	252,388
Tajeddin	Mahdi	Faculty	160,591
Mohd	Mahmoud	Faculty	169,613
Taghavi	Majid	Faculty	183,128
Butler	Malcolm	Faculty	191,222
Doucet	Marc	Faculty	158,219
Lamoureux	Marc	Faculty	105,829
Patry	Marc	Faculty	158,219
Sawicki	Marcin	Faculty	169,075
MacDonald	Margaret	Faculty	198,459
McKee	Margaret	Faculty	196,737
Murphy	Margaret	Administration/ Staff	180,335
Ternes	Marguerite	Faculty	127,761
Gomez	Maria	Faculty	107,962
Braswell	Marie	Administration/ Staff	132,355
Robitaille-Blanchet	Marie-Claire	Faculty	134,091
Barr	Mark	Faculty	139,554
Fleming	Mark	Faculty	165,457
Mercer	Mark	Faculty	165,457
Moffett	Mark	Administration/ Staff	197,382
Raymond	Mark	Administration/ Staff	216,735
Hale	Mary	Faculty	100,690
Ingraham	Mary	Administration/ Staff	226,169
Sheppard	Mary	Faculty	116,785
Dilmaghani	Maryam	Faculty	133,112
Fisher	Maryanne	Faculty	163,719
Novak	Mathew	Faculty	132,525
Boland	Matthew	Faculty	174,714
Robinson	Matthew	Administration/ Staff	112,597
Shamsuzzaman	MD	Faculty	115,925

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2024

Last Name	First Name	Employee Category	Total Compensation
Walsh	Megan	Faculty	182,196
Wei	Mei-Ling	Faculty	142,321
More Duckworth	Melanie	Administration/ Staff	109,988
Sanderson	Michael	Administration/ Staff	148,473
Vance	Michael	Faculty	164,534
Ulbrich	Michel	Administration/ Staff	157,792
Byers	Michele	Faculty	168,827
Benoit	Michelle	Administration/ Staff	157,430
MacCarthy	Michelle	Faculty	102,943
Patriquin	Michelle	Faculty	103,156
Morales	Miguel	Faculty	178,823
Kwak	Min-Jung	Faculty	119,100
Liu	Ming	Faculty	146,561
Mastnak	Mitja	Faculty	158,689
Drira	Mohamed	Faculty	197,948
Rahaman	Mohammad	Faculty	251,737
Zadeh	Mohammad	Faculty	156,105
Bhatia	Mohita	Faculty	107,187
McCallum	Myles	Faculty	164,871
El Meslmani	Nabil	Faculty	160,546
Kochetova	Natalia	Faculty	206,074
Singh	Navjot	Administration/ Staff	102,651
Manuel	Nicholas	Faculty	116,261
Roulin	Nicolas	Faculty	139,600
Carter	Nicole	Faculty	101,645
Conrad	Nicole	Faculty	162,603
Neatby	Nicole	Faculty	158,219
Neveditzin	Nikita	Administration/ Staff	113,991
MacArthur	Patricia	Administration/ Staff	106,269
Mulatz	Patricia	Administration/ Staff	104,215
Farmer	Patrick	Administration/ Staff	112,472
Radebe	Patrick	Faculty	100,709
Dixon	Paul	Faculty	209,348
Muir	Paul	Faculty	165,686
Lingras	Pawan	Faculty	210,717
Twohig	Peter	Faculty	175,166
Webster	Peter	Faculty	131,936
Giles	Philip	Faculty	167,965
Jutras	Pierre	Faculty	171,428
Scobey	Porter	Faculty	144,921

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2024

Last Name	First Name	Employee Category	Total Compensation
MacRae	R Andrew	Faculty	105,746
Collins	Rachael	Faculty	114,020
Zellars	Rachel	Faculty	121,542
Venkat	Ramesh	Faculty	191,077
Hulan	Renee	Faculty	159,882
Kanungo	Rituparna	Faculty	165,605
Ansell	Robert	Faculty	105,462
Dawson	Robert	Faculty	177,534
Konopasky	Robert	Faculty	118,441
Singer	Robert	Faculty	172,348
Summerby-Murray	Robert	Administration/ Staff	362,163
Thacker	Robert	Faculty	187,757
Austin	Roby	Faculty	154,233
Bannerjee	Rohini	Faculty	185,478
Russell	Ron	Faculty	140,172
Barbosa Nunes	Rosana	Faculty	150,982
Perkin	Russell	Faculty	164,534
Westhaver	Russell	Faculty	146,267
Higgins	Rylan	Faculty	137,447
Veres	Samuel	Administration/ Staff	211,568
Kehoe	Sara	Faculty	148,190
Malton	Sara	Faculty	141,207
Edgar	Scott	Faculty	138,386
Gray	Scott	Administration/ Staff	163,012
Munro	Scott	Administration/ Staff	100,357
Kennedy	Sean	Faculty	156,107
Hosseini	Seyed Davod	Faculty	143,791
McGuire	Shana	Faculty	114,971
Crooks	Shelagh	Faculty	175,677
Sivakumar	Shyamala	Faculty	214,161
Stephens	Skye	Faculty	112,226
Kafaie	Somayah	Faculty	106,251
Novkovic	Sonja	Faculty	104,084
Beaule	Sophie	Faculty	161,839
Konstantinidis	Stavros	Faculty	183,555
Woods	Stefani	Administration/ Staff	112,572
Gaon	Stella	Faculty	163,399
Kelley	Stephanie	Faculty	106,645
Morley	Stephanie	Faculty	104,009
Thomas	Stephanie	Faculty	141,589

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2024

Last Name	First Name	Employee Category	Total Compensation
Schneider	Stephen	Faculty	157,267
Carroll	Steven	Faculty	112,380
Smith	Steven	Faculty	194,049
Bjornson	Susan	Faculty	163,535
van den Hoogen	Suzanne	Administration/ Staff	158,974
Savelli	Sveva	Faculty	109,190
Hussain	Syed Adnan	Faculty	119,100
Killam	Tanya	Administration/ Staff	112,576
Peckmann	Tanya	Faculty	143,747
Takseva	Tatjana	Faculty	165,719
Heffernan	Teresa	Faculty	110,657
Wagar	Terry	Faculty	187,445
Brophy	Thomas	Administration/ Staff	183,513
Vu Garcia	Tiffany	Faculty	153,877
Stretton	Tim	Faculty	164,805
Frasier	Timothy	Faculty	143,084
Gill	Timothy	Administration/ Staff	130,531
Calder	Todd	Faculty	131,065
Williams	Todd	Administration/ Staff	207,625
MacDonald	Tracey	Administration/ Staff	115,911
MacPhee	Tricia	Administration/ Staff	114,917
Johnson	Val	Faculty	141,310
Creelman	Valerie	Faculty	168,497
Athanasakou	Vasiliki	Faculty	204,750
Stinson	Veronica	Faculty	198,148
Henault-Brunet	Vincent	Faculty	111,120
Tabvuma	Vurain	Faculty	187,116
Carroll	Wendy	Faculty	193,000
Finbow-Singh	Wendy	Faculty	141,058
Sewell	William	Faculty	156,107
Song	Xiaofei	Faculty	155,096
Zhang	Xiaoou	Faculty	232,456
Liu	Xiaoyu	Faculty	139,315
Zhang	Xichen	Faculty	100,886
Wu	Yanting	Faculty	101,913
Akiyama	Yasushi	Faculty	116,222
Shi	Yuxi	Faculty	146,105
Wan	Zeying	Faculty	167,803
Dong	Zhongmin	Faculty	184,050

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2024

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.