

# **Northwoodcare Halifax Incorporated**

*Statement of Compensation*

*Required pursuant to the Public Sector Compensation Disclosure Act*

*March 31, 2017*

# Northwoodcare Halifax Incorporated

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## Independent Auditor's Report

To the Board of Directors of  
Northwoodcare Halifax Incorporated

We have audited the accompanying statement of compensation of Northwoodcare Halifax Incorporated for the year ended March 31, 2017 and a summary of significant accounting policies and other explanatory information (together the "statement of compensation"). The statement of compensation has been prepared by management based on the financial reporting provisions in the Public Sector Compensation Disclosure Act bill no. 115.

### Management's Responsibility for the Statement of Compensation

Management of Northwoodcare Halifax Incorporated is responsible for the preparation of the statement of compensation in accordance with the financial reporting provisions in the Public Sector Compensation Disclosure Act bill no. 115, and for such internal control as management determines is necessary to enable the preparation of a statement of compensation that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the statement of compensation 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 Statement of compensation is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement of compensation. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement of compensation, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the statement of compensation 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 statement of compensation.

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 statement of compensation of Northwoodcare Halifax Incorporated for the year ended March 31, 2017, is prepared, in all material respects, in accordance with the financial reporting provisions in the Public Sector Compensation Disclosure Act, bill no. 115.

**Basis of Accounting**

Without modifying our opinion, we draw attention to Note 1 to the statement of compensation, which describes the basis of accounting. The statement of compensation is prepared to meet the requirements of the Public Sector Compensation Disclosure Act. As a result, the statement of compensation may not be suitable for another purpose.

The image shows the signature of Deloitte LLP in a cursive, handwritten style.

Chartered Professional Accountants  
October 4, 2017

# Northwoodcare Halifax Incorporated

## Statement of Compensation

For the year ended March 31, 2017

(in thousands of dollars)

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Name	Total compensation April 1, 2016 to March 31, 2017
	\$
Jerabek, Reinhard	102,386
Misener, Catherine	109,864
Ryan, Josephine	106,380
Simm, Janet	100,204

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# Northwoodcare Halifax Incorporated

## Note to the Statement of Compensation

As at March 31, 2017

(in thousands of dollars)

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### 1. Basis of Accounting

The statement of compensation has been prepared in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act bill no. 115 (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,
- (iv) the value of the benefit derived from accommodation provided or any subsidy with respect to the living accommodation,
- (v) payments made for exceptional benefits not provided to the majority of employees,
- (vi) payments for memberships in recreational clubs or organization, and
- (vii) 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.