

Schedule of Compensation for the  
Public Sector Compensation Disclosure Act of

**Nova Scotia Hearing and Speech Centres**  
Year ended March 31, 2024

**LYLE TILLEY DAVIDSON**  
Chartered Professional Accountants

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**INDEPENDENT AUDITORS' REPORT**

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To the Board of Directors of **Nova Scotia Hearing and Speech Centres**

*Opinion*

We have audited the accompanying Schedule of Compensation for the Public Sector Compensation Disclosure Act of **Nova Scotia Hearing and Speech Centres** (the "Centres") for the year ended March 31, 2024, and a summary of other explanatory information (together, the "Schedule"). The Schedule has been prepared by management in accordance to Section 4 of the Public Sector Compensation Disclosure Act.

In our opinion, the information presented in the accompanying Schedule presents fairly, in all material respects, the compensation of the Centres for the year ended March 31, 2024, in accordance with Section 4 of the Public Sector Compensation Disclosure Act.

*Basis of 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 Centres 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 those 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 the notes to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the Centres in meeting the requirement of the Public Sector Compensation Disclosure Act. 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 compliance with Section 4 of the Public Sector Compensation Disclosure Act, and for such internal control as management determines 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 Centres' financial reporting process.

*Auditor's Responsibility for 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 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 the 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 Centres' internal control.
- Evaluate the overall presentation, structure, and content of the Schedule, including the disclosures, and whether the Schedule represents the underlying transactions and events in a manner that achieves fair presentation.

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, Nova Scotia  
September 13, 2024

A handwritten signature in black ink that reads "Lyle Tilley Davidson". The signature is written in a cursive, flowing style.

CHARTERED PROFESSIONAL ACCOUNTANTS

## Notes

1. The compensation amount is calculated in accordance with the requirements of the Public Sector Disclosure Act. Compensation includes total base income before taxes for 2023 - 24 as well as all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts, payments made for exceptional benefits, and the value of the benefit derived from vehicles or allowances with respect to vehicles.

The Public Sector Compensation Disclosure Act requires public sector bodies to disclose the names and compensation paid to individuals who receive compensation of \$100,000 or more.

2. For the year ended March 31, 2024, the following individuals received compensation of \$100,000 or more:

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Mason-Browne, Anne L	\$	159,946
Kolanko, Robert J	\$	123,858
Noel, Greg A	\$	120,418
Walker, Sharon D	\$	119,723
Curry, Marcia J	\$	114,875
Ryan, Angela P	\$	112,025
MacEachern, Leah W B	\$	108,615
Doucet, Danielle C	\$	104,262
Hart, Laura E	\$	101,564
Boyne, Sarah M	\$	101,397
Scott, Lori A	\$	100,593
Comeau, Michel G	\$	100,111

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