

Schedule of Compensation for the
Public Sector Compensation Disclosure Act of

Nova Scotia Hearing and Speech Centres

Year ended March 31, 2017

LYLE TILLEY DAVIDSON
Chartered Professional Accountants

INDEPENDENT AUDITORS' REPORT

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

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, 2017, and a summary of other explanatory information (together, the "schedule"). The schedule has been prepared by management based on Section 4 of the Public Sector Compensation Disclosure Act.

Management's responsibility for the schedules

Management is responsible for the preparation of this schedule in accordance with Section 4 of the Public Sector Compensation Disclosure 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.

Auditors' 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 auditors' judgement, including assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditors consider internal controls relevant to the Centres' 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 Centres' 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 in the schedule of compensation for the Public Sector Compensation Disclosure Act of **Nova Scotia Hearing and Speech Centres** for the year ended March 31, 2017 is prepared, in all material respects, in accordance with Section 4 of the Public Sector Compensation Disclosure Act.

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 assist the Centres to meet the requirements of Section 4 of the Public Sector Compensation Disclosure Act. As a result, the schedule may not be suitable for another purpose.

Halifax, Canada

Lyle Tilley Davidson

CHARTERED PROFESSIONAL ACCOUNTANTS

Nova Scotia Hearing and Speech Centres
SCHEDULE OF COMPENSATION FOR THE
PUBLIC SECTOR COMPENSATION DISCLOSURE ACT

Year ended March 31, 2017

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 2016-17 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, 2017, the following individuals received compensation of \$100,000 or more:

Anne Mason Brown, Chief Executive Officer	\$125,524
Greg Noel	\$100,891
Barbara Stoesz	\$103,042
