



**Nova Scotia Utility and Review Board
Schedule of Compensation
March 31, 2013**



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INDEPENDENT AUDITORS' REPORT

TO THE CHAIR AND MEMBERS OF THE NOVA SCOTIA UTILITY AND REVIEW BOARD:

We have audited the accompanying schedule of compensation equal to or in excess of \$100,000 for individuals employed by the Nova Scotia Utility and Review Board for the year ended March 31, 2013 ("the schedule"). The schedule has been prepared by management in accordance with the provisions of the *Public Sector Compensation Disclosure Act*.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the schedule in accordance with the provisions 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 auditor's judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board's 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 Board'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 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 equal to or in excess of \$100,000 for individuals employed by the Board for the year ended March 31, 2013 is prepared, in all material respects, in accordance with the provisions of the *Public Sector Compensation Disclosure Act*.

Basis of Accounting

Without modifying our opinion, we draw attention to the note to the schedule, which describes the basis of accounting. The schedule is prepared to provide information as required under the *Public Sector Compensation Disclosure Act*. As a result, the schedule may not be suitable for another purpose.

**Levy
Casey
Carter
MacLean**
Chartered Accountants

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June 20, 2013


LEVY CASEY CARTER MACLEAN
Chartered Accountants

NOVA SCOTIA UTILITY AND REVIEW BOARD
Schedule of Compensation
Year ended March 31, 2013

Basis of Presentation

This schedule lists employees of the Nova Scotia Utility and Review Board who received compensation and benefits equal to or in excess of \$100,000 for the year ended March 31, 2013. The amounts reported were calculated in accordance with the definition of compensation provided in Section 2 of the *Public Sector Compensation Disclosure Act*. This Act requires the inclusion of payments and other exceptional benefits not provided to the majority of employees. The amounts also include payments made for professional dues and memberships, and the Supplemental Employee Retirement Plan.

Name	Compensation
Allen, Paul	\$129,692
Almon, David	147,791
Clarke, Roberta	145,275
Cochrane, Wayne	147,968
Deveau, Roland	152,451
Dhillon, Kulvinder	144,189
Doehler, Murray	144,438
Gurnham, Peter	185,726
Payzant, Philip	100,383
Ring, Dawna	146,258