

**PEGUIS FIRST NATION
Schedule of Remuneration and
Expenses – Chief and
Councillors**

For the year ended March 31, 2019

PEGUIS FIRST NATION

Schedule of Remuneration and Expenses – Chief and Councillors

For the year ended March 31, 2019

Contents

Independent Practitioner's Review Engagement Report	2
Schedule of Remuneration and Expenses – Chief and Councillors	4
Note to Schedule	4



Tel: 204-956-7200
Fax: 204-926-7201
Toll-Free: 866-863-6601
www.bdo.ca

BDO Canada LLP
700 - 200 Graham Avenue
Winnipeg MB R3C 4L5 Canada

Independent Practitioner's Review Engagement Report

To the Members of Peguis First Nation

We have reviewed the accompanying Schedule of Remuneration and Expenses - Chief and Councillors of **Peguis First Nation** for the year ended March 31, 2019, and a summary of significant accounting policies and other explanatory information (together, "the Schedule"). The Schedule has been prepared by management, pursuant to the requirements of the Department of Indigenous Services Canada 2018-2019 Year-end Reporting Handbook.

Management's Responsibility for the Schedule

Management of **Peguis First Nation** is responsible for the preparation of the Schedule in accordance with the financial reporting provisions in the Department of Indigenous Services Canada 2018-2019 Year-end Reporting Handbook, 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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the Schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which required us to comply with relevant ethical requirements.

A review of the Schedule in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this Schedule.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Schedule is not prepared, in all material respects, in accordance with the financial reporting provisions in the Department of Indigenous Services Canada 2018-2019 Year-end Reporting Handbook.



Basis of Accounting

Without modifying our conclusion, we draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist Peguis First Nation to meet the requirements subsection 6(1) of the First Nations Financial Transparency Act. As a result, the Schedule may not be suitable for another purpose.

BDO Canada LLP

Chartered Professional Accountants

Winnipeg, Manitoba
November 1, 2019

PEGUIS FIRST NATION
Schedule of Remuneration and Expenses – Chief and Councillors
(Unaudited)

For the year ended March 31, 2019

<u>Individual</u>	<u>Position</u>	<u># of months</u>	<u>Remuneration (Note 1)</u>	<u>Total Band Business Expenses (Note 1)</u>	<u>Indirect Expenses not paid to Chief and Council (Note 1)</u>
Bear, Mary Tyler	Councillor	12	84,684	69,103	-
Hudson, Glenn	Chief	12	123,093	94,998	15,106
Spence-Meeches, Annette	Councillor	12	81,892	16,915	12,768
Sutherland, Glennis	Councillor	12	95,904	84,597	16,958
Sutherland, Wade	Councillor	12	97,777	58,719	13,066

Note 1. Definition of Remuneration and Expenses

Peguis First Nation follows the accrual basis of accounting using the principles of Canadian public sector accounting standards for this reporting. Remuneration as defined in the First Nation Financial Transparency Act as any salaries, wages, commissions, bonuses, fees, honoraria, and dividends and other monetary benefits – other than the reimbursement of expense – and non-monetary benefits.

Expenses as defined in the First Nation Financial Transparency Act include the costs of transportation, accommodation, meals, hospitality and incidental expenses. The remuneration and expenses presented above include remuneration paid and expenses reimbursed to the First Nation's Chief and each of its Councillors, acting in their capacity as such and in any other capacity, including their personal capacity, by the First Nation and by any entity that in accordance with Canadian generally accepted accounting principles, is required to be consolidated with the First Nation.

The Remuneration and Expenses presented in this schedule includes only amounts paid by Peguis First Nation and does not include any other forms of remuneration and expenses paid to individuals as a result of positions held outside the government reporting entity of Peguis First Nation.

Indirect expenses are costs paid on behalf of the individuals to conduct their duties. These costs are also included in the Total Band Business Expenses as disclosed.