

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

For the year ended March 31, 2020

PEGUIS FIRST NATION

Schedule of Remuneration and Expenses – Chief and Councillors

For the year ended March 31, 2020

Contents

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



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

BDO Canada LLP
201 Portage Avenue - 26th Floor
Winnipeg MB R3B 3K6 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, 2020, 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 2019-2020 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 2019-2020 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 2019-2020 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
January 22, 2021

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

For the year ended March 31, 2020

Individual	Position	Number of Months	Remuneration (Note 1)	Total Band Business Expenses (Note 1)	Indirect Expenses not paid to Chief and Council (Note 1)
Bear, Mary Tyler	Councillor	12	96,818	84,305	19,660
Favel, Martin	Councillor	12	95,556	78,745	17,516
Hudson, Glenn	Chief	12	131,898	79,911	25,524
Spence-Meeches, Annette	Councillor	12	88,393	32,480	14,585
Sutherland, Glennis	Councillor	12	101,151	109,440	16,032
Sutherland, Wade	Councillor	12	95,150	62,996	16,983
Wilson, Kelvin C.	Councillor	12	88,290	76,076	-

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

For the year ended March 31, 2020

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.

Council severance accruals are included when accrued. During the year, Council paid out their severance accruals previously reported and not included above, as follows:

Bear, Mary Tyler	\$59,066
Hudson, Glenn	\$18,394
Sutherland, Glennis	\$35,367
Sutherland, Wade	\$45,000