

Kitsumkalum Indian Band
Schedule of Remuneration and Expenses
Chief and Councillors
For the year ended March 31, 2018
(Unaudited)

Independent Practitioner's Review Engagement Report

To the Members of the Kitsumkalum Indian Band

We have reviewed the accompanying Schedule of Remuneration and Expenses (Chief and Councillors) ("the schedule") of the Kitsumkalum Indian Band for the year ended March 31, 2018. The schedule has been prepared by management of the Kitsumkalum Indian Band based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of the Kitsumkalum Indian Band is responsible for the preparation of the schedule in accordance with the *First Nations Financial Transparency 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.

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 require 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 *First Nations Financial Transparency Act*.

Terrace, British Columbia

December 19, 2018


Chartered Professional Accountants

ANNEX B

**Schedule of Remuneration and Expenses
(Chief and Councillors)**

**Name of Recipient KITSUMKALUM BAND
For the Year Ended March 31, 2018**

Name of Individual	Position Title	Number of Months [Note 1]	Remuneration [Note 2]	Expenses [Note 3]
Don T. ROBERTS	Chief	12	\$ 71,819	\$ 21,404
Cynthia BOHN	Councillor	12	\$ 60,076	\$ 10,956
Wayne BOLTON	Councillor	12	\$ 86,721	\$ 16,003
Kenny Brown Jr.	Councillor	12	\$ 55,025	\$ -
Troy SAM	Councillor	12	\$ 67,911	\$ -
Susan SPALDING	Councillor	12	\$ 6,145	\$ 186
Kathy WESLEY	Councillor	12	\$ 42,307	\$ 1,806
Lisa WESLEY	Councillor	12	\$ 77,944	\$ 1,247

1. The number of months during the fiscal year that the individual was a chief or councillor.

2. As per the First Nations Financial Transparency Act:

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits — other than the reimbursement of expenses — and non-monetary benefits.

Examples are provided in the supporting document which accompanies this document on AANDC's Internet site entitled: "Supplementary Information".

3. As per the First Nations Financial Transparency Act:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.