

Kitsumkalum Indian Band
Schedule of Remuneration and Expenses
Chief and Councillors
For the year ended March 31, 2019
(Unaudited)

Management's Responsibility

To the Members of Kitsumkalum Indian Band:

Management is responsible for the preparation and presentation of the accompanying consolidated schedule of remuneration and expenses paid to elected officials, including responsibility for significant accounting judgments and estimates in accordance with the First Nations Financial Transparency Act and the Financial Reporting Requirements established by Indigenous Services Canada for the year ended March 31, 2019. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated schedule of remuneration and expenses paid to elected officials, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial information.

Chief and Council is composed primarily of individuals who are neither management nor employees of the Band. The Chief and Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Chief and Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Chief and Council is also responsible for recommending the appointment of the Band's external accountants.

MNP LLP is appointed by the Chief and Council to review the schedule of remuneration and expenses paid to elected officials and report directly to them; their report follows. The external accountants have full and free access to, and meet periodically, with both the Chief and Council and management to discuss their findings.



Band Administrator

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, 2019. 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

July 31, 2019

MNP LLP

Chartered Professional Accountants

ANNEX B

**Schedule of Remuneration and Expenses
(Chiefs and Councilors)**

**Name of Recipient KITSUMKALUM BAND
For the Year Ended March 31, 2019**

Name of Individual	Position Title	Number of Months [Note 1]	Remuneration [Note 2]	Expenses [Note 3]
Don T. ROBERTS	Chief	12	\$65,255	\$25,902
Cynthia BOHN	Councilor	12	\$66,377	\$8,036
Wayne BOLTON	Councilor	12	\$89,154	\$22,582
Kenny BROWN JR	Councilor	12	\$111,799	\$190
Troy SAM	Councilor	12	\$67,867	\$1,253
Susan SPALDING	Councilor	11	\$6,106	\$1,588
Kathy WESLEY	Councilor	12	\$15,109	\$2,092
Lisa WESLEY	Councilor	12	\$72,215	\$2,274
Aaron HORNER	Councilor	1	\$2,871	\$0

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 ISC'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.