

Whitefish River First Nation
Schedule of Remuneration and Expenses (Chief and Councillors)
For the year ended March 31, 2018

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Independent Practitioner's Engagement Report

To the Members of Whitefish River First Nation

We have reviewed the accompanying Schedule of Remuneration and Expenses – Chief and Councillors of Whitefish River First Nation for the year ended March 31, 2018, 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 and Northern Affairs Canada and Health Canada 2017-18 Year-end Reporting Handbook.

Management's Responsibility for the Schedule

Management of Whitefish River First Nation is responsible for the preparation of the Schedule in accordance with the financial reporting provisions in the Department of Indigenous and Northern Affairs Canada and Health Canada 2017 – 2018 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 and Northern Affairs Canada and Health Canada 2017 – 2018 Year-end Reporting Handbook.

Basis of Accounting and Restriction on Use

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 Whitefish River First Nation to meet the requirements of subsection 6(1) of the First Nations Financial Transparency Act. As a result, the Schedule may not be suitable for another purpose. Our report is intended solely for the members of the Whitefish River First Nation and the Minister of Indigenous and Northern Affairs Canada and Health Canada and should not be used by parties other than the members of the Whitefish River First Nation and the Minister of Indigenous and Northern Affairs Canada and Health Canada.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants
Sault Ste. Marie, Ontario
July 30, 2018

Whitefish River First Nation

Schedule of Remuneration and Expenses (Chief and Councillors)

For the year ended March 31, 2018

Name of Individual	Position/Title	Number of Months Note 1	Remuneration (Notes 2, 4)	Expenses (Notes 3, 4)
F. Paibomsai	Chief	12.00	\$ 73,846	\$ 31,041
L. Nahwegahbow	Councillor	12.00	9,900	946
C. McGregor	Councillor	12.00	9,900	14,782
C. McGregor	Administrative Assistant	-	32,000	117
E. Osche	Councillor	12.00	9,900	9,568
E. Osche	Trust Co-ordinator	-	15,593	1,561
G. McGregor	Councillor	12.00	9,900	48
G. McGregor	Maintenance Assistant	-	30,400	-
D. Shawanda	Councillor	12.00	9,900	3,500
D. Shawanda	Finance Director	-	65,583	3,865
M. Shawanda	Councillor	12.00	9,900	1,226
M. Shawanda	Water Treatment Planr Operator	-	47,092	-

Notes: Notes:

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.
3. As per the First Nations Financial Transparency Act, "expenses" include the costs of transportation, accommodation, meals, hospitality and incidental expenses.
4. 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 controlled by the First Nation.