

**Little Pine First Nation**  
**Schedule of Remuneration and Expenses**  
**Chief and Councillors**

*March 31, 2017*

## **Management's Responsibility**

To the Members of Little Pine First Nation:

Management is responsible for the preparation and presentation of the accompanying Schedule of Remuneration and Expenses – Chief and Councillors, including responsibility for significant accounting judgments and estimates in accordance with the First Nations Financial Transparency Act. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the schedule of remuneration and expenses, 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 are responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. The Council is also responsible for recommending the appointment of the First Nation's external accountants.

MNP LLP is appointed by Chief and Council on behalf of the Members to review the schedule and report directly to them; their report follows. The external accountants have full and free access to, and meet periodically and separately with, both the Council and management to discuss their review engagement results.

August 18, 2017

*(signature on file)*

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Marvina Pete, Band Manager

## Review Engagement Report

To the Members of Little Pine First Nation:

We have reviewed the Schedule of Remuneration and Expenses – Chief and Councillors of Little Pine First Nation for the year ended March 31, 2017. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the First Nation.

A review does not constitute an audit and consequently we do not express an audit opinion on the Schedule of Remuneration and Expenses – Chief and Councillors.

Based on our review, nothing has come to our attention that causes us to believe that the schedule is not, in all material respects, in accordance with the First Nations Financial Transparency Act.

Prince Albert, Saskatchewan

August 18, 2017

*MNP LLP*

Chartered Professional Accountants

**Little Pine First Nation  
Schedule of Remuneration and Expenses  
Chief and Councillors  
Year ended March 31, 2017**

**“Unaudited”**

	<u># of Months</u>	<u>Remuneration</u>	<u>Travel</u>
<b>Chief and Council</b>			
Wayne Semaganis	12	61,551	59,622
Serinda Baptiste	12	55,139	44,637
Russell Kennedy	12	53,392	40,852
Richard Checkosis	12	55,439	26,979
Carl Kennedy	12	55,139	47,902
Christine Jack	12	56,885	34,303
		<b>\$ 337,545</b>	<b>\$ 254,295</b>

The amounts paid to the Chief and Council for travel are to reimburse them for the out of pocket costs they incurred. These amounts should not be considered as part of their remuneration.

Approved on behalf of Chief & Council

(signature on file) Chief, Wayne Semaganis

(signature on file) Councillor, Lawrence Kennedy