

**Little Pine First Nation**

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

*March 31, 2019*



## 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.

May 18, 2022

***(Signature on file)***

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Management

## Review Engagement Report

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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, 2019. 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

May 25, 2022

MNP LLP

Chartered Professional Accountants



**Little Pine First Nation  
Schedule of Remuneration and Expenses  
Chief and Councillors  
Year ended March 31, 2019**

“Unaudited”

	<u># of Months</u>	<u>Remuneration</u>	<u>Travel</u>	<u>Trust Travel</u>
<b><i>Chief and Council</i></b>				
Wayne Semaganis	12	59,552	29,577	6,883
Serinda Baptiste	12	53,691	43,532	6,024
Richard Checkosis	12	53,691	27,765	6,883
Carl Kennedy	12	49,527	43,127	7,898
Russell Kennedy	12	53,691	36,747	7,898
Christine Jack	12	50,395	24,999	7,451
		<b>\$ 320,547</b>	<b>\$ 205,747</b>	<b>\$ 43,037</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

(Signature on file) Councillor