



Sweetgrass First Nation

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

March 31, 2019



MANAGEMENT'S RESPONSIBILITY

To Members of Sweetgrass 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 Indigenous Services Canada's Financial Reporting Requirements. 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 – Chief and Councillors, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safe guarded 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. Chief and Council fulfil these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. Chief and Council are also responsible for appointing the First Nation's external accountants.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by Chief and Council on behalf of the Members to review the Schedule of Remuneration and Expenses – Chief and Councillors and report directly to the Members; their report follows. The external accountants have full and free access to, and meet periodically and separately with, both the Chief and Council and management to discuss their review engagement results.

Signed by: Juliano Tupone Management

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Sweetgrass First Nation:

We have reviewed the accompanying Schedule of Remuneration and Expenses – Chief and Councillors of Sweetgrass First Nation for the year ended March 31, 2019. The Schedule has been prepared by management of the First Nation in accordance with of Indigenous Services Canada's Financial Reporting Requirements.

Management's Responsibility for the Schedule

Management is responsible for the preparation of this Schedule in accordance with Indigenous Services Canada's Financial Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of a 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 accompanying 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 this Schedule is not prepared, in all material respects, in accordance with Indigenous Services Canada's Financial Reporting Requirements.

Basis of Accounting

Without modifying our conclusion, we draw attention that the basis of accounting used is as per the Indigenous Services Canada's Financial Reporting Requirements. The Schedule is prepared to assist Sweetgrass First Nation to comply with Indigenous Services Canada's Financial Reporting Requirements as referred to above. As a result, this Schedule may not be suitable for another purpose.

Saskatoon, Saskatchewan
July 11, 2019

MNP LLP
Chartered Professional Accountants



**SWEETGRASS FIRST NATION
SCHEDULE OF REMUNERATION AND EXPENSES
- CHIEF AND COUNCILLORS
YEAR ENDED MARCH 31, 2019**

“Unaudited”

	Months	Remuneration	Expenses	Other Remuneration
Chief Laurence Paskemin	12	\$ 65,000	18,432	900
Lavina Adams	12	39,000	17,271	900
Trina Albert	12	39,000	17,002	450
Ralph Fox	12	39,000	19,244	3,325
Hazen Paskemin	12	39,000	17,400	900
Bruce Paskemin	7	22,500	9,734	525
Jean Pooyak	7	<u>23,910</u>	<u>9,438</u>	<u>525</u>
		<u>267,410</u>	<u>108,521</u>	<u>7,525</u>

The amounts paid to Chief and Council for expenses 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 and Council

Signed by: Laurence Paskemin
Chief

Signed by: Lavina Adams
Councillor