

AHTAHKAKOOP CREE NATION

August 11, 2014

PricewaterhouseCoopers LLP
123 2nd Avenue South, Suite 200
Saskatoon, Saskatchewan, Canada
S7K 7E6

We are providing this letter in connection with your review of the Schedule of Salaries, Honoraria, Travel Expenses and Other Remuneration Paid to Elected, Appointed and Unelected Senior Officials of Ahtahkakoop Cree Nation for the year ended March 31, 2014 (the financial information).

We understand that you have performed a review of the financial information in accordance with Canadian generally accepted standards for review engagements. We also understand that your review procedures consisted primarily of inquiry, analytical procedures and discussion, which are not designed to identify, nor can they necessarily be expected to disclose, fraud, shortages, errors or other irregularities, should any exist.

The objective of your review differs significantly from an audit of financial statements in accordance with Canadian generally accepted auditing standards and does not provide a basis for the expression of an opinion as to whether the financial information is presented fairly, in all material aspects, in accordance with Section 7.4 of the Aboriginal Affairs and Northern Development Canada Year End Reporting Handbook (Section 7.4).

Management's responsibilities

We have fulfilled our responsibilities, as set out in the terms of the engagement letter:

- we are responsible for the preparation and fair presentation of the financial information in accordance with Section 7.4;
- we are responsible for the design and implementation of programs and controls to prevent and detect fraud and error; and
- we have provided you with all relevant information and access, as agreed in the terms of the engagement.

We confirm the following representations:

Preparation of financial information

The financial information referred to above is complete and is presented fairly in accordance with Section 7.4. All transactions have been recorded in the accounting records and are reflected in the financial information referred to above.

Accounting policies

We confirm that we have reviewed our accounting policies and, having regard to the possible alternative policies, our selection and application of accounting policies and estimation techniques used for the preparation and presentation of the financial information is appropriate in our particular circumstances to present fairly in all material respects in accordance with Section 7.4.

Disclosure of information

We have provided you with:

- access to all information of which we are aware that is relevant to the preparation of the financial information, such as records, documentation and other matters including:

- contracts and related data;
- information regarding significant transactions and arrangements that are outside of the normal course of business;
- all minutes of the meetings of Chief and Council or summaries of actions of recent meetings for which minutes have not yet been prepared. All significant Chief and Council actions are included in the summaries.
- additional information that you have requested from us for the purpose of the review; and
- unrestricted access to persons within the entity from whom you determined it necessary to obtain review evidence.

We have responded fully to all inquiries made to us.

Completeness of transactions

All contractual arrangements entered into by us with third parties have been properly reflected in the accounting records and/or, where material (or potentially material) to the financial information, have been disclosed to you. We have complied with all aspects of contractual agreements that could have a material effect on the financial information in the event of non-compliance.

Fraud

We have disclosed to you:

- all information in relation to fraud, suspected or alleged fraud of which we are aware affecting the Cree Nation involving management, employees who have significant roles in internal control or others where the fraud could have a material effect on the financial information; and
- all information in relation to any allegations of fraud, or suspected fraud, affecting the financial information, communicated by employees, former employees, analysts, regulators or others.

Compliance with laws and regulations

We have no knowledge of any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements.

We are not aware of any illegal or possibly illegal acts committed by the Cree Nation's Chief and Council, officers or employees acting on the Cree Nation's behalf.

Misstatements detected during the review

Certain representations in this letter are described as being limited to those matters that are material. Items are also considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person, relying on the information, would have been changed or influenced by the omission or misstatement.

We confirm that the financial information is free of material misstatements, including omissions. There were no uncorrected misstatements or adjusted misstatements identified during your review.

Yours truly,

AHTAHKAKOOP CREE NATION



Austin Ahenakew, Band Administrator



Dean Albert, Director of Finance

Ahtahkakoop Cree Nation

**Schedules of Salaries, Honoraria, Travel
Expenses and Other Remuneration Paid to
Elected and Unelected Senior Officials
(Unaudited)**

March 31, 2014



August 11, 2014

Review Engagement Report

**To the Members of
Ahtahkakoop Cree Nation**

At the request of **Ahtahkakoop Cree Nation**, we have reviewed the Schedules of Salaries, Honoraria, Travel Expenses and Other Remuneration Paid to Elected and Unelected Senior Officials of Ahtahkakoop Cree Nation as at March 31, 2014, prepared in accordance with the provisions of Section 7.4 of the Aboriginal Affairs and Northern Development Canada Year-End Reporting Handbook. 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 Cree Nation.

A review does not constitute an audit and, consequently, we do not express an audit opinion on the Schedules of Salaries, Honoraria, Travel Expenses and Other Remuneration Paid to Elected and Unelected Senior Officials.

Based on our review, nothing has come to our attention that causes us to believe that the Schedules of Salaries, Honoraria, Travel Expenses and Other Remuneration Paid to Elected and Unelected Senior Officials is not, in all material respects, in accordance with the provisions of Section 7.4 of the Aboriginal Affairs and Northern Development Canada Year-End Reporting Handbook.

PricewaterhouseCoopers LLP

Chartered Accountants

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PwC refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.

Ahtahkakoop Cree Nation

Schedules of Salaries, Honoraria, Travel Expenses and Other Remuneration for Elected Officials
(Unaudited)

For the year ended March 31, 2014

Name	Position	Months #	Salary \$	Honorarium \$	Travel \$	Other \$	Total \$
Ahenakew, Larry	Chief	12	89,040	20,750	28,917	-	138,707
Ahenakew, Neil	Council Member	12	11,000	9,013	8,460	250	28,723
Ahenakew, Russel	Council Member	12	24,200	6,204	5,395	250	36,049
Isbister, Bryce	Council Member	3	6,050	349	2,258	-	8,657
Little, Carmen	Council Member	12	11,000	7,255	9,774	250	28,279
Masuskapoe, Jason	Council Member	12	24,200	6,953	10,506	250	41,909
Sasakamoose, Barry	Council Member	12	11,000	6,862	11,968	-	29,830
Sasakamoose, Eliza	Council Member	12	11,000	9,201	3,285	141	23,627
Sasakamoose, Stanley	Council Member	12	16,500	13,412	16,316	3,876	50,104
Williams, Raymond	Council Member	12	16,500	6,716	6,056	-	29,272
Bird, Cheryl	Council Member	3	2,750	535	1,368	-	4,653
Bird, Glen	Council Member	12	24,200	4,011	5,426	250	33,887
Little, Irvin	Council Member	12	24,192	9,473	6,597	250	40,512
Ahenakew, Burton	Council Member	9	18,150	10,046	4,847	12	33,055
Ahenakew, Frank	Council Member	9	8,250	13,057	4,323	8,515	34,145
			298,032	123,837	125,496	14,044	561,409

Ahtahkakoop Cree Nation

Schedules of Salaries, Honoraria, Travel Expenses and Other Remuneration for Elected Officials
Employed by the Band
(Unaudited)

For the year ended March 31, 2014

Name	Position	Months #	Salary \$	Travel \$
Ahenakew, Neil	CEO of AC Developments	12	71,676	8,960
Little, Carmen	TLE Coordinator	12	58,000	5,539
Sasaskamoose, Barry	Director of Housing	12	53,728	17,019
Sasakamoose, Stanley	Director of Recreation and Culture	12	41,094	13,095
Williams, Raymond	Bus Contractor	7	21,539	-
Sasakamoose, Eliza	Community Health Representative	12	47,398	4,359
Ahenakew, Frank	Water Truck Driver	9	28,685	-
			<hr/>	
			322,120	48,972

The accompanying notes are an integral part of these schedules of salaries, honoraria, travel expenses and other remuneration financial statements.
