

Ahtahkakoop Cree Nation

**Schedule of Remuneration and Travel Expenditures
– Elected Officials**

March 31, 2019



MANAGEMENT'S RESPONSIBILITY

To Members of Ahtahkakoop Cree Nation:

Management is responsible for the preparation and presentation of the accompanying Schedule of Remuneration and Travel Expenses – Elected Officials, including responsibility for significant accounting judgments and estimates in accordance with *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 – Elected Officials, 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. 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 to review the Schedule of Remuneration and Travel Expenses – Elected Officials 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.

July 25, 2019

(signature on file) Management

Independent Practitioners' Review Engagement Report

To the Members of the Ahtahkakoop Cree Nation

We have reviewed the accompanying Schedule of Remuneration and Travel Expenses – Elected Officials of the Ahtahkakoop Cree Nation, and a summary of significant accounting policies (together “the Schedule”) for the year ended March 31, 2019. The Schedule has been prepared by management of the Ahtahkakoop Cree Nation based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of the Ahtahkakoop Cree Nation is responsible for the preparation of the Schedule in accordance with the *First Nations Financial Transparency Act*, 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.

Practitioners' 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 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 the Schedule is not prepared, in all material respects, in accordance with the *First Nations Financial Transparency Act*.

Basis of Accounting

Without modifying our conclusion, we draw that the basis of accounting used is as per the *First Nation Financial Transparency Act*. The Schedule is prepared to assist the Ahtahkakoop Cree Nation to meet the requirements of the *First Nations Financial Transparency Act*. As a result, the Schedule may not be suitable for another purpose.

Prince Albert, Saskatchewan

July 25, 2019

MNP LLP

Chartered Professional Accountants

MNP

**AHTAHKAKOOP CREE NATION
SCHEDULE OF REMUNERATION AND TRAVEL EXPENDITURES
ELECTED OFFICIALS
YEAR ENDED MARCH 31, 2019**

“Unaudited”

Remuneration and Reimbursed Travel Expenditures for activities and duties related to:

Council Member	Number of Months	Chief and Council			Nation Employee	
		Honoraria	Other	Travel *	Salary	Travel *
Chief Larry Ahenakew	12	16,490	-	34,053	94,647	-
Stanley Sasakamoose	12	7,197	17,384	20,443	29,947	29,776
Burton Ahenakew	12	6,913	29,512	8,074	-	-
Bryce Isbister	12	8,662	27,242	8,064	-	-
Utin Ahenakew	12	9,417	24,947	8,258	6,311	250
Clifford S. Ahenakew	12	7,520	27,242	7,600	-	-
James Isbister	12	11,289	12,455	13,788	49,620	963
David Mususkapoe	12	9,953	12,455	11,826	24,734	-
Ben Ahenakew	12	6,071	12,455	10,929	41,060	2,637
Carmen Little	12	6,723	12,455	8,461	60,455	2,747
Patricia Isbister	12	6,063	12,455	7,261	43,152	2,402
Eliza Sasakamoose	12	8,369	12,455	2,936	75,363	9,913
		<u>104,667</u>	<u>201,057</u>	<u>141,693</u>	<u>425,289</u>	<u>48,688</u>

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

Some Councillors are also employees of the Ahtahkakoop Cree Nation. The employment salaries should not be considered as part of their remuneration as Councillors.

Chief

Councillor

(signature on file)