

Doig River First Nation
Schedule of Remuneration and Expenses – Chief and Council
March 31, 2023

Management's Responsibility

To the Members Doig River First Nation:

Management is responsible for the preparation and presentation of the accompanying schedule of remuneration and expenses, 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 is composed entirely of individuals who are neither management nor employees of the First Nation. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. 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 Council on behalf of the members to review the schedule of remuneration and expenses 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.

July 31, 2023

Originally signed by Shona Nelson

Band Manager

Independent Practitioner's Review Engagement Report

To the Members of Doig River First Nation:

We have reviewed the accompanying schedule of remuneration and expenses (Chief and Council) ("the schedule") of Doig River First Nation, and a summary of significant accounting policies (together "the schedule") for the year ended March 31, 2023. The schedule has been prepared by management of Doig River First Nation based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of Doig River First 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.

Practitioner's 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 attention to Note 1 to the schedule, which describes the basis of accounting. The schedule is prepared to assist Doig River First Nation to meet the requirements of the *First Nations Financial Transparency Act*. As a result, the schedule may not be suitable for another purpose.

Edmonton, Alberta
July 31, 2023



Chartered Professional Accountants

DOIG RIVER FIRST NATION
Schedule of Remuneration and Expenses - Chief and Council
For the year ended March 31, 2023

<u>Name of Individual</u>	<u>Position Title</u>	<u>Number of Months</u>	<u>Remuneration (inclusive of benefits)</u>	<u>Expenses</u>
Starr Acko	Councillor	12	143,785.52	\$ 120
Brittany Brinkworth	Councillor	12	143,785.52	
Trevor Makadahay	Chief	12	161,048.15	
Garry Oker	Councillor	12	143,785.52	
			<u>\$ 592,405</u>	<u>\$ 120.00</u>

Doig River First Nation
Notes to the Financial Information
For the year ended March 31, 2023

1. Basis of accounting

This financial information has been prepared using the required presentation and financial reporting provisions of the *First Nations Financial Transparency Act*, which does not require all the same disclosure and presentation that would be required under Canadian public sector accounting standards. The remuneration reflects only salaries, wages, commissions, bonuses, fees, honoraria and any other monetary and non-monetary benefits paid to the elected members of Chief and Council. The expenses reflect costs of transportation, accommodation, meals, hospitality, and incidental expenses. The amounts presented in the financial information are based on the March 31, 2023 Doig River First Nations consolidated financial statements which have been prepared in accordance with Canadian public sector accounting standards and reference should be made to those audited consolidated financial statements for complete information.