

**OSOYOOS INDIAN BAND**  
**Schedules of Remuneration and Expenses**  
Year Ended March 31, 2020



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## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

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To the Chief and Council and Members of Osoyoos Indian Band

We have reviewed the accompanying Schedule of Remuneration and Expenses for the Chief and Councilors, and a summary of significant accounting policies and other explanatory information (together, the "Schedules"). The Schedules have been prepared by management, pursuant to the requirements of the Indigenous and Northern Affairs Canada 2019-20 Year-end Reporting Handbook.

### *Management's Responsibility for the Schedules*

Management of Osoyoos Indian Band is responsible for the preparation and fair presentation of these Schedules in accordance with the financial reporting provisions in the Indigenous Services Canada 2019-20 Year-end Reporting Handbook, and for such internal control as management determines is necessary to enable the preparation of the Schedules that are free from material misstatement, whether due to fraud or error.

### *Practitioner's Responsibility for the Schedules*

Our responsibility is to express a conclusion on the Schedules 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 Schedules 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 these financial statements.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that these Schedules are not prepared, in all material respects, in accordance with the financial reporting provisions in the Indigenous Services Canada 2019-20 Year-end Reporting Handbook.

*(continues)*

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Wayne Heal Ltd. Ryan Schulz Ltd.  
Chris Newton Ltd. Kris Omland Ltd.  
Andrew Nendick Inc.



*Basis of Accounting and Restriction on Use*

Without modifying our conclusion, we draw attention to Note 1 to the Schedules, which describes the basis of accounting. The Schedules are prepared to assist Osoyoos Indian Band to meet the requirements of subsection 6(1) of the First Nations Financial Transparency Act. As a result, the Schedules may not be suitable for another purpose. Our report is intended solely for the members of the Osoyoos Indian Band and the Indigenous and Indigenous Services Canada and should not be used by parties other than the members of the Osoyoos Indian Band and the Indigenous Services Canada.

*Omland Heal LLP*

Chartered Professional Accountants

Penticton, BC  
September 10, 2020

**ANNEX B**

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

**Osoyoos Indian Band  
For the Year Ended March 31, 2020**

<b>Name of Individual</b>	<b>Position Title</b>	<b>Number of Months [Note 1]</b>	<b>Remuneration [Note 2]</b>	<b>Expenses [Note 3]</b>
Clarence Louie	Chief	12	172,415	7,266
Veronica McGinnis	Councillor	12	102,959	1,888
Nathan McGinnis	Councillor	12	70,320	5,841
Justin Hall	Councillor	12	22,161	0
Sammy Jo Louie	Councillor	12	48,076	2,216
Leona Baptiste	Councillor	12	92,104	3,159

1. The number of months during the fiscal year that the individual was a chief or councillor.

2. As per the First Nations Financial Transparency Act:

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits — other than the reimbursement of expenses — and non-monetary benefits.

Examples are provided in the supporting document which accompanies this document on AANDC's Internet site entitled: "Supplementary Information".

3. As per the First Nations Financial Transparency Act:

"expenses" include the costs of transportation, accommodation, meals, hospitality and incidental expenses.

# OSOYOOS INDIAN BAND

Notes to Schedules

Year Ended March 31, 2020

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## **1. Definition of Remuneration and Expenses**

Osoyoos Indian Band follows the accrual basis of accounting using the principles of Canadian Public Sector Accounting Standards for this reporting. Remuneration is defined in the First Nation Financial Transparency Act as any salaries, wages, commissions, bonuses, fees, honoraria, and dividends and other monetary benefits - other than the reimbursement of expense - and non-monetary benefits.

Expenses as defined in the First Nation Financial Transparency Act include the costs of transportation, accommodation, meals, hospitality and incidental expenses. The remuneration and expenses presented above include remuneration paid and expenses reimbursed to the Band's chief and each of its councilors, acting in their capacity as such and in any other capacity, including their personal capacity, by the First Nation and by any entity controlled by the First Nation.

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