

**OSOYOOS INDIAN BAND**  
**Schedules of Remuneration and Expenses**  
Year Ended March 31, 2021



---

## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

---

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 the Schedule of Remuneration and Expenses for Unelected Senior Officials and a summary of explanatory information (together, the "Schedules"). The Schedules have been prepared by management, pursuant to the requirements of the Crown-Indigenous Relations and Northern Affairs Canada and Indigenous Services Canada 2019-20 Financial Reporting Guide, for the purposes of compliance with the First Nations Financial Transparency Act.

### *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 Schedules.

### *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 requirements of the Crown-Indigenous Relations and Northern Affairs Canada and Indigenous Services Canada 2019-20 Financial Reporting Guide for the purposes of compliance with the First Nations Financial Transparency Act.

*(continues)*

Omland Heal LLP  
Chartered Professional Accountants  
200 - 498 Ellis Street  
Penticton, B.C. V2A 4M2

Telephone: (250) 492-8444  
Fax: (250) 492-8688  
www.omlandheal.com

*Limited Liability Partnership of Corporations*  
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, Crown-Indigenous Relations and Northern Affairs Canada, and Indigenous Services Canada and should not be used by parties other than the members of the Osoyoos Indian Band, Crown-Indigenous Relations and Northern Affairs Canada, and Indigenous Services Canada.

*Omland Heal LLP*

Chartered Professional Accountants

Penticton, BC  
October 20, 2021

**ANNEX B**

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

**Osoyoos Indian Band  
For the Year Ended March 31, 2021**

Name of Individual	Position Title	Number of Months [Note 1]	Remuneration [Note 2]	Expenses [Note 3]
Clarence Louie	Chief	12	188,510	609
Veronica McGinnis	Councillor	12	108,885	0
Nathan McGinnis	Councillor	12	78,765	815
Justin Hall	Councillor	11	20,997	0
Sonya Jensen	Councillor	2	8,657	0
Sammy Jo Louie	Councillor	12	76,678	1,101
Leona Baptiste	Councillor	12	18,000	50

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, 2021

---

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

Osoyoos Indian Band follows the accrual basis of accounting using the principles of 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.