

Gitga'at First Nation
Consolidated Schedule of Remuneration
and Expenses Paid to Elected Officials
For the year ended March 31, 2016
(Unaudited)

Management's Responsibility

To the Members of Gitga'at First Nation:

Management is responsible for the preparation and presentation of the accompanying consolidated schedule of remuneration and expenses paid to elected officials, including responsibility for significant accounting judgments and estimates in accordance with the First Nations Financial Transparency Act and the Financial Reporting Requirements established by Indigenous and Northern Affairs Canada for the year ended March 31, 2016. 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 consolidated schedule of remuneration and expenses paid to 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 is composed primarily of individuals who are neither management nor employees of the First Nation. The Chief and Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Chief and Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Chief and Council is also responsible for recommending the appointment of the First Nation's external accountants.

MNP LLP is appointed by the Chief and Council to review the schedule of remuneration and expenses paid to elected officials and report directly to them; their report follows. The external accountants have full and free access to, and meet periodically, with both the Chief and Council and management to discuss their findings.

CEO

Review Engagement Report

To the Members of Gitga'at First Nation:

We have reviewed the consolidated schedule of remuneration and expenses paid to unelected senior officials of the Gitga'at First Nation for the year ended March 31, 2016. 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 management.

A review does not constitute an audit and, consequently, we do not express an audit opinion on this consolidated schedule of remuneration and expenses paid to unelected senior officials.

Based on our review, nothing has come to our attention that causes us to believe that this consolidated schedule of remuneration and expenses paid to unelected senior officials is not, in all material respects, in accordance with the Financial Reporting Requirements established by Indigenous and Northern Affairs Canada for the year ended March 31, 2016.

This financial information is solely for the information and use of Chief and Council and management of the Gitga'at First Nation and Indigenous and Northern Affairs Canada for monitoring compliance with the reporting requirements stated above. The financial information is not intended to be and should not be used by anyone other than the specified users or for any other purpose. We have issued an audit report dated August 11, 2016, on the consolidated financial statements of Gitga'at First Nation for the year ended March 31, 2016, and reference should be made to those audited consolidated financial statements for complete information.

Kelowna, British Columbia

August 19, 2016

MNP LLP

Chartered Professional Accountants

Gitga'at First Nation
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Paid to Elected Officials

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(Unaudited)

Name	Position	Number of Months (1)	Honoraria	Salaries and Other	Remuneration (2)	Total (2)	Expenses related to elected position	Expenses related to non-elected position	Total Expenses (3)
Arnold Clifton	Chief	12	51,600	7,550	59,150	59,150	18,849	-	18,849
Kyle Clifton	Councillor – Marine Planner/ Coordinator	8	17,361	43,771	61,132	61,132	5,019	45	5,064
Spencer Greening	Councillor	4	12,500	756	13,256	13,256	600	-	600
Cameron Hill	Councillor	12	25,000	17,150	42,150	42,150	4,400	-	4,400
Bruce Reece	Councillor – Fisheries Manager	12	25,000	47,001	72,001	72,001	30,461	2,238	32,699
Marven Robinson	Councillor – Guardian Watchman Manager	12	25,000	64,153	89,153	89,153	3,559	9,561	13,120
			156,461	180,381	336,842	336,842	62,888	11,844	74,732

(1) The number of months during the fiscal year the individual was an elected or appointed official or was on staff.

(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.

(3) As per the First Nations Financial Transparency Act:

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

The remuneration and expense amounts presented in the financial information are based on the March 31, 2016 Gitga'at First Nation financial statements which have been prepared in accordance with Canadian public sector accounting standards and reference should be made to those audited financial statements for complete information.