

Gitga'at First Nation
Schedule of Remuneration and Expenses
Paid to Elected Officials
For the year ended March 31, 2021
(Unaudited)

Management's Responsibility

To the Members of Gitga'at First Nation:

Management is responsible for the preparation and presentation of the accompanying 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. 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 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. Chief and Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information. Chief and Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. 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 the members; 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.

July 7, 2021



Band Administrator

Independent Practitioner's Review Engagement Report

To the Members of the Gitga'at First Nation:

We have reviewed the accompanying schedule of remuneration and expenses paid to elected officials of the Gitga'at First Nation, and a summary of significant accounting policies (together "the schedule") for the year ended March 31, 2021. The schedule has been prepared by management of the Gitga'at First Nation based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of the Gitga'at 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*, for the year ended March 31, 2021.

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 the Gitga'at 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.

Kelowna, British Columbia

July 7, 2021

MNP LLP

Chartered Professional Accountants

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Name	Position	Number of Months (1)	Total Remuneration (2)	Total Expenses (3)
Arnold Clifton	Chief	12	159,879	923
Bruce Reece	Councillor	12	99,985	10,194
Simone Reece	Councillor	12	99,862	4,612
Cameron Hill	Councillor	12	47,900	7,409
Marven Robinson	Councillor	10	23,333	4,257
Mary Danes	Councillor	2	4,167	270
			435,125	27,665

- (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.

Note 1 – Basis of Accounting

The remuneration and expense amounts presented in the financial information are based on the March 31, 2021 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.