

Financial Information of

CHAPLEAU CREE FIRST NATION

Schedule of Remuneration and Expenses

Chief and Council

(Unaudited)

Year ended March 31, 2019



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INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT

To the Members of Chapleau Cree First Nation and Indigenous Services Canada

We have reviewed the accompanying schedule of remuneration and expenses of the Chapleau Cree First Nation (the "First Nation") Chief and Council for the year ended March 31, 2019 and note, comprising the basis of accounting and other explanatory information (together "the schedule"). The schedule has been prepared by management in accordance with the 2018-2019 Indigenous Services Canada Financial Reporting Requirements.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the schedule in accordance with the 2018-2019 Indigenous Services Canada Financial Reporting Requirements, 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.

Practitioners' Responsibility

Our responsibility is to express a conclusion on the accompanying 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 procedure, 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 of remuneration and expenses of the Chief and Council of Chapleau Cree First Nation First Nation for the year ended March 31, 2019 is not prepared, in all material respects, in accordance with the 2018-2019 Indigenous Services Canada Financial Reporting Requirements.

Basis of Accounting

We draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule is prepared to meet the 2018-2019 Indigenous Services Canada Financial Reporting Requirements. As a result, the schedule may not be suitable for another purpose. Our conclusion is not modified in respect of this matter.

Restriction on Use

Our report is intended solely for Members of Chapleau Cree First Nation and Indigenous Services Canada and should not be used by parties other than Members of Chapleau Cree First Nation and Indigenous Services Canada.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada
July 22, 2019

CHAPLEAU CREE FIRST NATION

SCHEDULE OF SALARIES, HONORARIA, TRAVEL EXPENSES AND OTHER REMUNERATION

Chief and Council
Year ended March 31, 2019

NAME	POSITION TITLE	NUMBER OF MONTHS ¹	REMUNERATION ²	OTHER REMUNERATION ²	Travel Funded by First Nation	TOTAL
Keith Corston	Chief	12	\$ 74,400	\$ 600	\$ 11,201	\$ 86,201
James Fletcher	Deputy Chief	12	\$ 15,600	\$ -	\$ -	\$ 15,600
Nathalie Barsalou	Councillor	12	\$ 14,400	\$ 300	\$ -	\$ 14,700
Steven Caldwell	Councillor	12	\$ 14,400	\$ -	\$ -	\$ 14,400
Bradley Corston	Councillor	4	\$ 4,800	\$ -	\$ 162	\$ 4,962
Helen White	Councillor	9	\$ 10,800	\$ -	\$ -	\$ 10,800

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

² Remuneration means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and reimbursement of expenses - including the costs of transportation, accommodation, meals, hospitality and incidental expenses - and any other monetary benefits and non-monetary benefits.

CHAPLEAU CREE FIRST NATION

Note to Schedule

Year ended March 31, 2019

1. Basis of Accounting:

The schedule of remuneration and expenses of Chief and Council of Chapleau Cree First Nation First Nation has been prepared in accordance with the 2018-2019 Indigenous Services Canada Financial Reporting Requirements. The schedule is prepared to meet the 2018-2019 Indigenous Services Canada Financial Reporting Requirements. As a result, the schedule may not be suitable for another purpose.

Significant interpretations of the financial reporting provisions of the 2018-2019 Indigenous Services Canada Financial Reporting Requirements include:

- i. Remuneration and expenses are reported using the accrual basis of accounting.
- ii. Remuneration has been interpreted as it is defined in the First Nations Financial Transparency Act: "any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits".
- iii. Expenses has been interpreted as it is defined in the First Nations Financial Transparency Act: "includes the costs of transportation, accommodation, meals, hospitality and incidental expenses"