



**Beardy's and Okemasis Cree Nation**  
**Schedule of Remuneration and Expenses -**  
**Chief and Council**

*March 31, 2018*



## **Management's Responsibility**

To the Members of Beardy's and Okemasis Cree Nation:

Management is responsible for the preparation and presentation of the accompanying Schedule of Remuneration and Expenses – Chief and Council, including responsibility for significant accounting judgments and estimates in accordance with Indigenous Services Canada's Financial Reporting Requirements. 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, 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 of individuals who are neither management nor employees of the Cree Nation. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management, and external accountants. The Council is also responsible for appointing the Cree Nation's external accountants.

MNP LLP is appointed by Council on behalf of the members to review the schedule of remuneration and expenses and report directly to them; their report follows. The external accountants have full and free access to, and meet periodically and separately with, both the Council and management to discuss their review engagement results.



Management

## REVIEW ENGAGEMENT REPORT

### Independent Practitioner's Review Engagement Report

To the Members of Beardy's and Okemasis Cree Nation:

We have reviewed the accompanying Schedule of Remuneration and Expenses - Chief and Councillors of Beardy's and Okemasis Cree Nation for the year ended March 31, 2018 ("the Schedule"). The Schedule has been prepared by management of Beardy's and Okemasis Cree Nation in accordance with Indigenous Services Canada's Financial Reporting Requirements.

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

Management of Beardy's & Okemasis Cree Nation is responsible for the preparation of the Schedule in accordance with Indigenous Services Canada's 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.

#### *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 Indigenous Services Canada's Financial Reporting Requirements.

#### *Basis of Accounting*

Without modifying our conclusion, we draw attention that the basis of accounting used is per Indigenous Services Canada's Financial Reporting Requirements. The Schedule is prepared to assist Beardy's and Okemasis Cree Nation to meet the requirements of Indigenous Services Canada's Financial Reporting Requirements. As a result, the Schedule may not be suitable for another purpose.

Saskatoon, Saskatchewan  
July 25, 2018



Chartered Professional Accountants



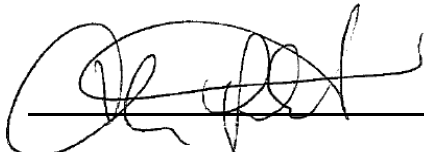
**Beardy's and Okemasis Cree Nation**  
**Schedule of Remuneration and Expenses - Chief and Council**  
**Year Ended March 31, 2018**

"Unaudited"

	<u>Position</u>	<u>Number of months</u>		<u>Wages</u>	<u>Per Diems</u>	<u>Travel</u>
<b>Chief and Council:</b>						
	C. Roy Petit	Chief	12	\$ 60,000	100	21,919
	Jeremy Seesequasis	Councillor	12	53,844	175	16,300
	Kevin Seesequasis	Councillor	12	53,844	-	17,809
	Leighanne Gardipy-Bill	Councillor	12	53,844	500	12,430
	M. I. Jacqueline Gamble	Councillor	12	49,038	109	13,605
	Edwin Ananas	Councillor	12	49,038	800	14,844
	Tyrone Smallchild	Councillor	12	49,038	-	14,413
				<u>\$ 368,646</u>	<u>1,684</u>	<u>111,320</u>

The amounts paid for travel are to reimburse for out of pocket costs incurred. These amounts should not be considered as part of the recipient's remuneration.

Approved on behalf of Council

  
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Chief

  
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Councillor