



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

March 31, 2019



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 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, 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 the schedule.

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 schedule 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.

Signed by: Daryle Gardipy

Management

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 Council ("the Schedule") of Beardy's and Okemasis Cree Nation ("the Cree Nation") for the year ended March 31, 2019. The Schedule has been prepared by management of the Cree Nation based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of the Cree 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*.

Basis of Accounting

Without modifying our conclusion, we draw attention to the basis of accounting. The Schedule is prepared to assist the 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.

Saskatoon, Saskatchewan
July 22, 2019


Chartered Professional Accountants



Beardy's and Okemasis Cree Nation
Schedule of Remuneration and Expenses - Chief and Council
Year Ended March 31, 2019

"Unaudited"

	<u>Position</u>	<u>Number of months</u>	<u>Wages</u>	<u>Per Diems</u>	<u>Travel</u>
Chief and Council:					
C. Roy Petit	Chief	12	\$ 61,442	300	24,201
Jeremy Seesequasis	Councillor	12	55,139	-	15,701
Kevin Seesequasis	Councillor	12	55,139	-	20,235
Leighanne Gardipy-Bill	Councillor	12	55,139	1,040	15,859
M. I. Jacqueline Gamble	Councillor	12	51,202	-	17,288
Edwin Ananas	Councillor	12	51,202	900	16,544
Tyrone Smallchild	Councillor	12	51,202	-	14,350
			<u>\$ 380,465</u>	<u>2,240</u>	<u>124,178</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

Signed by: C. Roy Petit _____ Chief

Signed by: Jeremy Seesequasis _____ Councillor