

**PEGUIS FIRST NATION  
Schedule of Remuneration and  
Expenses – Chief and  
Councillors**

**For the year ended March 31, 2018**

## **PEGUIS FIRST NATION**

### **Schedule of Remuneration and Expenses – Chief and Councillors** For the year ended March 31, 2018

---

#### **Contents**

Independent Practitioner's Review Engagement Report	<b>2</b>
Schedule of Remuneration and Expenses – Chief and Councillors	<b>4</b>
Note to Financial Statements	<b>4</b>



Tel: 204 956 7200  
Fax: 204 926 7201  
Toll-free: 866 863 6601  
www.bdo.ca

BDO Canada LLP  
700 - 200 Graham Avenue  
Winnipeg MB R3C 4L5 Canada

---

## Independent Practitioner's Review Engagement Report

---

### To the Members of Peguis First Nation

We have reviewed the accompanying Schedule of Remuneration and Expenses - Chief and Councillors of **Peguis First Nation** for the year ended March 31, 2018, and a summary of significant accounting policies and other explanatory information (together, the "Schedule"). The Schedule has been prepared by management, pursuant to the requirements of the Department of Indigenous and Northern Affairs Canada and Health Canada 2017 - 2018 Year-end Reporting Handbook.

### Management's Responsibility for the Schedule

Management of **Peguis First Nation** is responsible for the preparation of the Schedule in accordance with the financial reporting provisions in the Department of Indigenous and Northern Affairs Canada and Health Canada 2017 - 2018 Year-end Reporting Handbook, 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 required 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 financial reporting provisions in the Department of Indigenous and Northern Affairs Canada and Health Canada 2017-2018 Year-end Reporting Handbook.

## Basis of Accounting and Restriction on Use

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 **Peguis First Nation** to meet the requirements of Department of Indigenous and Northern Affairs Canada and Health Canada. As a result, the Schedule may not be suitable for another purpose. Our report is intended solely for the members of the **Peguis First Nation** and the Minister of Indigenous and Northern Affairs Canada and Health Canada and should not be used by parties other than the members of the **Peguis First Nation** and the Minister of Indigenous and Northern Affairs Canada and Health Canada.

BDO Canada LLP

Chartered Professional Accountants

Winnipeg, Manitoba  
December 6, 2018

**PEGUIS FIRST NATION**  
**Schedule of Remuneration and Expenses – Chief and Councillors**  
**(Unaudited)**

**For the year ended March 31, 2018**

<u>Individual</u>	<u>Position</u>	<u># of months</u>	<u>Remuneration (Note 1)</u>	<u>Expenses (Note 1)</u>
Bear, Mary Tyler	Councillor	12	86,973	54,388
Hudson, Glenn	Chief	12	124,551	66,917
Spence-Meeches, Annette	Councillor	12	67,500	16,500
Sutherland, Glennis	Councillor	12	102,614	71,508
Sutherland, Wade	Councillor	12	99,434	57,000

**Note 1. Definition of Remuneration and Expenses**

Peguis First Nation follows the accrual basis of accounting under Public Sector Accounting Standards for this reporting. Remuneration as defined in the First Nation Financial Transparency Act as any salaries, wages, commissions, bonuses, fees, honoraria, and dividends and other monetary benefits – other than the reimbursement of expense – and non-monetary benefits.

Council remuneration includes Council Transition Benefits which will be paid out upon the end of their term. During the year, Chief Glenn Hudson's remuneration includes accrued a transition benefit of \$17,333, Councillor Glennis Sutherland's remuneration includes accrued a transition benefit of \$13,333 and Councillor Wade Sutherland's remuneration includes accrued a transition benefit of \$13,333. Councillor Annette Spence-Meeches's remuneration does not include the accrued transition benefit of \$11,050, as the benefit has been waived to a lesser amount of \$2,500.

Expenses as defined in the First Nation Financial Transparency Act include the costs of transportation, accommodation, meals, hospitality and incidental expenses. The remuneration and expenses presented above include remuneration paid and expenses reimbursed to the First Nation's chief and each of its councillors, acting in their capacity as such and in any other capacity, including their personal capacity, by the First Nation and by any entity that in accordance with generally accepted accounting principles, is required to be consolidated with the First Nation.

The Remuneration and Expenses presented in this schedule includes only amounts paid by Peguis First Nation and does not include any other forms of remuneration and expenses paid to individuals as a result of positions held outside the government reporting entity of Peguis First Nation.