

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

Management's Responsibility

To the Members of Tseshaht First Nation:

Management is responsible for the preparation and presentation of the accompanying consolidated 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 consolidated 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 are responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the consolidated schedule of remuneration and expenses paid to elected officials. Chief and Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. The Chief and Council are also responsible for recommending the appointment of the First Nation's external accountants.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the Chief and Council to review the consolidated schedule of remuneration and expenses paid to elected officials and report directly to them; 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 29, 2021



Director of Finance

Independent Practitioner's Review Engagement Report

To the Members of Tseshah First Nation:

We have reviewed the accompanying schedule of remuneration and expenses for elected officials ("the schedule") of Tseshah First Nation for the year ended March 31, 2021. The schedule has been prepared by management of Tseshah First Nation based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of Tseshah 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*.

Nanaimo, British Columbia

July 29, 2021



Chartered Professional Accountants

ANNEX B

**Schedule of Remuneration and Expenses
(Chiefs and Councillors)**

**TSESHAHT FIRST NATION
For the Year Ended March 31, 2021**

Name of Individual	Position Title	Number of Months [Note 1]	Remuneration [Note 2]	Expenses [Note 3]
Eunice Joe	Councillor	12	4,909	96
Richard Watts	Councillor/Land claims Panel Member	8	7,720	558
Luke George	Councillor	8	8,988	141
Cynthia Dick	Chief Councillor	8	47,977	40
Hugh Braker	Councillor/Land claims Panel Chair and Chief Negotiator	8	13,034	4,578
Ken Watts	Councillor/Land claims Panel Vice Chair and Negotiator/Chief Councillor	12	29,021	331
Corey Anderson	Councillor	8	2,440	-
Melanie Fred	Councillor	8	2,781	-
Bella Fred	Councillor	4	2,750	96
Jennifer Gallic	Councillor	4	2,288	96
Deb Foxcroft	Councillor	4	2,921	96
Les Sam	Councillor	4	3,368	250
Leissa Hassell	Councillor	1	-	
Ed Ross	Councillor	4	2,915	96
Natasha Gallic	Councillor	4	2,016	96
William Severinson	Hereditary Chief	12	525	1,491
Josh Goodwill	Hereditary Chief/CCP Champion	12	40,875	288
James Peters	Hereditary Chief	12	-	-
Darlene Taylor	Hereditary Chief	12	525	1,096

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

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.

Examples are provided in the supporting document which accompanies this document on AANDC's Internet site entitled: "Supplementary Information".

3. As per the First Nations Financial Transparency Act:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.