



INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Chief, Council and Members of Pabineau First Nation

We have reviewed the schedules of salaries, honoraria and travel paid to Chief and Council, and salaries and travel paid to senior management of Pabineau First Nation for the year ended March 31, 2022.

Management's Responsibility for the Financial Statement Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with the instructions in the Indigenous Services Canada Year End Financial Reporting Handbook, 2021-2022, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statement schedules based on our review. We conducted our review in accordance with the instructions in the Indigenous Services Canada Year End Financial Reporting Handbook, 2021-2022. Our review was made in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statement schedules 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 these financial statement schedules.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these schedules have not been prepared, in all material respects, in accordance with the instructions in the handbook described above.

These schedules, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the members of Pabineau First Nation and Indigenous Services Canada for the purpose of complying with the Indigenous Services Canada Year End Financial Reporting Handbook, 2021-2022. These schedules were not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Woodstock, NB
November 15, 2022

Lenehan McCain & Associates
Lenehan McCain & Associates

PABINEAU FIRST NATION
SUPPLEMENTARY INFORMATION
YEAR ENDED MARCH 31, 2022
Unaudited

Schedule of salaries, honoraria and travel expenses paid to Chief and Council

Name	Position	# of months	Salary	Honoraria	Other remuneration	Total	Travel expenses
Terrance Richardson	Chief	12	\$ 81,224	\$ 12,000	\$ -	\$ 93,224	\$ 13,000
Sue Motty	Councillor	12	81,224	12,000	-	93,224	13,000
James Richardson	Councillor	12	81,224	12,000	-	93,224	13,000
Carolyn Fraser	Councillor	12	81,224	12,000	-	93,224	13,000
			\$ 324,896	\$ 48,000	\$ -	\$ 372,896	\$ 52,000