

**BERENS RIVER FIRST NATION**

**Schedule of Remuneration and Expenses  
– Chief and Councillors  
For the year ended March 31, 2024**

# **BERENS RIVER FIRST NATION**

## **Schedule of Remuneration and Expenses – Chief and Councillors For the year ended March 31, 2024**

### **Contents**

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<b>Independent Practitioner’s Review Engagement Report</b>	<b>2</b>
<b>Schedule of Remuneration and Expenses – Chief and Councillors</b>	<b>3</b>
<b>Note to Schedule</b>	<b>4</b>

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## Independent Practitioner's Review Engagement Report

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To the Members of Berens River First Nation

We have reviewed the accompanying Schedule of Remuneration and Expenses - Chief and Councillors of Berens River First Nation for the year ended March 31, 2024, 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 Services Canada 2023-2024 Year-end Reporting Handbook.

### Management's Responsibility for the Schedule

Management of Berens River First Nation is responsible for the preparation of the Schedule in accordance with the financial reporting provisions in the Department of Indigenous Services Canada 2023-2024 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 Services Canada 2023-2024 Year-end Reporting Handbook.

### Basis of Accounting

Without modifying our conclusion, we draw attention to Note to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist Berens River First Nation to meet the requirements of subsection 6(1) of the First Nations Financial Transparency Act. As a result, the Schedule may not be suitable for another purpose.

### Chartered Professional Accountants

Winnipeg, Manitoba  
May 14, 2025

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

**For the year ended March 31, 2024**

<b>Individual</b>	<b>Position</b>	<b>Number of Months</b>	<b>Remuneration (Note 1)</b>	<b>Expenses (Note 1)</b>
McKay, Norman	Former-Chief	8	\$63,344	\$60,758
Whiteway, Roland	Councillor	12	\$80,000	\$111,513
Boulanger, Glen	Councillor	12	\$80,000	\$242,045
Berens, Tracy	Former-Councillor	8	\$53,685	\$136,296
Ross, Lindsay	Former-Councillor	8	\$53,333	\$73,015
Disbrowe, Paul	Councillor	12	\$80,000	\$107,197
Kemp, Gerald	Councillor	8	\$53,333	\$155,742
Everett, Hartley	Chief	4	\$36,485	\$52,059
Everett, Jackie	Councillor	4	\$31,380	\$81,449
Berens, Berens	Councillor	4	\$31,380	\$23,924
Schwarz, Blakie	Councillor	4	\$31,380	\$30,897

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**BERENS RIVER FIRST NATION**  
**Schedule of Remuneration and Expenses – Chief and Councillors**  
**Note to Schedule**  
**(Unaudited)**

**For the year ended March 31, 2024**

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**1. Definition of Remuneration and Expenses**

Berens River 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.

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 Berens River 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 Berens River.