

**Wagmatcook First Nation
Schedule of Remuneration and Expenses –
Chief and Councilors**

March 31, 2023

(Unaudited)

Independent Practitioner's Review Engagement Report

To the Chief and Council of Wagmatcook First Nation

We have reviewed the schedule of remuneration and expenses – Chief and Councilors of Wagmatcook First Nation for the year ended March 31, 2023.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the schedule to comply with Section 7.3 of the Reporting Guide of Indigenous Services Canada 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 First Nation, 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 the schedule.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the schedule is not, in all material respects, in accordance with the financial reporting requirements of Indigenous Services Canada, as described in the reporting guide.

This schedule, which has not been, and was not intended to be, prepared in accordance with Canadian generally accepted accounting principles, is solely for the information and use of Chief and Council of Wagmatcook First Nation and Indigenous Services Canada for complying with Section 7.3 of the Reporting Guide of Indigenous Services Canada. The schedule is not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Sydney, Nova Scotia
July 28, 2023



Chartered Professional Accountants

Wagmatcook First Nation
Schedule – Remuneration and Expenses
Chief and Councilors

For the year ended March 31, 2023

Position	Number of Months	Honoraria Expense	Employment Salary	Other Payments	Total	Travel Expenses
Norman Bernard – Chief/Education Maintenance Manager	12	\$ 78,300	\$ 86,827	\$ 21,425	\$ 186,552	\$ 9,158
Tommy Peck – Councilor	12	56,256	38,632	21,933	116,821	2,149
Peter Pierro – Councilor	12	56,256	38,632	559,252	654,140	1,489
Cornelia Peck – Councilor/Teacher	12	56,256	60,341	1,950	118,547	2,527
Kim Denny – Councilor/Social Development Administrator	12	56,256	55,184	2,999	114,439	8,191
Evan Googoo – Councilor/Contractor	9	39,942	33,273	5,030	78,245	3,473
Travis Isadore – Councilor/Deck Hand	9	39,942	13,780	6,346	60,068	2,149
Angela Pierro – Councilor/Cultural Liasion	9	39,942	21,893	4,919	66,754	4,415
Richard Pierro – Councilor/Public works	9	39,942	40,943	31,287	112,172	2,268
Lester Peck – Councilor/Contractor	3	16,314	1,938	28,248	46,500	–
Jason Pierro – Councilor/Guardian/ Contractor	3	16,314	8,940	20,175	45,429	–
Jamie Joe Peck – Councilor/Deck Hand	3	16,314	9,184	27,978	53,476	1,841