

LUCKY MAN CREE NATION

REVIEW ENGAGEMENT REPORT ON THE
SCHEDULE OF REMUNERATION AND EXPENSES OF CHIEFS AND COUNCILLORS

for the year ended March 31, 2020

MANAGEMENT'S RESPONSIBILITY

To the Members of Lucky Man Cree Nation:

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

Gabriel Ng CPA P.C. Inc. is appointed by Council on behalf of the members to review the schedule of remuneration and expenses and report directly to them; their report follows. The external accountants have full and free access to, and meet periodically and separately with, both the Council and management to discuss their review engagement results.

April 27, 2022

Crystal Albert, Band Manager

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of **Lucky Man Cree Nation**:

I have reviewed the Schedule of Remuneration and Expenses – Chiefs and Councillors of Lucky Man Cree Nation for the year ended March 31, 2020.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this Schedule in accordance with First Nations Financial Transparency Act, and for such internal control as management determines is necessary to enable the preparation of this Schedule that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

My responsibility is to express a conclusion on the accompanying Schedule based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require myself to comply with relevant ethical requirements.

A review of this 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, I do not express an audit opinion on these financial statements.

Conclusion

Based on my review, nothing has come to my attention that causes myself to believe that the Schedule of Remuneration and Expenses – Chiefs and Councillors of Lucky Man Cree Nation do not present fairly, in all material respects, for the year then ended in accordance with the First Nations Financial Transparency Act.

Gabriel Ng CPA P.C. Inc.

Saskatoon, Saskatchewan
April 27, 2022

Chartered Professional Accountant

Lucky Man Cree Nation

Schedule of Remuneration and Expenses - Chiefs and Councillors for the year ended March 31, 2020

(Unaudited - See Review Engagement Report)

Annex A

<u>Name</u>	<u>Position</u>	<u>Months</u>	<u>Salary/Honoraria</u>	<u>Travel</u>
Okemow, Crystal	Chief	12	\$ 73,750	\$ -
Buffalo, Joan	Councillor	12	18,900	2,928
Okemow, Joan	Councillor	12	18,900	1,359
Okemow, Monica	Councillor	12	18,900	1,620
Okemow, Terrence	Councillor	12	18,900	3,337

Travel paid to the above individuals is to reimburse them for their out of pocket costs incurred for the administration of the Cree Nation, and as such should not be considered income to them.

Lucky Man Cree Nation

Schedule of Remuneration and Expenses - Unelected Officials for the year ended March 31, 2020

(Unaudited - See Review Engagement Report)

Annex B

<u>Name</u>	<u>Position</u>	<u>Months</u>	<u>Salary/Honoraria</u>	<u>Travel</u>
Albert, Crystal	Band Manager	12	\$ 58,000	\$ 4,327

Travel paid to the above individuals is to reimburse them for their out of pocket costs incurred for the administration of the Cree Nation, and as such should not be considered income to them.