

Fond du Lac Denesuline First Nation
Schedule of Remuneration and Expenses – Elected Officials
March 31, 2018

Management's Responsibility

To Members of Fond du Lac Denesuline First Nation:

Management is responsible for the preparation and presentation of the accompanying Schedule of Remuneration and Expenses – Elected Officials, including responsibility for significant accounting judgments and estimates in accordance with *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 – 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 are responsible for overseeing management in the performance of its financial reporting responsibilities. Chief and Council fulfil these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. Chief and Council are also responsible for appointing the First Nation's external accountants.

MNP_{LLP}, an independent firm of Chartered Professional Accountants, is appointed by Chief and Council to review the Schedule of Remuneration and Expenses – Elected Officials and report directly to the Members; their report follows. The external accountants have full and free access to, and meet periodically and separately with, both the Chief and Council and management to discuss their review engagement results.

September 17, 2019

(Signature on file)

Administrator

Independent Practitioners' Review Engagement Report

To Members of Fond du Lac Denesuline First Nation:

We have reviewed the accompanying schedule of remuneration and expenses (Chief and Councilors) ("the schedule") of the Fond du Lac Denesuline First Nation, and a summary of significant accounting policies (together "the schedule") for the year ended 2018. The schedule has been prepared by management of the Fond du Lac Denesuline First Nation based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of the Fond du Lac Denesuline 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.

Practitioners' 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*.

Basis of Accounting

Without modifying our conclusion, we draw that the basis of accounting used is as per the *First Nation Financial Transparency Act*. The schedule is prepared to assist the Fond du Lac Denesuline First Nation to meet the requirements of the *First Nations Financial Transparency Act*. As a result, the schedule may not be suitable for another purpose.

Prince Albert, Saskatchewan

September 17, 2019

MNP LLP

Chartered Professional Accountants

**Fond du Lac Denesuline First Nation
Schedule of Remuneration and Expenses
Chief and Councillors
Year Ended March 31, 2018**

“Unaudited”

	# of Months	Honorarium	Per Diems	Travel	Other
Willie John Laurent	12	\$ 48,125	\$ 8,256	\$ 23,476	\$ 1,050
Chief Jerry Adam	6	43,500	2,500	19,743	-
Chief Louis Mercredi	6	40,500	9,991	32,466	-
May Leibel	6	25,375	1,710	14,872	525
Tanya Mercredi	6	25,375	1,045	9,754	525
Joyce Stenne	6	25,375	1,745	12,630	525
Ronnie Augier	6	23,625	8,491	24,464	525
Susanne Fern	6	23,625	6,991	19,087	525
Edward Isadore	6	23,625	7,891	12,937	525
Frederick Martin	6	23,625	8,291	11,121	525
Jake Mercredi	6	23,625	7,591	21,183	525
Georgie McDonald	6	23,375	475	11,221	525
Terry Fern	6	23,375	2,120	9,088	525
		<u>\$ 373,125</u>	<u>67,097</u>	<u>222,042</u>	<u>6,300</u>

The amounts paid to the Chief and Council for travel are to reimburse them for the out of pocket costs they incurred. These amounts should not be considered as part of their remuneration.

(Signature on file) _____ Chief

(Signature on file) _____ Councillor