

Sturgeon Lake First Nation

Schedule of Remuneration and Expenses Chief and Councillors

For the year ended March 31, 2024
(Unaudited)



McClelland Debusschere

Chartered Professional Accountants
Assurance Tax Advisory

REVIEW ENGAGEMENT REPORT

To the Members of Sturgeon Lake First Nation:

We have reviewed the accompanying Schedule of Remuneration and Expenses - Chief and Councillors of Sturgeon Lake First Nation for the year ended March 31, 2024.

Management's Responsibility for the Schedule of Remuneration and Expenses.

Management is responsible for the preparation and fair presentation of this schedule in accordance with Canadian accounting standards for review engagements, and for such internal control as management determines necessary to enable the preparation of this schedule 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 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 Schedules in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making enquires 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 schedules.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying schedule is not prepared, in all material respects, in accordance with the reporting requirements of the First Nations Financial Transparency Act.

McCLELLAND DEBUSSCHERE
CPA PC INC

Chartered Professional Accountants

Saskatoon, SK
October 23, 2024

Sturgeon Lake First Nation

Schedule of Remuneration and Expenses (Chief and Councillors)

For the Year Ended March 31, 2024

(unaudited)

Name	Position	Number of Months	Remuneration	Other Remuneration	Expenses	Band Membership Assistance Reimbursement	Total
Longjohn, Christina	Chief	12	58,197	2,000	137,677	-	197,874
Ermine, Velmer	Councillor	11.5	39,016	2,000	112,739	1,950	155,705
Felix, Frederick	Councillor	12	42,334	-	168,459	1,500	212,293
Parenteau, Anita	Councillor	12	42,254	2,000	89,014	-	133,268
Sanderson, Solomon	Councillor	12	43,915	8,000	220,100	22,685	294,700
Moosehunter, Bernard	Councillor	12	42,254	3,200	153,695	13,589	212,738
Daniels, Mark	Councillor	12	42,254	2,000	229,623	5,702	279,579
Total			310,223	19,200	1,111,307	45,426	1,486,156

Acknowledged and agreed on behalf of Sturgeon Lake First Nation by :

Per: **Signature on File**

Chief

Per: **Signature on File**

Councilor

Per: **Signature on File**

Councilor

Per: **Signature on File**

Councilor

Per: **Signature on File**

Councilor

Per: **Signature on File**

Councilor

Per: **Signature on File**

Councilor

Sturgeon Lake First Nation

Notes to Schedule of Remuneration and Expenses (Chief and Councillors)

For the Year Ended March 31, 2024

(unaudited)

1. General

The Schedule has been prepared in accordance with the First Nations Financial Transparency Act. The Schedule sets out the remuneration paid and the expenses reimbursed to the Chief and each Councillor acting in their 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 schedule has been prepared in accordance with the First Nations Financial Transparency Act.

2. Basis of Presentation

The information in this schedule is presented in accordance to the following definitions defined in the First Nations Financial Transparency Act.

a. Position

The nature of the position held by the elected person, i.e. Chief or councillor.

b. Number of Months

The number of months during the fiscal year that the individual was a Chief or Councillor.

c. Remuneration

"Remuneration" means salaries other than the reimbursement of expenses earned in the capacity as a Chief or Councillor.

d. Other Remuneration

"Other remuneration" includes earnings, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits from employment by the First Nation or a consolidated entity of the First Nation.

e. Expenses

"Expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses incurred by the individuals in fulfilling their duties.

Sturgeon Lake First Nation

Schedule of Remuneration and Expenses Unelected Senior Officials

For the year ended March 31, 2024
(Unaudited)



McClelland Debusschere

Chartered Professional Accountants
Assurance Tax Advisory

REVIEW ENGAGEMENT REPORT

To the Members of Sturgeon Lake First Nation:

We have reviewed the accompanying Schedule of Remuneration and Expenses - Unelected Senior Officials of Sturgeon Lake First Nation for the year ended March 31, 2024.

Management's Responsibility for the Schedule of Remuneration and Expenses.

Management is responsible for the preparation and fair presentation of this schedule in accordance with Canadian accounting standards for review engagements, and for such internal control as management determines necessary to enable the preparation of this schedule 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 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 Schedules in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making enquires 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 schedules.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying schedule is not prepared, in all material respects, in accordance with the reporting requirements of the First Nations Financial Transparency Act.

Chartered Professional Accountants

Saskatoon, SK
October 23, 2024

Sturgeon Lake First Nation
Schedule of Remuneration and Expenses (Unelected Senior Officials)
For the Year Ended March 31, 2024
(unaudited)

Name	Position	Number of Months	Remuneration	Other Remuneration	Expenses	Band Member Assistance Reimbursement	Total
McKay, Don	Director of Operations	4.5	32,692	-	33,064	4,120	69,876
Ermine, Greg	Director of Operations	4	34,904	5,500	83,600	36,000	160,004
McKay, Harvey	Director of Finance	12	83,888	14,033	131,212	16,600	245,734
Bighead, Shirley	Director of Health	3	18,516	-		150	18,666
Kingfisher, Leta	Director of Health	3	29,615	1,500	68,994	-	100,109
McPherson, Tyrone	Director of Education	6.5	75,384	4,200	26,978	-	106,562
Solomon, Darren	Director of Education	4.5	54,565	-	26,955	-	81,520
Cook, Michelle	Director of Housing & Infrastructure	12	39,610	1,450	20,777	750	62,587
Total			369,175	26,683	391,579	57,620	845,057

Acknowledged and agreed on behalf of Sturgeon Lake First Nation by :

Per: **Signature on File**
Chief

Per: **Signature on File**
Councilor

Per: **Signature on File**
Councilor

Per: **Signature on File**
Councilor

Per: **Signature on File**
Councilor

Per: **Signature on File**
Councilor

Per: **Signature on File**
Councilor

Sturgeon Lake First Nation

Notes to Schedule of Remuneration and Expenses (Unelected Senior Officials)

For the Year Ended March 31, 2024

(unaudited)

1. General

The Schedule has been prepared in accordance with the Reporting Guide published by INAC. The Schedule sets out the remuneration paid and the expenses reimbursed to the unelected senior officials.

2. Basis of Presentation

The information in this schedule is presented in accordance to the following definitions defined in the First Nations Financial Transparency Act.

a. Position

The nature of the position held by the unelected person.

b. Number of Months

The number of months during the fiscal year that the individual was in the position.

c. Remuneration

"Remuneration" means salaries other than the reimbursement of expenses paid to the unelected senior official.

d. Other Remuneration

"Other remuneration" includes earnings, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits from employment by the First Nation or a consolidated entity of the First Nation.

e. Expenses

"Expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses incurred by the individuals in fulfilling their duties.