



Piapot First Nation

**Schedule of Remuneration and Expenses
– Chief and Councillors**

March 31, 2023

Management's Responsibility



To the Members of Piapot First Nation:

Management is responsible for the preparation and presentation of the accompanying Schedule of Remuneration and Expenses – Chief and Councillors, including responsibility for significant accounting judgments and estimates in accordance with Indigenous Services Canada's Financial Reporting Requirements. 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 – Chief and Councillors, 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 is responsible for overseeing management in the performance of its financial reporting responsibilities. Chief and Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by Chief and Council on behalf of the members to review the Schedule of Remuneration and Expenses – Chief and Councillors 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 Chief and Council and management to discuss their review engagement results.

Signed by: Lynnette Isnana Management

Independent Practitioner's Review Engagement Report

To the Members of Piapot First Nation:

We have reviewed the Schedule of Remuneration and Expenses - Chief and Councillors of Piapot First Nation for the year ended March 31, 2023. The Schedule has been prepared by management of the First Nation in accordance with Indigenous Services Canada's Financial Reporting Requirements.

Management's Responsibility for the Schedule

Management is responsible for the preparation of this Schedule in accordance with Indigenous Services Canada's Financial Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of a 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 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 performed 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 this Schedule is not prepared, in all material respects, in accordance with Indigenous Services Canada's Financial Reporting Requirements.

Basis of Accounting

Without modifying our conclusion, we draw attention that the basis of accounting used is as per the Indigenous Services Canada's Financial Reporting Requirements. The Schedule is prepared to assist Piapot First Nation to comply with Indigenous Services Canada's Financial Reporting Requirements referred to above. As a result, this Schedule may not be suitable for another purpose.

Saskatoon, Saskatchewan

July 25, 2023


Chartered Professional Accountants



Piapot First Nation
Schedule of Remuneration and Expenses
Chief and Councillors
For the Year Ended March 31, 2023
(Unaudited)

Name	Months	Piapot					Cree Land Other Remuneration
		Piapot First Nation Honoraria	Piapot First Nation Other Remuneration	Piapot First Nation Travel	Piapot First Nation Expenses		
Chief							
Fox, Mark	12	\$ 90,000	185,430	36,000	12,501	4,000	
Councillors							
Crowe, Crystal	12	\$ 77,723	170,720	18,000	39,686	14,953	
Kaiswatum, Harold	12	\$ 77,723	127,620	18,000	40,303	12,428	
Kaiswatum, Marilyn	12	\$ 77,723	103,677	18,000	34,546	3,250	
Lavalee, Ira	12	\$ 77,723	167,658	16,500	27,523	3,000	
Sayer, Everet	12	\$ 77,723	182,298	18,000	44,567	3,000	
Wesaquate, Jason	12	\$ 77,723	118,283	18,000	14,041	12,678	

Other remuneration includes per diems for meetings, governance, administration, and project management.

Expenses and travel to the above individuals are to reimburse them for out of pocket costs incurred for the administration of the Nation, and as such should not be considered as income.

Approved on behalf of Council

Signed by: Ira Lavalee

Councillor

Signed by: Marilyn Kaiswatum

Councillor