



Ministikwan Lake First Nation

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

March 31, 2023

Independent Practitioner's Review Engagement Report

To the Members of the Ministikwan Lake First Nation:

We have reviewed the accompanying Schedule of Remuneration and Expenses - Chief and Councillors of Ministikwan Lake First Nation for the year ended March 31, 2023 ("the Schedule"). The Schedule has been prepared by management of the Ministikwan Lake First Nation based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of the Ministikwan Lake 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.

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 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.

Basis for Qualified Conclusion

We were unable to obtain sufficient appropriate evidence about the classification of amounts included as honouraria and expenses because of the inherent limitations in the accounting records of Ministikwan Lake Cree Nation. Consequently, we were unable to determine whether any amounts recorded as expenses should be classified as honouraria.

Conclusion

Based on our review, except for the possible effects of the matter described in the Basis for Qualified Conclusion paragraph, 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*.

Independent Practitioner's Review Engagement Report (continued from previous page)

Basis of Accounting

Without modifying our conclusion, we draw attention that the basis of accounting used is per the *First Nations Financial Transparency Act*. The Schedule is prepared to assist the Ministikwan Lake 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.

Saskatoon, Saskatchewan
December 19, 2024

MNP LLP

Chartered Professional Accountants



Ministikwan Lake Cree Nation
Schedule of Remuneration and Expenses - Chief and Councillors
March 31, 2023
 "Unaudited"

		Number of				
		Months	Remuneration	Honouraria	Expenses	Contract
Leon Crookedneck	Chief	12	96,142	41,075	159,897	-
Gabe Alexan	Councillor	12	62,515	32,600	90,765	-
Bryan Crookedneck	Councillor	12	64,831	32,200	98,403	-
Harvey Chief	Councillor	12	64,831	30,875	102,989	71,040
Joey A Crookedneck	Councillor	12	64,831	38,925	129,136	-
Amanda Ernest	Councillor	12	64,831	36,100	146,531	-
Dale Chief	Councillor	12	64,831	39,675	156,522	-
			482,812	251,450	884,243	71,040

Contract amount relates to billings for bussing contracting services provided by the individual outside their capacity as Council.

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

Approved on behalf of the First Nation

Signed by: Chief Amanda Ernest	Chief	Signed by: Dale Chief	Councillor
Signed by: Tina Alexan	Councillor	Signed by: Gabe Alexan	Councillor
Signed by: Austin Heathen	Councillor		