

Samson Cree Nation
Schedules of Remuneration and Expenses
March 31, 2023
(unaudited)

Management's Responsibility

To the Members of Samson Cree Nation:

Management is responsible for the preparation and presentation of the accompanying Schedules of Remuneration and Expenses (the "schedules"), 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 schedules, 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.

The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils 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 Nation's external accountants.

MNP LLP is appointed by Council on behalf of the members to review the schedules 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.

October 12, 2023

Original Signed by

Finance
Administrator

Original Signed by

Councillor

Independent Practitioner's Review Engagement Report

To the Members of Samson Cree Nation:

We have reviewed the accompanying Schedules of Remuneration and Expenses (the "schedules") of Samson Cree Nation, and a summary of significant accounting policies (together "the schedule") for the year ended March 31, 2023. The schedules have been prepared by management of Samson Cree Nation based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedules

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

Practitioner's Responsibility

Our responsibility is to express a conclusion on the schedules 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 schedules 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 the schedules.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the schedules are not prepared, in all material respects, in accordance with the *First Nations Financial Transparency Act* for the year ended March 31, 2023.

Basis of Accounting

Without modifying our conclusion, we draw attention to Note 1 to the schedules, which describes the basis of accounting. The schedules are prepared to assist Samson Cree Nation to meet the requirements of the *First Nations Financial Transparency Act*. As a result, the schedules may not be suitable for another purpose.

Edmonton, Alberta

October 12, 2023



Chartered Professional Accountants

SAMSON CREE NATION
Schedule of Remuneration and Expenses
Chief and Councillors
For the year ended March 31, 2023

Name of Individual	Position Title	Number of Months	Remuneration paid from Grants and Contribution funding from Canada	Remuneration paid from The Nations own Funds	Total Remuneration paid from all Sources	Expenses Monthly Travel Allowance	Expenses Monthly Cell Phone Allowance	Expenses Travel Costs	Expenses Nation Per Diems	Expenses Entity Per Diems	Total Expenses paid from all Sources	Expenses paid from Grants and Contribution funding from Canada (travel)	Expenses paid from The Nations own Funds
Vernon Saddleback	Chief	12	-	75,000	75,000	7,200	7,200	12,875	27,500	129,913	184,688	11,877	172,811
Kurt Buffalo	Councillor	12	-	70,000	70,000	7,200	7,200	20,202	51,535	33,200	119,337	20,202	99,135
Frank Buffalo	Councillor	12	-	70,000	70,000	7,200	7,200	17,895	71,935	46,062	150,292	17,895	132,397
Shannon Buffalo	Councillor	12	-	70,000	70,000	7,200	7,200	20,637	73,735	76,368	185,140	19,842	165,298
Earl (Mario) Swampy	Councillor	12	-	70,000	70,000	7,200	7,200	6,171	20,290	58,000	98,861	5,874	92,987
Marvin Yellowbird	Councillor	12	-	70,000	70,000	7,200	7,200	5,702	38,185	74,500	132,787	5,702	127,085
Laurie Buffalo	Councillor	12	-	70,000	70,000	7,200	7,200	12,680	39,200	25,288	91,568	12,680	78,888
Holly Johnson	Councillor	12	-	70,000	70,000	7,200	7,200	26,914	87,500	37,768	166,582	25,796	140,786
Ryan Lightning	Councillor	12	-	70,000	70,000	7,200	7,200	8,571	38,600	22,338	83,909	8,571	75,338
Louise Omeasoo	Councillor	12	-	70,000	70,000	7,200	7,200	14,633	54,100	16,339	99,472	13,838	85,634
Elesha Buffalo	Councillor	12	-	70,000	70,000	7,200	7,200	9,766	39,530	21,062	84,758	8,971	75,787
Katherine Swampy	Councillor	12	-	70,000	70,000	7,200	7,200	8,197	26,150	44,200	92,947	8,197	84,750
Shay Yellowbird	Councillor	12	-	70,000	70,000	7,200	7,200	9,281	33,550	33,763	90,994	9,281	81,713
			\$ -	\$ 915,000	\$ 915,000	\$ 93,600	\$ 93,600	\$ 173,521	\$ 601,810	\$ 618,801	\$ 1,581,332	\$ 168,726	\$ 1,412,606

Samson Cree Nation
Notes to the Financial Information
For the year ended March 31, 2023

1. Basis of accounting

This financial information has been prepared using the required presentation and financial reporting provisions of the *First Nations Financial Transparency Act*, which does not require all of the same disclosure and presentation that would be required under Canadian public sector accounting standards. The remuneration reflects only salaries, wages, commissions, bonuses, fees, honouraria and any other monetary and non-monetary benefits paid to the elected members of Chief and Council and unelected officials. The expenses reflect costs of transportation, accommodation, meals, hospitality and incidental expenses. The amounts presented in the financial information are based on the March 31, 2023 Samson Cree Nation consolidated financial statements which have been prepared in accordance with Canadian public sector accounting standards and reference should be made to those audited consolidated financial statements for complete information.