

Schedule of Remuneration and Expenses

**BIGSTONE CREE NATION**  
(Chief and Council)

Year ended March 31, 2019



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## INDEPENDENT AUDITORS' REPORT

To the Members of Bigstone Cree Nation

### ***Opinion***

We have audited the accompanying Schedule of Remuneration and Expenses for the Chief and Council of Bigstone Cree Nation (the "Entity") for the year ended March 31, 2019, and notes, including a summary of significant accounting policies and other explanatory information (Hereinafter referred to as the "Schedule").

In our opinion, the accompanying Schedule for the year ended March 31, 2019 of the Entity is prepared, in all material respects, in accordance with the financial reporting provisions in Section 7.3 and Annex B of the Indigenous and Northern Affairs Canada Reporting Guide (the "Guide").

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Schedule***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the Schedule in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Emphasis of Matter – Financial Reporting Framework***

We draw attention to the note to the Schedule, which describes the applicable financial reporting framework.

The Schedule is prepared to assist the Entity to meet the financial reporting provisions in the Guide.

As a result, the Schedule may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.



### ***Other Matter – Restriction on Use***

Our report is intended solely for the Members of the Entity and Indigenous and Northern Affairs Canada and should not be used by other parties.

### ***Responsibilities of Management and Those Charged with Governance for the Schedule***

Management is responsible for the preparation of the Schedule in accordance with the financial reporting provisions in the Guide, 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.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### ***Auditors' Responsibilities for the Audit of the Schedule***

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Schedule.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*KPMG LLP*

Chartered Professional Accountants

Edmonton, Canada

September 18, 2019

# BIGSTONE CREE NATION

## Schedule of Remuneration and Expenses (Chief and Council)

Year ended March 31, 2019

	Number of months	Remuneration	Remuneration - other	Expenses	2019 Total
<b>Chiefs:</b>					
Chief Gordon Auger	7	\$ 56,875	\$ 164,000	\$ 27,327	\$ 248,202
Chief Clara Moberly	2	16,250	-	1,116	17,366
Chief Silas Yellowknee	3	24,375	-	2,298	26,673
<b>Councillors:</b>					
Bert Alook	7	52,500	154,000	15,207	221,707
Ivan Alook	7	52,500	70,000	27,487	149,987
Freda Alook-Gambler	7	52,500	70,000	15,138	137,638
Gloria Anderson	7	52,500	70,000	25,833	148,333
Josephine Auger	7	52,500	70,000	17,447	139,947
Art Bigstone	7	52,500	130,000	25,026	207,526
Edward Bigstone	7	52,500	130,000	23,782	206,282
Francis Gladue	7	52,500	70,000	18,654	141,154
Clara Moberly	7	52,500	70,000	18,767	141,267
Stella Noskiye	7	52,500	70,000	25,700	148,200
Helen Alook	5	37,500	-	2,298	39,798
Kenneth Alook	5	37,500	-	3,406	40,906
Maggie Alook	5	37,500	-	6,283	43,783
Lillian Anderson	5	37,500	-	14,228	51,728
Robert Cardinal	5	37,500	-	3,544	41,044
Don Gambler	5	37,500	-	1,218	38,718
Loretta Gladue	5	37,500	-	13,583	51,083
Lawrence Oar	5	37,500	-	3,461	40,961
Felix Schroder	5	37,500	-	2,241	39,741
Eva Yellowknee	5	37,500	-	4,487	41,987
Dwayne Yellowknee	0.5	3,750	5,500	2,936	12,186
Chief and Council Insurance and other benefits		-	-	22,274	22,274
		\$ 1,001,250	\$ 1,073,500	\$ 323,741	\$ 2,398,491

### Note to Schedule

The Schedule summarizes Remuneration and Expenses for Chief and Council for Bigstone Cree Nation, its subsidiaries and related entities. Remuneration and Expenses (Chief and Council) are not funded by government transfers. The Schedule has been prepared by management based on the financial reporting provisions in Section 7.3 and Annex B of the Indigenous and Northern Affairs Canada Reporting Guide.