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## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

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To the Community members of Esgenoôpetitj First Nation

We have reviewed the schedule remuneration and travel expenses paid to elected and unelected officials of Esgenoôpetitj First Nation for the year ended March 31, 2024. This schedule was prepared in accordance with the instructions in the Indigenous Services Canada Year End Financial Reporting Handbook, 2023-2024.

### Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the schedule in accordance with with the instructions in the Indigenous Services Canada Year End Financial Reporting Handbook, 2023-2024, 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 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 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 First Nation, 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 schedule.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that this schedule has not been prepared, in all material respects, in accordance with the instructions in the handbook described above.

This schedule, which has not been, and was not intended to be, prepared in accordance with Canadian generally accepted accounting principles, is solely for the information and use of members of Esgenoôpetitj First Nation and Indigenous Services Canada for the purpose of complying with the Indigenous and Northern Affairs Canada Year End Financial Reporting Handbook, 2023-2024. This schedule was not intended to be and should not be used by anyone other than the specified users or for any other purpose.

*Teed Saunders Doyle*

Fredericton, New Brunswick  
August 12, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS

**ESGENOOPETITJ FIRST NATION**

**Review and Approval**

**Year Ended March 31, 2024**

*(Unaudited)*

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The accompanying schedule of remuneration and travel expenses paid to elected unelected officials of Esgenoôpetitj First Nation are the responsibility of management and have been reviewed and approved by:

  
\_\_\_\_\_  
Chief

  
\_\_\_\_\_  
Councillor

**ESGENOOPETITJ FIRST NATION**  
**Consolidated Schedule of Remuneration and Travel for Elected Officials**  
**Year Ended March 31, 2024**  
*(Unaudited)*

	Position	No. of months	Salary	Honoraria	Travel	Other	Total
Alvery Paul	Chief	12	\$ 95,139	\$ 7,000	\$ 21,006	\$ 795,562	\$ 918,707
Clark Decam	Councillor	12	127,783	7,000	14,719	91,261	240,763
Lita Richardson	Councillor	12	59,702	7,000	5,647	1,150	73,499
Christopher Bonnell	Councillor	12	46,800	7,000	5,498	27,467	86,765
Derek D. Decam	Councillor	12	46,800	7,000	3,984	4,400	62,184
Lorna Paul	Councillor	12	79,299	7,000	10,112	25,404	121,815
Irene Dedam	Councillor	12	35,100	7,000	1,710	16,750	60,560
Deanna Joe	Councillor	12	46,800	7,000	3,268	49,588	106,656
Jason Barnaby	Councillor	12	46,800	7,000	15,965	457,318	527,083
Helen Joe	Councillor	12	80,309	7,000	13,360	3,105	103,774
Candida Nickerson	Councillor	12	75,143	7,000	11,450	5,537	99,130
Holly Mitchell	Councillor	12	-	7,000	15,925	2,455	25,380
Geronimo Sommerville	Councillor	12	46,800	7,000	5,699	2,355	61,854
			\$ 786,475	\$ 91,000	\$ 128,343	\$ 1,482,352	\$ 2,488,170