

Schedule of Remuneration and Expenses  
(Chiefs and Councilors) of

## **Squamish Nation**

March 31, 2015

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March 31, 2015

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## **Independent Auditor's Report**

To Aboriginal Affairs and Northern Development Canada  
and Chiefs and Council of Squamish Nation

We have audited the accompanying Schedule of Remuneration and Expenses (Chiefs and Councilors) of Squamish Nation (the "Schedule") for the year ended March 31, 2015, and the notes to the Schedule. The Schedule has been prepared by management in accordance with the provisions of Section 7.3 of the Aboriginal Affairs and Northern Development Canada Reporting Guide's Financial Reporting Requirements ("FRR").

### **Management's Responsibility for the Schedule**

Management is responsible for the preparation and fair presentation of the Schedule in accordance with the provisions of Section 7.3 of the FRR, 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

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

## **Opinion**

In our opinion, the Schedule of Squamish Nation for the year ended March 31, 2015 is prepared, in all material respects, in accordance with the provisions of Section 7.3 of the FRR.

## **Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw your attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist Squamish Nation to meet the requirements of the First Nations Financial Transparency Act and Aboriginal Affairs and Northern Development Canada. As a result, the Schedule may not be appropriate for another purpose.

*Deloitte LLP*

Chartered Professional Accountants  
July 29, 2015  
Vancouver, British Columbia

# Squamish Nation

## Schedule of Remuneration and Expenses (Chiefs and Councilors) year ended March 31, 2015

Name of individual	Position title	Number of months	Remuneration (Note 2)	Reimbursement of Expenses
			\$	\$
Baker, Alroy	Squamish Language Teacher, Councilor	12	79,484	9,284
Baker, Deborah A.	Councilor	12	70,200	15,711
Baker, Richard	Councilor	12	69,230	10,320
Baker, Veronica	Councilor	12	79,250	8,041
Campbell, Chief Ian	Cultural Ambassador/Negotiator, Councilor	12	85,716	18,870
George, Carla	Councilor	12	82,362	10,921
Jacobs, Krisandra	Dept Head, Communications & Band Manager Services, Councilor (Co-Chair of Council)	10	124,885	14,375
Joseph, Byron	Councilor, Co-Chair of Council	12	89,988	10,316
Joseph, Dennis	Councilor	12	79,122	23,212
Joseph, Joshua	Councilor	12	73,910	18,601
Lewis, Christopher	Councilor	12	74,100	15,064
Mellish, Danielle	Councilor	12	79,331	9,973
Moody, Anthony	Councilor	12	42,120	7,200
Newman, Glen	Band Manager (elected official)	10.5	148,448	10,447
Whonnock, Ann	Co-Chair of Council, Councilor	12	78,000	7,200
Williams, Chief Richard	Manager, Tribal Marine Resources, Councilor	12	85,701	24,349
Williams, Wilson	Sr. Recreation Coordinator, Councilor	12	80,163	12,907
			1,422,010	226,791

# Squamish Nation

## Notes to the Schedule of Remuneration and Expenses (Chiefs and Councilors)

March 31, 2015

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### 1. Basis of preparation

The Schedule of Remuneration and Expenses (Chiefs and Councilors) (the "Schedule") is based on the provisions of Section 7.3 of the Aboriginal Affairs and Northern Development Canada Reporting Guide's Financial Reporting Requirements ("FRR"), which requires that Squamish Nation (the "Nation") disclose remuneration earned or accrued and reimbursement of expenses to Chiefs and Councilors in the format presented in the Schedule. The Schedule also includes the Band Manager, an elected official.

Salary and remuneration consist of salaries, wages, commissions, bonuses, fees, honoraria and dividends or any other monetary benefits (other than reimbursement of expenses) and non-monetary benefits.

Expenses consist of the costs of transportation, accommodation, meals, hospitality and incidental expenses.

### 2. Remuneration of elected officials

#### *Elected official compensation*

Certain elected officials are paid an honorarium for their services. Other elected officials also serve as employees of the Nation and their employee compensation is based on the Squamish National Salary Index and Performance Management Plan. Councilors who are paid as employees may also receive honoraria for evening and weekend work; however they are not allowed to receive both a salary and an honorarium for the same work.

#### *Travel*

Local travel - Nation employees, including Councilors, who use their personal vehicles for work-related purposes receive a monthly travel allowance.

Out of town travel - All business related out-of-town travel by Councilors is pre-approved by Council. Like many other governments, Councilors receive a daily stipend of \$250 or \$300 to cover meals, lodging and incidental costs when travelling on Nation business. When necessary, transportation costs are also paid. Daily stipend amounts are determined by policy.

#### *Pension and benefits*

The Nation contributes to pension plans and employment benefits (medical, dental and extended health, for example) for all employees who meet eligibility requirements as defined by policy. Councilors who are employees receive these benefits under the same conditions and eligibility requirements as other employees. Five Councilors who are not employees do not receive these benefits.

#### *Other*

The Nation provides an annual distribution to each member as well as a wide range of services to members and their families, like education, health, housing and recreation services. Councilors and their families may receive such services under the same conditions and eligibility requirements as other members.