

Financial Information of

**CONSTANCE LAKE FIRST NATION**  
**Schedule of Remuneration and Expenses**  
**- Chief and Council**  
(Unaudited)

Year ended March 31, 2019

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## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

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To the Members of Constance Lake First Nation and Indigenous Services Canada (ISC):

We have reviewed the accompanying schedule of remuneration and expenses - Chief and Council ("the schedule") of Constance Lake First Nation, and a summary of significant accounting policies (together "the schedule") for the year ended March 31, 2019. The schedule has been prepared by management of Constance Lake First Nation based on the *First Nations Financial Transparency Act*.

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

Management of Constance 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.

### *Conclusion*

Based on our review, 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*.

### *Basis of Accounting*

Without modifying our conclusion, we draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule is prepared to assist Constance 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.

Timmins, Ontario  
September 26, 2019

*MNP LLP*

MNP LLP  
Chartered Professional Accountants  
Licensed Public Accountants

**MNP**  
LLP

## CONSTANCE LAKE FIRST NATION

### SCHEDULE OF REMUNERATION AND EXPENSES - CHIEF AND COUNCIL

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Name of Individual	Position Title	Number of Months	Remuneration	Expenses
<b>CONSTANCE LAKE FIRST NATION</b>				
Rick Allen	Chief	12	73,500	12,315
Robyn Bunting	Councillor/employee	12	92,960	20,748
Beatrice Ineese	Councillor/employee	12	48,316	2,082
Samantha John-George	Councillor/employee	12	60,450	4,488
Darius Ferris	Councillor	12	18,000	2,704
Norman Solomon Sr.	Councillor	12	18,000	8,258
Ken Neegan	Councillor	12	18,000	5,011

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# CONSTANCE LAKE FIRST NATION

## NOTE TO THE SCHEDULE OF REMUNERATION AND EXPENSES - CHIEF AND COUNCIL

FOR THE YEAR ENDED MARCH 31, 2019

(UNAUDITED)

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### 1. SIGNIFICANT ACCOUNTING POLICIES

The schedule has been prepared in accordance with the *First Nations Financial Transparency Act* using the following significant accounting policy:

#### **Basis of Accounting**

The schedule 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, honoraria and any other monetary and non-monetary benefits paid to the elected members of Chief and Council. The expenses reflect costs of transportation, accommodation, meals, hospitality and incidental expenses.