

Cowichan Tribes
Consolidated Schedule of Remuneration
and Expenses Paid to Elected Officials
For the year ended March 31, 2018
(Unaudited)

Management's Responsibility

To the Members of Cowichan Tribes:

Management is responsible for the preparation and presentation of the accompanying consolidated schedule of remuneration and expenses paid to elected officials, 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 consolidated schedule of remuneration and expenses paid to elected officials, 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.

Chief and Council is composed primarily of individuals who are neither management nor employees of the First Nation. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the First Nation's external accountants.

MNP LLP is appointed by the Chief and Council on behalf of the Members to review the schedule of remuneration and expenses paid to elected officials and report directly to them; their report follows. The external accountants have full and free access to, and meet periodically, with both the Council and management to discuss their findings.

July 24, 2018

original signed by Audrey Henry
General Manager

original signed by Yui Tromp
Comptroller

Independent Practitioner's Review Engagement Report

To the Members of Cowichan Tribes:

We have reviewed the accompanying schedule of remuneration and expenses for elected officials ("the schedule") of Cowichan Tribes for the year ended March 31, 2018. The schedule has been prepared by management of Cowichan Tribes based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of Cowichan Tribes 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 that the basis of accounting used is as per the *First Nations Financial Transparency Act*. The Schedule is prepared to assist Cowichan Tribes to comply with *First Nations Financial Transparency Act*'s Financial Reporting Requirements as referred to above. As a result, this Schedule may not be suitable for another purpose.

MNP LLP

Duncan, British Columbia

July 24, 2018

Chartered Professional Accountants

COWICHAN TRIBES
SCHEDULE OF SALARIES, HONORARIA, TRAVEL EXPENSES AND OTHER REMUNERATION
PAID TO ELECTED OFFICIALS
FOR THE YEAR ENDED MARCH 31, 2018
(Unaudited)

<u>Name</u>	<u>Position</u>	<u>No. of months*</u>	<u>Salary</u>	<u>Honoraria</u>	<u>Other Remuneration</u>	<u>Sub-Total</u>	<u>Travel</u>	<u>Total</u>
Seymour, William Sr	Chief/Director Khowutzun Development Corporation	12	-	95,850	1,750	97,600	13,941	111,541
Alphonse, Christopher	Councillor	4	-	7,400	300	7,700	2,613	10,313
Alphonse, Francine	Councillor/ Education Office Manager	4	16,028	7,800	419	24,247	3,160	27,407
Canute, Andrew	Councillor/Maintenance Supervisor	12	53,112	23,950	745	77,807	523	78,330
Charlie, Albie	Councillor	12	-	35,795	-	35,795	4,761	40,556
Charlie, Stephanie	Councillor/Project Manager	4	25,231	8,700	2,427	36,358	2,271	38,629
Daniels, Cindy	Councillor	1	-	1,960	-	1,960	-	1,960
Elliott, Garrett	Councillor/Group Home Manager/Director Khowutzun Development Corp & Mustimuhw Information Solutions	9	56,042	22,000	7,008	85,050	1,168	86,218
George, Craig	Councillor/Director Khowutzun Development Corporation	12	-	26,600	1,750	28,350	10,373	38,723
George, Darin	Councillor/Transportation Supervisor	12	56,169	23,350	5,453	84,972	3,892	88,864
George, William (Howie)	Councillor/Director Khowutzun Development Corporation**	12	-	23,450	48,088	71,538	523	72,061
Pagaduan, Stuart	Councillor	12	-	25,000	1,500	26,500	4,588	31,088
Swustus, Calvin Sr	Councillor/ Justice Co-ordinator	12	51,226	23,400	5,078	79,704	3,589	83,293
Toporowski, Debra	Councillor	12	-	25,750	-	25,750	3,853	29,603
Wilson, Dora	Councillor/Director Khowutzun Development Corporation	12	-	37,255	1,500	38,755	438	39,193
TOTAL FOR ELECTED OFFICIALS			257,808	388,260	76,018	722,086	55,693	777,779

* The number of months during the fiscal year the individual was on Council.

** Included in other remuneration of William George are contract payments to his business.