

Cowichan Tribes
Consolidated Schedule of Remuneration
and Expenses Paid to Elected Officials
For the year ended March 31, 2019
(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 23, 2019

original signed by Derek Thompson
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, 2019. 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 23, 2019

Chartered Professional Accountants

Cowichan Tribes
Consolidated Schedule of Remuneration and Expenses
Elected Officials

For the year ended March 31, 2019

(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	-	91,200	1,250	92,450	7,865	100,315
Alphonse, Christopher	Councillor	12	-	22,500	-	22,500	4,615	27,115
Alphonse, Francine	Councillor/Education Office Manager/Director Khowutzun Development Corporation	12	55,221	24,200	4,993	84,414	11,288	95,702
Canute, Andrew	Councillor/Maintenance Supervisor	12	55,054	22,200	2,132	79,386	-	79,386
Charlie, Albie	Councillor	12	-	35,250	-	35,250	-	35,250
Atleo, Stephanie	Councillor/Project Manager	12	82,173	24,600	7,307	114,080	6,678	120,758
George, Craig	Councillor/Director Khowutzun Development Corporation	12	-	30,200	1,000	31,200	18,502	49,702
George, Darin	Councillor/Transportation Supervisor	12	56,829	26,300	5,254	88,383	4,187	92,570
George, William **	Councillor/Director Khowutzun Development Corporation	12	-	26,400	181,793	208,193	-	208,193
Pagaduan, Stuart	Councillor	12	-	25,300	8,590	33,890	435	34,325
Swustus, Calvin Sr	Councillor/Justice Co-ordinator	12	54,879	25,750	5,061	85,690	8,717	94,407
Toporowski, Debra	Councillor/Human Resources Executive Assistant	12	22,791	23,350	5	46,146	-	46,146
Wilson, Dora	Councillor/Director Khowutzun Development Corporation	12	-	33,970	710	34,680	490	35,170
TOTAL FOR ELECTED OFFICIALS			326,947	411,220	218,095	956,262	62,777	1,019,039

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

** William George's "other remuneration" relates to amounts paid to his excavating company.

*** "Other Remuneration" includes the costs of transportation, accommodation, meals, hospitality, incidental expenses and reimbursement of expenses