

Cowichan Tribes
Schedule of Remuneration
and Expenses Paid to Elected Officials
For the year ended March 31, 2021
(Unaudited)

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 and a summary of significant accounting policies (together "the schedule") for the year ended March 31, 2021. 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*.



Nanaimo, British Columbia

September 29, 2021

Chartered Professional Accountants

COWICHAN TRIBES
SCHEDULE OF SALARIES, HONORARIA, TRAVEL EXPENSES AND OTHER REMUNERATION
PAID TO ELECTED OFFICIALS
FOR THE YEAR ENDED MARCH 31, 2021
(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 | | 96,420 | 865 | 97,285 | 4,839 | 102,124 |
| Alphonse, Francine | Councillor/Director Khowutzun Development Corporation | 12 | - | 30,650 | 6,270 | 36,920 | | 36,920 |
| Atleo, Stephanie | Councillor/Acting QSL Director | 12 | 157,151 | 30,650 | 11,766 | 199,567 | | 199,567 |
| Charlie, Albie | Councillor | 12 | | 30,650 | 5,450 | 36,100 | | 36,100 |
| George, Craig | Councillor/Director Khowutzun Development Corporation/A Gym Manager/Hamper Manager | 12 | 6,892 | 30,650 | 9,151 | 46,693 | 105 | 46,798 |
| George, William | Councillor/Director Khowutzun Development Corporation | 12 | | 32,350 | 108,200 | 140,550 | | 140,550 |
| Pagaduan, Stuart | Councillor | 12 | | 30,800 | 6,020 | 36,820 | | 36,820 |
| Swustus, Calvin Sr | Councillor/Justice Co-ordinator | 12 | 30,803 | 30,650 | 600 | 62,053 | | 62,053 |
| Toporowski, Debra | Councillor | 12 | | 30,800 | 2,370 | 33,170 | | 33,170 |
| Wilson, Dora | Councillor/Director Khowutzun Development Corporation | 12 | | 30,800 | 5,320 | 36,120 | | 36,120 |
| Charlie, Jen | Councillor/Membership and Registry Administrator | 12 | 66,926 | 30,800 | 2,726 | 100,452 | | 100,452 |
| Daniels, Cindy | Councillor/Project Coordinator | 12 | 45,748 | 30,800 | 2,940 | 79,488 | 87 | 79,575 |
| Swustus, Calvin Jr | Councillor | 12 | - | 30,650 | 600 | 31,250 | | 31,250 |
| TOTAL FOR ELECTED OFFICIALS | | | 307,520 | 466,670 | 162,278 | 936,468 | 5,031 | 941,499 |

* 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 tobacco tax distributions, incidental expenses and reimbursement of expenses made on behalf of Cowichan Tribes