

## Management's Responsibility

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To the Members and Chief and Council of Fort Alexander Indian Band:

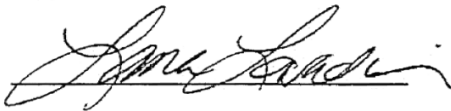
Management is responsible for the preparation and presentation of the accompanying schedule of remuneration and expenses – Chief and Councillors, including responsibility for significant accounting judgments and estimates in accordance with the First Nations Financial Transparency Act. This responsibility includes selecting appropriate accounting policies 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 schedule of remuneration and expenses – Chief and Councillors, 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.

The Chief and Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the attached schedule. The Chief and Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. The Chief and Council is also responsible for recommending the appointment of the First Nation's external accountants.

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

November 9, 2023



**MNP LLP**

True North Square

242 Hargrave Street, Suite 1200, Winnipeg MB, R3C 0T8

1.877.500.0795 T: 204.775.4531 F: 204.783.8329

## Independent Practitioner's Review Engagement Report

To the Members of Fort Alexander Indian Band:

We have reviewed the schedule of remuneration and expenses – Chief and Councillors of Fort Alexander Indian Band for the year ended March 31, 2023.

### *Management's Responsibility*

Management is responsible for the preparation and presentation of this 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 accompanying 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 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 the schedule.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the schedule of remuneration and expenses – Chief and Councillors is not, in all material respects, in accordance with the First Nations Financial Transparency Act.

### *Basis of Accounting*

Without modifying our conclusion, we draw attention to the fact that the schedule is prepared to assist the Nation to meet the requirements the First Nations Financial Transparency Act Reporting Requirements. As a result, the schedule may not be suitable for another purpose.

Winnipeg, MB

November 9, 2023



Chartered Professional Accountants

**Fort Alexander Indian Band  
O/A Sagkeeng First Nation**  
**Schedule of Remuneration and Expenses - Chief and Councillors**  
*For the year ended March 31, 2023*

<b>Name</b>	<b>Position</b>	<b>Number of Months (1)</b>	<b>Remuneration (2)</b>	<b>Expenses (3)</b>	<b>Total</b>
Derrick Henderson	Chief	12	120,000	48,596	168,596
Linda Dorie	Councillor	12	87,500	46,291	133,791
John Courchene	Councillor	12	85,000	41,956	126,956
Dylan Courchene	Councillor	12	88,658	57,805	146,463
Henry Swampy	Councillor	12	85,000	43,368	128,368
Tania Twoheart	Councillor	12	88,750	45,368	134,118
Erin Courchene	Councillor	12	85,500	37,695	123,195
			<b>640,408</b>	<b>321,079</b>	<b>961,487</b>

- 1) The number of months during the fiscal year that the individual was a Chief or Councillor.
- 2) As per the First Nations Financial Transparency Act, "remuneration" means any salaries, wages,
- 3) As per the First Nations Financial Transparency Act, "expenses" includes the costs of transportation,