

**Fort Alexander Indian Band O/A Sagkeeng First Nation**  
**Schedule of Remuneration and Expenses - Chief and Councillors**  
*March 31, 2025*

## Management's Responsibility

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To the 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 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 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 Fort Alexander Indian Band 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 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 - 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 Council and management to discuss their review engagement results.

February 17, 2026

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end, positioned above a solid horizontal line.

**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

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, 2025.

## Management's Responsibility

Management is responsible for the preparation and presentation of this schedule in accordance with First Nations Financial Transparency Act, and for such internal control as management determines is necessary to enable the preparation of the schedule that are 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 the 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, Manitoba

February 17, 2026



Chartered Professional Accountants

**MNP LLP**

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## Fort Alexander Indian Band O/A Sagkeeng First Nation Schedule of Remuneration and Expenses - Chief and Councillors

*For the year ended March 31, 2025*

<b>Name</b>	<b>Position</b>	<b>Number of Months (1)</b>	<b>Remuneration (2)</b>	<b>Expenses (3)</b>	<b>Total</b>
Elmer Fontaine	Chief	12	80,000	45,692	<b>125,692</b>
Vern Guimond	Councillor	12	90,764	36,334	<b>127,098</b>
John Courchene	Councillor	12	90,764	44,167	<b>134,931</b>
Dylan Courchene	Councillor	12	90,764	46,123	<b>136,887</b>
Henry Swampy	Councillor	12	90,764	55,950	<b>146,714</b>
Tania Twoheart	Councillor	12	90,764	52,964	<b>143,728</b>
Dwight Swampy	Councillor	12	90,764	45,662	<b>136,426</b>
			<b>624,584</b>	<b>326,892</b>	<b>951,476</b>

1. The number of months during the fiscal year the individual was a Chief or Councillor.
2. As per the *First Nations Transparency Act*: "Remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits -- other than the reimbursement of expenses -- and non-monetary benefits.
3. As per the *First Nations Transparency Act*: "Expenses" include the costs of transportation, accomodation, meals, hospitality and incidental expenses.