

Chippewas of Rama First Nation
Schedule of Remuneration and Expenses -
Chief and Councillors
For the year ended March 31, 2019
(Unaudited)

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Independent Practitioner's Review Engagement Report

To the Members of Chippewas of Rama First Nation

We have reviewed the accompanying Schedule of Remuneration and Expenses - Chief and Councillors of Chippewas of Rama First Nation for the year ended March 31, 2019, and a summary of significant accounting policies and other explanatory information (together "the Schedule"). The Schedule has been prepared by management, pursuant to the requirements of the Department of Indigenous Services Canada and Health Canada 2018-19 Year-end Reporting Handbook.

Management's Responsibility for the Schedule

Management of Chippewas of Rama First Nation is responsible for the preparation of the Schedule in accordance with the financial reporting provisions in the Department of Indigenous Services Canada and Health Canada 2018 - 2019 Year-end Reporting Handbook, 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 required 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 financial reporting provisions in the Department of Indigenous Services Canada and Health Canada 2018 - 2019 Year-end Reporting Handbook.



Basis of Accounting

Without modifying our conclusion, we draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist Chippewas of Rama First Nation to meet the requirements of subsection 6(1) of the First Nations Financial Transparency Act. As a result, the Schedule may not be suitable for another purpose.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Orillia, Ontario
July 29, 2019

Chippewas of Rama First Nation
Schedule of Remuneration and Expenses - Chief and Councillors
(Unaudited)

For the year ended March 31, 2019

Individual	Position	# of Months	Remuneration (Schedule 1)	Expenses (Note 1)
Rodney Noganosh	Chief	12	\$ 190,809	\$ 8,601
Ronald Douglas	Councillor	12	161,753	2,819
Nemke Quarrington	Councillor	12	163,406	4,725
Tracey Snache	Councillor	12	159,653	5,699
Edward Snache	Councillor	12	177,761	7,225
Jeremy St. Germain	Councillor	12	159,810	4,370
Edward Williams	Councillor	12	158,483	18,428
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			\$ 1,171,675	\$ 51,867

The accompanying note is an integral part of this financial information.

Chippewas of Rama First Nation
Note to Schedule
(Unaudited)

For the year ended March 31, 2019

1. Definition of Remuneration and Expenses

Chippewas of Rama First Nation follows the accrual basis of accounting using the principles of Canadian Public Sector Accounting Standards for this reporting. Remuneration is defined in the First Nation Financial Transparency Act as any salaries, wages, commissions, bonuses, fees, honoraria, and dividends and other monetary benefits – other than the reimbursement of expense – and non-monetary benefits.

Expenses as defined in the First Nation Financial Transparency Act include the costs of transportation, accommodation, meals, hospitality and incidental expenses. The remuneration and expenses presented above include remuneration paid and expenses reimbursed to the First Nation's chief and each of its councillors, acting in their capacity as such and in any other capacity, including their personal capacity, by the First Nation and by any entity controlled by the First Nation.

Chippewas of Rama First Nation
Schedule 1 - Chief and Councillors
(Unaudited)

For the year ended March 31, 2019

<u>Name of Individual</u>	<u>Salary</u>	<u>Other Remuneration (Note 1)</u>	<u>Total</u>
Rodney Noganosh	\$ 129,714	\$ 61,095	\$ 190,809
Ronald Douglas	116,513	45,240	161,753
Nemke Quarrington	116,513	46,893	163,406
Tracey Snache	113,599	46,054	159,653
Edward Snache	123,104	54,657	177,761
Jeremy St. Germain	116,513	43,297	159,810
Edward Williams	116,513	41,970	158,483
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	\$ 832,469	\$ 339,206	\$ 1,171,675
