

## Independent Practitioner's Review Engagement Report

To the membership of  
The Chippewas of Kettle & Stony Point First Nation

We have reviewed the accompanying financial information of the Chippewas of Kettle & Story Point First Nation (the "First Nation"), that comprise of the schedule of salaries, honoraria, travel expenses and other remuneration paid to unelected senior officials for the First Nation for the year ended March 31, 2018. This financial information has been prepared by management of the Chippewas of Kettle & Story Point First Nation (the "First Nation") based on the requirements of the Aboriginal Affairs and Northern Development Canada Year-end Reporting Handbook Funding Agreements covering fiscal year period 2017-2018.

### **Management's Responsibility for the Financial Information**

Management is responsible for the preparation of the financial information in accordance with the financial reporting provisions of the Aboriginal Affairs and Northern Development Canada Reporting Handbook Funding Agreements and for such internal control as management determines is necessary to enable the preparation of financial information 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 financial information 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 financial information 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 these financial information.

**Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that this schedule of salaries, honoraria, travel expenses and other remuneration paid to elected senior officials is not, in all material respects, in accordance with the requirements of the Aboriginal Affairs and Northern Development Canada Year-end Reporting Handbook Funding Agreements covering fiscal year period 2017-2018.

**Basis of Accounting**

The financial information is prepared to assist the Chippewas of Kettle & Story Point First Nation (the "First Nation") to comply with the financial reporting provisions of the contract referred to above. As a result, the financial information may not be suitable for another purpose.

The image shows the signature of Deloitte LLP in a cursive, handwritten style.

Chartered Professional Accountants  
Licensed Public Accountants  
October 15, 2018

# Chippewas of Kettle & Stony Point First Nation

Schedule of salaries, honoraria, travel expenses and other remuneration paid to elected or appointed officials  
year end March 31, 2018

(Unaudited)

Name of individual	Position title	Number of months (Note 1)	Salary and honoraria (Notes 2 and 4)	Travel expenses (Notes 3 and 4)	Total
			\$	\$	\$
Thomas Bressette	Chief	12	103,158	24,217	127,375
David Henry	Councillor	12	14,675	1,110	15,785
Elizabeth Cloud	Councillor	12	7,653	491	8,144
Peter Cloud Sr.	Councillor	12	16,532	396	16,928
Marshall George	Councillor	12	15,735	5,350	21,085
Jane Manning	Councillor	12	8,483	78	8,561
Lincoln Jackson	Councillor	12	9,388	1,720	11,108
Bernard George	Councillor	12	28,548	15,177	43,725
Brian Monague	Councillor	12	10,924	4,301	15,225
Jason Henry	Councillor	12	9,126	914	10,040

#### Notes:

- 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, 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 Financial Transparency Act, "expenses" include the costs of transportation, accommodation, meals, hospitality and incidental expenses.
- 4 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, including the following controlled organizations and businesses:
  - Indian Hills of Ipperwash Ltd.
  - Points Preference Supermarket Inc.
  - Southwind Corporate Development Inc.
  - Points Eagle Radio Station
  - Kettle and Stony Point Gas and Convenience Inc.
  - 9236058 Canada Inc.