

**Stz'uminus First Nation**  
**Schedule of Remuneration and Expenses**  
**Chief and Council**  
*For the year ended March 31, 2020*  
*(Unaudited)*

## **Management's Responsibility**

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To the Members of Stz'uminus First Nation:

Management is responsible for the preparation and presentation of the accompanying consolidated schedule of remuneration and expenses paid to elected senior officials, including responsibility for significant accounting judgments and estimates in accordance with the First Nations Financial Transparency Act. This responsibility includes selecting appropriate accounting principles 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 consolidated schedule of remuneration and expenses paid to elected senior officials, 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 Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the consolidated schedule of remuneration and expenses. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. The Council is also responsible for recommending the appointment of the First Nation's external accountants.

MNP LLP is appointed by the Chief and Council to review the consolidated schedule of remuneration and expenses paid to elected senior officials and report directly to them; their report follows. The external accountants have full and free access to both the Council and management to discuss their findings.

July 30, 2020

Signed by: Ronda Jordan

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Director of Finance and Strategic Initiatives

## Independent Practitioner's Review Engagement Report

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To the Members of Stz'uminus First Nation:

We have reviewed the accompanying schedule of remuneration and expenses for elected officials ("the schedule") of Stz'uminus First Nation for the year ended March 31, 2020. The schedule has been prepared by management of Stz'uminus First Nation based on the *First Nations Financial Transparency Act*.

### *Management's Responsibility for the Schedule*

Management of Stz'uminus First Nation 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

July 30, 2020

*MNP LLP*

Chartered Professional Accountants

**Schedule of Remuneration and Expenses - Chief and Council**  
**Stz'uminus First Nation**  
**For the year ended March 31, 2020**

Elected Officials	Position Title	Number of Months (1)	Council Remuneration (2)	Council Expenses (3)	Staff Position	Months on staff	Actual Salary	Operations	
								Remuneration (CPP, EI, WCB, Pension, Health, non-C&C honoraria)	Expenses Reimbursed as part of Other Remuneration
Elliott, John	Chief	12	11,357	11,724	Chief	12	85,000	14,734	-
Harris, Cecelia	Councillor	12	11,641	893	Communications Coordinator	4	15,532	3,300	236
Harris, Roxanne	Councillor	12	13,100	1,660	N/A	0	-	-	-
Jack, Anne	Councillor	12	14,350	1,853	Family Advocate	12	43,209	8,111	705
Sampson, Andrea	Councillor	12	15,500	893	Social Assistance and Membership Clerk	12	32,482	7,751	124
Sampson, Terry	Councillor	12	14,110	543	Bus Driver	12	21,866	2,689	768
Seymour Sr., Harvey	Councillor	12	17,100	893	N/A	0	-	-	-
Seymour, Herbert	Councillor	12	14,800	892	Maintenance Assistant	12	29,890	4,232	1,171
Seymour, Peter	Councillor	12	11,200	892	Bus Driver	10	27,399	6,424	-
Seymour, Shawna	Councillor	12	10,717	893	Community Training Assistant	12	24,255	5,026	-

1 - Number of Months the individual was a member of Chief and Council

2 - Salaries, Wages, Commissions, bonuses, fees, honoraria, dividends, and other monetary benefits - other than the reimbursement of expenses - and non-monetary benefits.

3 - As per the First Nations Financial Transparency Act. "Expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses