

Management's Responsibility

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 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 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.

July 29, 2019



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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, 2019.

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.

Winnipeg, MB

July 29, 2019

MNP LLP
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, 2019
(Unaudited)

<i>Name</i>	<i>Position</i>	<i>Number of Months (1)</i>	<i>Remuneration (2)</i>	<i>Expenses (3)</i>	<i>Total</i>
Derrick Henderson	Chief	12	75,000	35,393	110,393
Linda Dorie	Councillor	12	70,000	28,126	98,126
John Courchene	Councillor	12	70,000	27,620	97,620
Marilyn Courchene	Councillor	12	70,000	37,679	107,679
Mark Courchene	Councillor	12	70,000	28,098	98,098
			355,000	156,916	511,916

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" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.