

## Independent Practitioner's Review Engagement Report

To the Members of Kwikwetlem First Nation:

We have reviewed the schedule of remuneration and expenses of elected officials of Kwikwetlem First Nation for the year ended March 31, 2022, as required in accordance with the *First Nations Financial Transparency Act* and section 7.3 of the Indigenous Services Canada Year-end Financial Reporting Handbook.

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

Management is responsible for the preparation and fair presentation of this financial information in accordance with the First Nations Financial Transparency Act and the Indigenous Services Canada Year-end Financial Reporting Handbook., 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 this financial information.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that this financial information is not, in all material respects, in accordance with the First Nations Financial Transparency Act and the Indigenous Services Canada Year-end Financial Reporting Handbook.

Maple Ridge, British Columbia

August 24, 2022



Chartered Professional Accountants

**Kwikwetlem First Nation**  
**Schedule 1 - Schedule of Remuneration and Expenses - Elected Officials**  
*For the year ended March 31, 2022*

	<i>Position</i>	<i>Number of Months</i> <sup>(1)</sup>	<i>Salary and honoraria</i>	<i>Other remuneration</i>	<i>Subtotal</i>	<i>Expenses</i>	<i>Total</i>
Hall, Ed	Chief	12	74,415	3,805	78,220	-	78,220
Chaffee, George	Councillor	12	73,092	3,805	76,897	2,877	79,774
Peters, John	Councillor	12	76,636	3,805	80,441	4,195	84,636
			<b>224,143</b>	<b>11,415</b>	<b>235,558</b>	<b>7,072</b>	<b>242,630</b>

(1) The number of months during the fiscal year the individual was an elected or appointed official or was on staff.

(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.

Examples are provided in the supporting document which accompanies this document on AANDC's Internet site entitled: "Supplementary Information".

(3) As per the First Nations Financial Transparency Act:

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