

Garden River First Nation
Schedule of Remuneration and Expenses for Chief and Councillors
For the year ended March 31, 2021

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Independent Practitioner's Review Engagement Report

To the Members of Garden River First Nation

We have reviewed the accompanying Schedule of Remuneration and Expenses - Chief and Councillors of Garden River First Nation for the year ended March 31, 2021, 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 2019-20 Year-end Reporting Handbook.

Management's Responsibility for the Schedule

Management of Garden River 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 2019-20 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 2019-20 Year-end Reporting Handbook.

Basis of Accounting and Restriction on Use

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 Garden River 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. Our report is intended solely for the members of the Garden River First Nation and the Minister of Indigenous and Northern Affairs Canada and Health Canada and should not be used by parties other than the members of the Garden River First Nation and the Minister of Indigenous Services Canada and Health Canada.

Chartered Professional Accountants, Licensed Public Accountants
Sault Ste. Marie, Ontario
December 2, 2022

Garden River First Nation
Schedule of Remuneration and Expenses for Chief and Councillors
(Unaudited)

For the year ended March 31, 2021

	Position	Number of Months	Remuneration (Note 1)	Expenses (Note 1)
Chief and Council				
Andy Rickard	Chief	12	81,500	1,135
Caroline Barry	Councillor	12	20,100	-
Karen Bell	Councillor	12	13,050	-
Karen Bell	Donation	-	6,500	-
Cindy Jones	Councillor	12	19,470	-
Cindy Jones HSG	HSG	-	630	-
Brandi Nolan	Councillor	12	19,800	-
Richard Pine	Councillor	12	17,900	-
Richard Pine	GRFN Employee	2	8,015	-
Morley Pine	Councillor	12	18,800	-
Morley Pine	GRFN employee	12	40,210	-
Craig Sayers	Councillor	12	19,000	15
Craig Sayers	Firefighter	12	61,000	-
Chris Solomon	Councillor	12	19,800	-
Janine Zack	Councillor	12	18,900	-
Leslie Zack-Caraballo	Councillor	12	18,300	-
Chester Langille	Councillor	12.0	18,800	-

The accompanying note is an integral part of this financial schedule

Garden River First Nation
Schedule of Remuneration and Expenses for Chief and Councillors
Note to Schedule
(Unaudited)

For the year ended March 31, 2021

1. Definition of Remuneration and Expenses

Garden River 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 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.