

**Garden River First Nation**  
**Schedule of Remuneration and Expenses for Chief and Councillors**  
For the year ended March 31, 2018

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## Independent Practitioner's Review Engagement Report

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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, 2018, 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 and Northern Affairs Canada and Health Canada 2017-18 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 and Northern Affairs Canada and Health Canada 2017 - 2018 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 and Northern Affairs Canada and Health Canada 2017 - 2018 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 and Northern Affairs Canada and Health Canada.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants  
Sault Ste. Marie, Ontario  
August 28, 2018

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

**For the year ended March 31, 2018**

	Position	Number of Months	Remuneration (Note 1)	Expenses (Note 1)
<b>Chief and Council</b>				
Paul Syrette	Chief	12	\$ 60,248	\$ 30,609
Caroline Barry	Councillor	12	16,800	6,226
Karen Bell	Councillor	6.5	6,100	-
Karen Bell	Donation	-	3,250	-
Darwin Belleau	Councillor	12	16,800	-
Darwin Belleau	Contractor	12	60,077	-
Gerald Lesage	Councillor	5.5	7,150	2,870
Brandi Nolan	Councillor	5.5	7,150	-
Pam Perreault	Councillor	6.5	9,650	-
Deborah Pine	Councillor	6.5	9,350	-
Morley Pine	Councillor	6.5	9,950	-
Morley Pine	GRFN employee	6.5	15,514	-
Andy Rickard	Councillor	12	17,100	7,808
Craig Sayers	Councillor	6.5	9,950	3,201
Craig Sayers	Firefighter	12	54,247	-
Chris Solomon	Councillor	12	16,000	5,017
Chris Solomon	Donation	-	1,100	-
Leslie Zack-Caraballo	Councillor	12	16,200	930
Sue Anne Bell-Chiblow	Councillor	12	13,100	-
Sue Anne Bell-Chiblow	Donation	-	4,000	-
Jaegar A.G. Jones	Councillor	5.5	7,150	-
Chester Langille	Councillor	5.5	7,150	-
Darryl Williams-Jones	Councillor	12	14,645	-
Darryl Williams-Jones	Donation	-	1,555	-
Darryl Williams-Jones	GRFN employee	12	31,935	1,248

The accompanying note is an integral part of this financial schedule

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

**For the year ended March 31, 2018**

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**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.