

**Matawa First Nations Management
Schedule of Salary, Honoraria and Travel**
March 31, 2020

Management's Responsibility

To the Members and Board of Directors of Matawa First Nations Management:

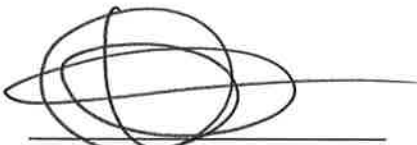
Management is responsible for the preparation and presentation of the accompanying Schedule of Salary, Honoraria and Travel (the "Schedule"), including responsibility for significant accounting judgements and estimates in accordance with the *First Nations Financial Transparency Act*. This responsibility including selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgement is required.

In discharging its responsibilities for the integrity and fairness of the Schedule, 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 Board of Directors and Executive Committee are comprised primarily of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the Schedule. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing the relevant matters with management and external accountants. The Board is also responsible for recommending the appointment of the Organization's external accountants.

MNP LLP is appointed by the Board to review the Schedule 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 Board and management to discuss their review engagement results.

September 14, 2020



Chief Executive Officer

Independent Practitioner's Review Engagement Report

To the Board of Directors of Matawa First Nations Management and Indigenous Services Canada:

We have reviewed the accompanying Schedule of Salary, Honoraria and Travel of Matawa First Nations Management, and a summary of significant accounting policies (together "the Schedule") for the year ended March 31, 2020. The Schedule has been prepared by management of Matawa First Nations Management based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of Matawa First Nations Management 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*.

Basis of Accounting

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 Matawa First Nations Management to meet the requirements of the *First Nations Financial Transparency Act*. As a result, the Schedule may not be suitable for another purpose.

Thunder Bay, Ontario
September 14, 2020

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

MATAWA FIRST NATIONS MANAGEMENT**SCHEDULE OF SALARY, HONORARIA AND TRAVEL**

For the year ended March 31, 2020

See Review Engagement Report

	<u>Position</u>	<u>Number of months</u>	<u>Salary</u>	<u>Travel</u>	<u>Honoraria</u>	
<u>Matawa First Nations Management</u>						
Board of Directors						
	Rosemary Moonias	Director	11	-	2,605	8,000
	Charlie Okees	Director	12	-	10,997	16,000
	Conrad Chapais	Director	2	-	710	2,000
	Lisa Echum	Director	5	-	1,292	1,000
	Robert Moonias	Director	12	-	7,337	9,750
	Frank Onabigon	Director	12	-	7,235	15,500
	Sharon Sakanee	Director	12	-	2,999	9,500
	Roy Spence	Director	12	-	1,207	9,000
	Stanley Oskineegish	Director	12	-	7,644	9,500
	Robinson Meshake	Director	12	-	7,306	15,500
First Nation Elected Officials						
	Rick Allen	Chief	9	-	12,975	13,750
	Elizabeth Atlookan	Chief	3	-	590	2,142
	Harvey Yesno	Chief	9	-	6,914	13,250
	Celia Echum	Chief	12	-	17,097	18,250
	Bruce Achneepineskum	Chief	6	-	9,817	14,250
	Veronica Waboose	Chief	12	-	7,797	7,000
	Judy Desmoulin	Chief	2	-	2,127	7,250
	Chris Moonias	Chief	12	-	8,053	16,750
	Cornelius Wabasse	Chief	12	-	14,479	15,950
	Johnny Yellowhead	Chief	8	-	9,499	8,250
	Sheldon Oskineegish	Chief	4	-	2,957	6,750
	Dorothy Towedo	Chief	12	-	15,784	16,500
Senior Management						
	David Paul Achneepineskum	CEO	12	218,296	5,465	-
<u>Kiikenomaga Kikenjigewen Employment & Training Services (KKETS)</u>						
Board of Directors						
	Joe Baxter	Director	12	-	5,736	6,950
	Kelvin Moonias	Director	12	-	5,479	7,350
	Leslie Atlookan	Director	12	-	5,806	8,150
	Josie Baxter	Director	12	-	1,930	8,350
	Maurice Waboose	Director	12	-	6,794	7,950
	Ron Wesley	Director	12	-	3,876	5,550
	Sheldon Oskineegish	Director	10	-	2,552	5,150
	Richard Roundhead	Director	2	-	-	-
	Norman Shewaybick	Director	12	-	-	-
Senior Management						
	Dave Neegan	ED	6	53,423	4,398	-
	Roger Wesley	ED	2	22,538	-	-

Matawa First Nations Management
Note to the Schedule of Salary, Honoraria and Travel

For the year ended March 31, 2020
(Unaudited)

1. Significant accounting policies

The Schedule has been prepared in accordance with the *First Nations Financial Transparency Act* using the following significant accounting policy:

Basis of Accounting

The Schedule has been prepared using the required presentation and financial reporting provisions of the *First Nations Financial Transparency Act*, which does not require all of the same disclosure and presentation that would be required under Canadian accounting standards for not-for-profit organizations. The remuneration reflects only salaries, wages, commissions, bonuses, fees, honoraria and any other monetary and non-monetary benefits paid to the elected members of the Board of Directors and Chief and Council. The expenses reflect costs of transportation, accommodation, meals, hospitality and incidental expenses.
