

Independent Practitioner's Review Engagement Report

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

We have reviewed the accompanying schedule of remuneration and expenses ("the schedule") of Matawa First Nations Management, and a summary of significant accounting policies (together "the schedule") for the year ended March 31, 2019. 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
July 23, 2019

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

MNP

Matawa First Nations Management

Schedule of Remuneration and Expenses

For the year ended March 31, 2019

See Review Engagement Report

	<u>Position</u>	<u>Number of months</u>	<u>Salary</u>	<u>Travel</u>	<u>Honoraria</u>	
Matawa First Nations Management						
Board of Directors						
	Charlie Okees	Director	12	-	7,160.32	14,250.00
	Darius Ferris	Director	4	-	7,186.31	5,000.00
	Frank Onabigon	Director	12	-	5,291.40	14,750.00
	Roy Spence	Director	12	-	2,071.24	10,750.00
	Stanley Oskineegish	Director	12	-	7,316.60	10,500.00
	Conrad Chapais	Director	12	-	3,667.65	10,250.00
	Robert Moonias	Director	12	-	477.50	8,250.00
	Sharon Sakanee	Director	12	-	5,416.41	11,500.00
	Robinson Meshake	Director	12	-	5,293.50	13,250.00
First Nation Elected Officials						
	Dorothy Towedo	Chief	12	-	7,593.19	13,750.00
	Elizabeth Atlookan	Chief	12	-	4,639.85	10,750.00
	Bruce Achneepineskum	Chief	12	-	2,507.35	7,000.00
	Richard Allen	Chief	12	-	5,407.36	10,750.00
	Celia Echum	Chief	12	-	5,546.48	12,250.00
	Veronica Waboose	Chief	12	-	5,188.90	10,500.00
	Cornelius Wabasse	Chief	12	-	9,550.18	10,750.00
	Wayne Moonias	Chief	11	-	10,803.41	500.00
	Johnny Yellowhead	Chief	12	-	11,329.96	11,000.00
	Chris Moonias	Chief	1	-	350.20	1,500.00
Senior Management						
	David Paul Achneepineskum	CEO	12	222,719	5,387	-
Kiikenomaga Kikenjigewen Employment & Training Services (KKETS)						
Board of Directors						
	Elsie McDonald	Director	6	-	653.90	6,700.00
	Joe Baxter	Director	12	-	11,708.07	11,700.00
	Kelvin Moonias	Director	12	-	6,377.07	6,700.00
	Josie Baxter	Director	12	-	7,164.49	15,500.00
	Leslie Atlookan	Director	12	-	10,028.18	14,500.00
	Kelly Fortier	Director	7	-	4,469.05	5,100.00
	Beatrice Ineeses	Director	12	-	7,471.90	4,500.00
		Total				
Senior Management						
	Roger Wesley	Executive Director	12	98,441	4,409	-

Matawa First Nations Management

Note to the Schedule of Remuneration and Expenses

For the year ended March 31, 2019

(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.
