

Financial Information of

ATTAWAPISKAT FIRST NATION
Schedule of Remuneration and Expenses
- Chief and Councillors
(Unaudited)

For the year ended March 31, 2018

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Attawapiskat First Nation and Indigenous and Northern Affairs Canada:

We have reviewed the accompanying schedule of remuneration and expenses (Chief and Councillors) (“the schedule”) of Attawapiskat First Nation, and a summary of significant accounting policies (together “the schedule”) for the year ended March 31, 2018. The schedule has been prepared by management of Attawapiskat First Nation based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

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

Timmins, Ontario
July 26, 2018

MNP LLP

MNP LLP
Chartered Professional Accountants
Licensed Public Accountants

ATTAWAPISKAT FIRST NATION**SCHEDULE OF REMUNERATION AND EXPENSES (CHIEF AND COUNCILLORS)****FOR THE YEAR ENDED MARCH 31, 2018****(UNAUDITED)**

Name of Individual	Position Title	Number of Months	Remuneration	Expenses
ATTAWAPISKAT FIRST NATION				
Ignace Gull	Chief	12	52,308	18,421
Louis Edwards	Deputy Chief	12	45,720	697
Elizabeth Tookate	Councillor	12	49,870	7,291
Andrew Koostachin	Councillor	12	61,940	5,158
Sylvia Metatawabin	Councillor	12	10,200	12,059
Louis Sutherland	Councillor	12	13,500	156
Maggie Koostachin	Councillor	12	12,000	1,991
Robert Nakogee	Councillor	12	35,151	141
Jerry Nakogee	Councillor	12	9,600	600
Steve Hookimaw	Councillor	12	4,200	-
Annabella lahtail	Councillor	12	15,225	897
Rosie Koostachin	Councillor	12	11,550	2,003
Roger Nakogee	Councillor	12	6,900	-

ATTAWAPISKAT FIRST NATION

NOTE TO THE SCHEDULE OF REMUNERATION AND EXPENSES – (CHIEF AND COUNCILLORS)

FOR THE YEAR ENDED MARCH 31, 2018

(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 Chief and Council. The expenses reflect costs of transportation, accommodation, meals, hospitality and incidental expenses.