

Financial Information of

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

For the year ended March 31, 2019

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## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

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To the Members of Attawapiskat First Nation and Indigenous Services Canada:

We have reviewed the accompanying schedule of remuneration and expenses (Chief and Councillors) of Attawapiskat First Nation, 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 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  
August 1, 2019

*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, 2019****(UNAUDITED)**

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Name of Individual	Position Title	Number of Months	Remuneration	Expenses
<b>ATTAWAPISKAT FIRST NATION</b>				
Ignace Gull	Chief	12	85,001	17,293
Louis Edwards	Deputy Chief	12	74,794	2,186
Elizabeth Tookate	Councillor	12	49,908	1,253
Andrew Koostachin	Councillor	12	61,940	2,140
Sylvia Metatawabin	Councillor	12	10,200	20,572
Louis Sutherland	Councillor	12	13,500	-
Maggie Koostachin	Councillor	12	12,000	-
Robert Nakogee	Councillor	12	4,800	-
Jerry Nakogee	Councillor	12	9,600	-
Steve Hookimaw	Councillor	12	4,200	-
Annabella lahtail	Councillor	12	15,225	2,276
Rosie Koostachin	Councillor	12	11,550	5,945
Roger Nakogee	Councillor	12	6,900	-

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**ATTAWAPISKAT FIRST NATION**

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

**FOR THE YEAR ENDED MARCH 31, 2019**

**(UNAUDITED)**

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**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 public sector accounting standards. 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.