



Schedule of Honoraria, Travel Expenses and Other  
Remuneration Paid To Chief and Council

Pictou Landing First Nation

March 31, 2018

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# Independent Practitioner's Review Engagement Report

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To the Chief and Council of  
Pictou Landing First Nation

We have reviewed the accompanying Schedule of Honoraria, Travel Expense and Other Remuneration Paid to Chief and Council of Pictou Landing First Nation (the "Schedule") as at March 31, 2018. This Schedule has been prepared by management based on the reporting requirements of Section 6.1.1 of the Department of Indigenous Services Canada's year end reporting handbook.

## **Management's responsibility for the financial statements**

Management is responsible for the preparation of this Schedule in accordance with Section 6.1.1 of the reporting requirements of the Department of Indigenous Services Canada's 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 accompanying 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 financial statements 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 the 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 Section 6.1.1 of the reporting requirements of the Department of Indigenous Services Canada's year end reporting handbook.

**Basis of accounting**

Without modifying our conclusion, we draw attention to Note 1 to this schedule, which describes the basis of accounting. The Schedule is presented for purposes of additional information to the membership and the Department of Indigenous Services Canada and as a result, this Schedule may not be suitable for any other purpose.

*Grant Thornton LLP*

Sydney, Canada  
August 21, 2018

Chartered Professional Accountants  
Licensed Public Accountants

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# Pictou Landing First Nation

## Schedule of Honoraria, Salaries, Travel Expenses, and Other Remuneration - Elected Officials

Year ended March 31, 2018

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<u>Position</u>	<u>Name</u>	<u># of Months</u>	<u>Honorarium</u>	<u>Salary</u>	<u>Travel</u>	<u>Other Remuneration*</u>	<u>Total</u>
Chief	Andrea Paul	12	-	60,005	7,273	6,338	<b>73,616</b>
Councilor /Guardian	Dominic Deny	12	30,000	37,383	2,618	4,280	<b>74,281</b>
Councilor /Lands	Barry Francis	8	20,000	55,000	3,365	-	<b>78,365</b>
Councilor/School	Hayley Bernard	12	30,000	-	707	663	<b>31,369</b>
Councilor/Fisherman	Derek Francis	12	30,000	63,700	2,014	-	<b>95,714</b>
Councilor/Fisheries	Marsha Mills	12	30,000	39,985	1,029	4,483	<b>75,497</b>
Councilor/Fisheries Director	Wayne Denny	4	10,000	47,993	-	1,337	<b>59,330</b>
Councilor	Gordon Prosper	12	30,000	29,994	2,551	1,391	<b>63,936</b>

\*Represents group insurance and pension benefits

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# **Pictou Landing First Nation Schedule of Honoraria, Salaries, Travel Expenses, and Other Remuneration – Notes to the Financial Statements**

Year ended March 31, 2018

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**1. Basis of accounting**

Expenses are reported using the accrual basis of accounting. The financial information in the above statements is derived from the consolidated accounting records of the Pictou Landing First Nation.