

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

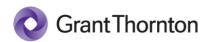
Management is responsible for the preparation of this Schedule in accordance with Section 6.1.1 of the reporting requirements of the Department of Indigenous Services Canada's year end reporting handbook, and for such internal control as management determines is necessary to enable the preparation of 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.

Sydney, Canada August 21, 2018

Chartered Professional Accountants Licensed Public Accountants

Grant Thornton LLP

Pictou Landing First Nation Schedule of Honoraria, Salaries, Travel Expenses, and Other Remuneration - Elected Officials

Year ended March 31, 2018

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

^{*}Represents group insurance and pension benefits

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

Year ended March 31, 2018

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.