



Schedule of Honoraria, Salaries, Travel Expenses
and Other Remuneration

Pictou Landing First Nation

March 31, 2022

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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 and Senior Unelected Officials of Pictou Landing First Nation (the "Schedule") as at March 31, 2022. This Schedule has been prepared by management based on the reporting requirements of Section 7.3 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 7.3 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 7.3 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
April 24, 2023

Grant Thornton LLP

Chartered Professional Accountants

Pictou Landing First Nation

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

Year ended March 31, 2022

<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	-	92,307	1,058	11,822	105,187
Councilor /Capital	Dominic Denny	12	40,000	41,882	2,420	5,605	89,907
Councilor/Teacher	Haley Bernard	12	40,000	5,341	977	972	47,290
Councilor/Fisheries	Marsha Mills	4	13,333	16,173	2,529	2,082	34,117
Councilor/Fisherman	Derek Francis	8	26,666	26,912	1,362	-	54,940
Councilor/ Band Member	Jonathan Beadle	4	13,333	-	-	-	13,333
Councilor/Finance	Jenny Fraser	12	40,000	57,530	1,496	8,129	107,155
Councilor/Fisherman	Alden Francis	8	26,667	47,735	385	-	74,787
Councilor/ Waste Diversion	April Nicholas	4	13,333	12,924	938	2,256	29,451
Councilor/Fisheries Director	Wayne Denny	8	26,666	34,888	6,922	4,487	72,963

*Represents group insurance and pension benefits

Pictou Landing First Nation

Notes to the Schedules of Honoraria, Salaries, Travel Expenses, and Other Remuneration

March 31, 2022

1. Preparation of the schedule

The Schedule of Remuneration and Expenses has been prepared in accordance with the Annual Financial Reporting Requirements covering fiscal years 2021-2022 for Indigenous Services Canada (ISC) and Indigenous Services Canada – First Nations and Inuit Health Branch (ISC-FNIB).

2. Definition of items related to remuneration and expenses

Number of months

The number of months during the fiscal year that the individual was on staff.

Remuneration

“Remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria, dividends and reimbursements of expenses – including the costs of transportation, accommodation, meals, hospitality and incidental expenses – and any other monetary benefits and non-monetary benefits.

For this schedule, remuneration includes employee benefits such as employer portion of CPP, EI, group insurance and pension benefits. And for expenses reimbursed, travel expenses are included in this column.
