



# 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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**Grant Thornton LLP**  
Suite 301, Membertou Place  
90 San'tele'sew Aawti  
Membertou, NS  
B1S 0A5  
T +1 902 562 5581  
F +1 902 562 0073

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

\*Represents group insurance and pension benefits

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# **Pictou Landing First Nation**

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

March 31, 2022

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### **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).

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### **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.

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