

TK'EMLUPS TE SECWPEMC
Schedule of Remuneration and
Expenses – Chief and
Councillors

For the year ended March 31, 2019

TK'EMLUPS TE SECWPEMC

Schedule of Remuneration and Expenses – Chief and Councillors For the year ended March 31, 2019

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Independent Practitioner's Review Engagement Report

To the Members of Tk'emlups te Secwepemc

We have reviewed the accompanying Schedule of Remuneration and Expenses - Chief and Councillors of Tk'emlups te Secwepemc for the year ended March 31, 2019, and a summary of significant accounting policies and other explanatory information (together, the "Schedule"). The Schedule has been prepared by management, pursuant to the requirements of the Department of Indigenous Services Canada and Health Canada 2018-19 Year-end Reporting Handbook.

Management's Responsibility for the Schedule

Management of Tk'emlups te Secwepemc is responsible for the preparation of the Schedule in accordance with the financial reporting provisions in the Department of Indigenous Services Canada and Health Canada 2018 - 2019 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 Schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which required 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 financial reporting provisions in the Department of Indigenous Services Canada and Health Canada 2018 - 2019 Year-end Reporting Handbook.

Basis of Accounting and Restriction on Distribution and Use

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 Tk'emlups te Secwepemc to meet the requirements of subsection 6(1) of the First Nations Financial Transparency Act. As a result, the Schedule may not be suitable for another purpose. Our report is intended solely for the members of the Tk'emlups te Secwepemc and the Minister of Indigenous Services Canada and Health Canada and should not be used by parties other than the members of the Tk'emlups Te Secwepemc the Minister of Indigenous Services Canada and Health Canada.

A handwritten signature in black ink that reads "BDO Canada LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants

**Kamloops, British Columbia
October 31, 2019**

Tk'emlups te Secwepemc
Schedule of Remuneration and Expenses – Chief and Councillors
(Unaudited)

For the year ended March 31, 2019

<u>Individual</u>	<u>Position</u>	<u>Number of months</u>	<u>Salary (Note 1)</u>	<u>Other Remuneration - Travel (Note 1)</u>	<u>Other Remuneration - Training (Note 1)</u>	<u>Other Remuneration – Non-Monetary: Pension (Note 1)</u>	<u>Other Remuneration – Non-Monetary: Benefits (Note 1)</u>
Fred Seymour	Chief	8	53,717	15,509		3,798	3,362
Rosanne Casimir	Chief	4	28,108	2,520		2,136	2,026
Rosanne Casimir	Councillor	8	47,962	11,969		3,603	3,927
Katy Gottfriedson	Councillor	12	72,500	6,307	1,206	5,510	4,663
Jeanette Jules	Councillor	12	72,500	6,261		5,510	3,680
Howard Campbell	Councillor	8	47,962	10,450		3,645	3,927
Russell Eagle Casimir	Councillor	8	47,962	4,481		3,645	3,109
Nacoma George	Councillor	8	47,962	8,305		3,645	3,109
Viola Thomas	Councillor	3	8,087			615	1,009
Colleen Mosterd-McLean	Councillor	4	24,818	6,759	1,406	1,695	1,921
Thomas Blank	Councillor	4	24,818	1,288		993	1,906
Sonny Leonard	Councillor	4	24,818	4,873	706	1,695	578
Justin Gottfriedson	Councillor	4	24,818	4,106	1,206	1,720	1,502
Marie Baptiste	Councillor	4	24,818	3,015		1,695	1,110

Tk'emlups te Secwepemc
Schedule of Remuneration and Expenses – Chief and Councillors
Notes to Schedule
(Unaudited)

For the year ended March 31, 2019

1. Definition of Remuneration and Expenses

Tk'emlups te Secwepemc follows the accrual basis of accounting using the principles of Canadian Public Sector Accounting Standards for this reporting. Remuneration is defined in the First Nation Financial Transparency Act as any salaries, wages, commissions, bonuses, fees, honoraria, and dividends and other monetary benefits – other than the reimbursement of expense – and non-monetary benefits.

Expenses as defined in the First Nation Financial Transparency Act include the costs of transportation, accommodation, meals, hospitality and incidental expenses. The remuneration and expenses presented above include remuneration paid and expenses reimbursed to the First Nation's chief and each of its councillors, acting in their capacity as such and in any other capacity, including their personal capacity, by the First Nation and by any entity controlled by the First Nation.