

**Tsal'ah**  
**Schedule of Remuneration and Expenses**  
**Elected Officials**  
*For the year ended March 31, 2018*  
*(Unaudited)*

## Management's Responsibility

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To the Members of Tsal'alh:

Management is responsible for the preparation and presentation of the accompanying schedule of remuneration and expenses paid to elected officials, including responsibility for significant accounting judgments and estimates in accordance with the First Nations Financial Transparency Act for the year ended March 31, 2018. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the schedule of remuneration and expenses paid to elected officials, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of financial information.

Chief and Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. Chief and Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. Chief and Council is also responsible for recommending the appointment of the First Nation's external accountants.

MNP LLP is appointed by Chief and Council to review the schedule of remuneration and expenses paid to elected officials and report directly to them; their report follows. The external accountants have full and free access to, and meet periodically, with both the Chief and Council and management to discuss their findings.

July 19, 2018

          (signature on file)            
Band Administrator

## Review Engagement Report

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To the Members of Tsal'alh:

We have reviewed the accompanying schedule of remuneration and expenses (Chief and Councillors) ("the schedule") of Tsal'alh ("the schedule") for the year ended March 31, 2018. The schedule has been prepared by management of Tsal'alh based on the *First Nations Financial Transparency Act*.

### *Management's Responsibility for the Schedule*

Management of Tsal'alh is responsible for the preparation of the schedule in accordance with the *First Nations Financial Transparency Act*, 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 require 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 *First Nations Financial Transparency Act*.

Kelowna, British Columbia

July 19, 2018

*MNP* LLP  
Chartered Professional Accountants

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*For the year ended March 31, 2018*  
*(Unaudited)*

<b>Name</b>	<b>Position</b>	<b>Number of Months (1)</b>	<b>Remuneration (2)</b>	<b>Expenses (3)</b>
Ida Mary Peter	Chief	12	45,147	13,079
Clifford Casper	Councillor	12	44,637	28,611
William Alexander	Councillor	12	28,591	16,551
Randy James	Councillor	12	-	10,602
Timothy Peter	Councillor	12	29,643	20,363
Phyllis Peters	Councillor	12	49,941	25,914
			197,959	115,120

(1) *The number of months during the fiscal year the individual was a chief or councillor.*

(2) As per the First Nations Financial Transparency Act:

*“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.*

(3) As per the First Nations Financial Transparency Act:

*“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.*