

**Tallcree First Nation**  
**Schedule of Remuneration and Expenses**  
**Chief and Councilors**  
*March 31, 2019*  
*(Unaudited)*



# Tallcree First Nation

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## **Management's Responsibility**

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To the Members of Tallcree First Nation:

Management is responsible for the preparation and presentation of the accompanying schedule of remuneration and expenses, including responsibility for significant accounting judgments and estimates in accordance with the *First Nations Financial Transparency Act*. 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, 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 composed entirely of individuals who are neither management nor employees of the First Nation. The Chief and Council are responsible for overseeing management in the performance of its financial reporting responsibilities. The Chief and Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. The Chief and Council are also responsible for recommending the appointment of the First Nation's external accountants.

MNP LLP is appointed by Chief and Council on behalf of the members to review the schedule of remuneration and expenses and report directly to them; their report follows. The external accountants have full and free access to, and meet periodically and separately with, both the Chief and Council and management to discuss their review engagement results.

July 25, 2019

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**ORIGINAL SIGNED BY:**  
**MIKE CARDINAL**  
Band Manager

## **Independent Practitioners's Review Engagement Report**

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To the Members of Tallcree First Nation:

We have reviewed the accompanying schedule of remuneration and expenses (Chief and Councilors) (the "schedule") of Tallcree First Nation for the year ended March 31, 2019. The schedule has been prepared by management of the Tallcree First Nation based on the *First Nations Financial Transparency Act*.

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

Management of Tallcree First Nation 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*.

### *Basis of Accounting*

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 the Tallcree First Nation to meet the requirements of the *First Nations Financial Transparency Act*. As a result, the schedule may not be suitable for another purpose.

Leduc, Alberta  
July 25, 2019

*MNP* LLP  
Chartered Accountants

**MNP**

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**Tallcree First Nation**  
**Schedule of Remuneration and Expenses**  
**Chief and Councillors**  
*For the year ended March 31, 2019*  
*(Unaudited)*

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	Number of months	Council remuneration	Other remuneration	Expenses	Total
Rupert Meneen, Chief	12	73,300	15,000	25,507	113,807
David Bow Noskiye, Councillor	12	60,300	-	22,955	83,255
Kathleen Auger, Councillor	12	60,300	-	19,701	80,001
Terence Meneen, Councillor	6	30,400	22,175	16,383	68,958
George Meneen, Councillor	6	34,883	-	17,750	52,633
John Laboucan, Councillor	6	30,400	-	13,884	44,284
Duane Auger, Councillor	6	34,884	-	9,082	43,966
		324,467	37,175	125,262	486,904

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**Tallcree First Nation**  
**Notes to the Financial Information**  
*For the year ended March 31, 2019*  
*(Unaudited)*

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**1. Basis of accounting**

This financial information has been prepared using the required presentation and financial reporting provisions of the *First Nations Financial Transparency Act*, which does not require all of the same disclosure and presentation that would be required under Canadian public sector accounting standards. The remuneration reflects only salaries, wages, commissions, bonuses, fees, honouraria and any other monetary and non-monetary benefits paid to the elected members of Chief and Council. The expenses reflect costs of transportation, accommodation, meals, hospitality and incidental expenses, and other related First Nation expenses. The amounts presented in the financial information are based on the March 31, 2019 Tallcree First Nation consolidated financial statements which have been prepared in accordance with Canadian public sector accounting standards and reference should be made to those audited consolidated financial statements for complete information.