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## **INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT**

To: Indigenous Services Canada

We have reviewed the accompanying Annex B – Schedule of Remuneration and Expenses (Chief and Councilors) of Nak'azdli Whut'en (the "Annex B") for the year ended March 31, 2022. Annex B has been prepared by management of Nak'azdli Whut'en based on the provisions of Section 7.3 of the Indigenous Services Canada Financial Report Requirements.

### *Management's Responsibility for the Annex B*

Management is responsible for the preparation of the Annex B in accordance with the provisions of Section 7.3 of the Indigenous Services Canada Financial Reporting Requirements, this includes determining that the applicable financial framework is acceptable for the preparation of the Annex B in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the Annex B that is free from material misstatement, whether due to fraud or error.

### *Practitioners' Responsibility*

Our responsibility is to express a conclusion on the accompanying Annex B 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 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 Annex B.



*Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the Annex B – Schedule of Remuneration and Expenses (Chief and Councilors) of Nak'azdli Whut'en for the year ended March 31, 2022 is not prepared, in all material respects, in accordance with the provisions of Section 7.3 of the Indigenous Services Canada Financial Reporting Requirements.

*Basis of Accounting*

Annex B is prepared to assist Nak'azdli Whut'en to meet the financial reporting requirements of Indigenous Services Canada. As a result, Annex B may not be suitable for another purpose. Our conclusion is not modified in respect of this matter.

*KPMG LLP*

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Chartered Professional Accountants

Prince George, Canada

July 22, 2022

**ANNEX B**

**Schedule of Remuneration and Expenses  
(Chiefs and Councilors)**

**Name of Recipient - Nak'azdli Whut'en  
For the Year Ended March 31, 2022**

| <b>Name of Individual</b> | <b>Position Title</b> | <b>Number of Months<br/>[Note 1]</b> | <b>Remuneration<br/>[Note 2]</b> | <b>Expenses<br/>[Note 3]</b> |
|---------------------------|-----------------------|--------------------------------------|----------------------------------|------------------------------|
| Mark Barfoot              | Councilor             | 7                                    | 19,378                           | 7,460                        |
| Paul Bird                 | Councilor             | 7                                    | 18,893                           | 6,542                        |
| Alyssa Lepka              | Councilor             | 12                                   | 33,243                           | 13,293                       |
| Catherine Lessard         | Councilor             | 7                                    | 21,996                           | 4,054                        |
| Genevieve Martin          | Councilor             | 6                                    | 12,540                           | 3,452                        |
| Vincent McKinnon          | Councilor             | 6                                    | 12,540                           | 0                            |
| Mark Prince               | Councilor             | 12                                   | 31,821                           | 6,955                        |
| Nolan Sagalon             | Councilor             | 6                                    | 20,627                           | 6,092                        |
| Fred Sam                  | Councilor             | 12                                   | 31,589                           | 11,502                       |
| Murial Sam                | Councilor             | 12                                   | 34,506                           | 10,864                       |
| Aileen Prince             | Chief                 | 12                                   | 103,502                          | 6,243                        |
|                           |                       |                                      |                                  |                              |

1. The number of months during the fiscal year that 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.

Examples are provided in the supporting document which accompanies this document on AANDC's Internet site entitled: "Supplementary Information".

3. As per the First Nations Financial Transparency Act:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.