

NAK'AZDLI WHUT'EN

SCHEDULE OF REMUNERATION AND EXPENSES (CHIEF AND COUNCILLORS)

year ended March 31, 2019

Independent Practitioner's Review Engagement Report

To the Chief and Council of
Nak'azdli Whut'en

We have reviewed the accompanying Schedule of Remuneration and Expenses of Chief and Councilors ("Schedule") for the year ended March 31, 2019. The Schedule has been prepared by management of Nak'azdli Whut'en, in accordance with the provisions of Section 7.3 of the Indigenous Services Canada Reporting Guide's 2018-2019 financial reporting requirements ("FRR").

Management's Responsibility for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the provisions of the FRR, 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 the Schedule 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 provisions of the financial reporting requirements.

Basis of accounting

Without modifying our conclusion, we draw attention to the fact that the Schedule is prepared to assist Nak'azdli Whut'en to comply with the financial reporting provisions of Section 7.3 of the Indigenous Services Canada Reporting Guide's 2018-2019 financial reporting requirements. As a result, the Schedule may not be suitable for another purpose.



Chartered Professional Accountants
July 30, 2019
Prince George, British Columbia

ANNEX B

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

**Name of Recipient - Nak'azdli Whut'en
For the Year Ended March 31, 2019**

Name of Individual	Position Title	Number of Months [Note 1]	Remuneration [Note 2]	Expenses [Note 3]
Ramona Joseph	Councilor	12	29,801	7,443
Howard Sam	Councilor	12	30,027	4,604
Wayne Sam	Councilor	3	5,030	2,470
Fred Sam	Councilor	12	30,209	21,631
Nancy E. Berland	Councilor	9	22,489	1,326
Harold Prince	Councilor	9	23,273	6,932
Mark Prince	Councilor	4	9,414	2,171
Aileen Prince	Councilor	4	7,592	192
Genevieve Martin	Councilor	4	7,592	2,732
Vincent Mckinnon Jr	Councilor	4	8,677	5,020
Alexander McKinnon	Chief Councilor	12	71,787	27,937

1. The number of months during the fiscal year that the individual was a chief or councilor.

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.