

**Stz'uminus First Nation  
Consolidated Schedule of Remuneration  
and Expenses Paid to Elected Officials**  
*For the year ended March 31, 2014  
(Unaudited)*

## **Management's Responsibility**

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To the Members of Stz'uminus First Nation:

Management is responsible for the preparation and presentation of the accompanying consolidated 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. 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 consolidated 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 composed primarily of individuals who are neither management nor employees of the First Nation. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the First Nation's external auditors.

MNP LLP is appointed by the 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 Council and management to discuss their findings.

July 23, 2014

"Signed by Administrator Ronda Jordan"  
Administrator

## Review Engagement Report

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To the Members of Stz'uminus First Nation:

We have reviewed the consolidated schedule of remuneration and expenses paid to elected officials of the Stz'uminus First Nation for the year ended March 31, 2014. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by management.

A review does not constitute an audit and, consequently, we do not express an audit opinion on this consolidated schedule of remuneration and expenses paid to elected officials.

Based on our review, nothing has come to our attention that causes us to believe that this schedule of remuneration and expenses paid to elected officials is not, in all material respects, in accordance with the First Nation's Financial Transparency Act.

Nanaimo, British Columbia

July 23, 2014

*MNP LLP*

Chartered Accountants

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<b>Name</b>	<b>Position</b>	<b>Number of Months (1)</b>	<b>Remuneration (2)</b>	<b>Expenses (3)</b>
John Elliott	Chief	12	87,650	16,518
Kevin Frenchy	Councillor	12	12,350	541
Roxanne Harris	Councillor	12	35,086	2,156
Timothy Harris	Councillor	12	97,627	19,205
Anne Jack	Councillor	12	10,300	2,132
Terry Sampson	Councillor	12	22,585	910
George Seymour	Councillor	12	10,000	155
Harvey Seymour Sr.	Councillor	12	10,850	336
Herbert Seymour	Councillor	12	20,721	1,237
			307,169	43,190

(1) The number of months during the fiscal year the individual was an elected or appointed official or was on staff.

(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.*

<b>Name</b>	<b>Honoraria included in Remuneration above</b>
John Elliott	10,300
Kevin Frenchy	12,350
Roxanne Harris	10,475
Timothy Harris	14,400
Anne Jack	10,300
Terry Sampson	22,585
George Seymour	10,000
Harvey Seymour Sr.	10,850
Herbert Seymour	15,800
117,060	

(3) As per the First Nations Financial Transparency Act:  
*"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.*