

**Stz'uminus First Nation**  
**Consolidated Schedule of Remuneration and Expenses**  
**Chief and Council**  
*For the year ended March 31, 2023*  
*(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 - Chief and Council, 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 - Chief and Council, 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.

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

MNP LLP is appointed by the Chief and Council to review the Consolidated Schedule of Remuneration and Expenses - Chief and Council and report directly to them; their report follows. The external accountants have full and free access to both the Council and management to discuss their findings.

September 6, 2023

Signed by: Trevor Gatzke

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Director of Administration

## Independent Practitioner's Review Engagement Report

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To the Members of Stz'uminus First Nation:

We have reviewed the accompanying Consolidated Schedule of Remuneration and Expenses – Chief and Council (“the Schedule”) of Stz'uminus First Nation for the year ended March 31, 2023. The Schedule has been prepared by management of Stz'uminus First Nation based on the *First Nations Financial Transparency Act*.

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

Management of Stz'uminus 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*.

Nanaimo, British Columbia

September 6, 2023



Chartered Professional Accountants

**Consolidated Schedule of Remuneration and Expenses - Chief and Council  
Stz'uminus First Nation  
For the year ended March 31, 2023**

<b>Elected Officials</b>	<b>Position Title</b>	<b>Number of Months (1)</b>	<b>Council &amp; Board Remuneration (2)</b>	<b>Council Expenses (3)</b>	<b>Staff Position</b>	<b>Months on staff</b>	<b>Actual Salary</b>	<b>Operations Remuneration (CPP, EI, WCB, Pension, Health, non- C&amp;C honoraria)</b>	<b>Expenses Reimbursed as part of Other Remuneration</b>
Harris, Roxanne	Chief & Board Chair of Stz'uminus Education Society (SES)	12	22,043	10,356	Chief/Director of Administration (acting)	12	124,940	17,792	
Harris, Timothy	Councillor	12	24,397	-			-	-	
Jim, Arthur	Councillor	12	20,691	-			-	-	
Sampson, Terry	Councillor	12	24,913	708			-	-	
Seymour, Gertrude	Councillor	12	24,246	-			-	-	
Seymour, Greg	Councillor & Board member of the SES	12	24,518	-	Public Works and Maintenance Labourer	12	35,348	10,148	771
Seymour, Herbert	Councillor & Board member of the SES	12	26,535	42			-	-	
Seymour, Margaret	Councillor	12	26,146	492			-	-	
Seymour, Peter	Councillor	6	24,680	-			-	-	
Seymour, Shawna	Councillor & Board member of the SES	12	25,530	-			-	-	

1 - Number of Months the individual was a member of Chief and Council

2 - Salaries, Wages, Commissions, bonuses, fees, honoraria, dividends, and 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