

## **REVIEW ENGAGEMENT REPORT**

### **To the Membership of Kitselas First Nation**

#### **Report on the Schedule**

We have reviewed the Schedule of Remuneration and Expenses – Chief and Council of the Kitselas First Nation for the year ended March 31, 2021.

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

Management has approved this schedule that is prepared in accordance with Canadian generally accepted accounting principles. Management is responsible for implementing internal controls necessary to enable the preparation of a schedule that is free of material misstatements, whether due to fraud or error.

#### **Our Independent Review Responsibility**

Our responsibility is to express a conclusion on this schedule based on our independent 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. Our procedures consist primarily of making inquiries of management and analytical review before evaluating 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 this schedule is not, in all material respects, in accordance with Canadian generally accepted accounting principles.

Terrace, BC  
September 9, 2021

*Carlyle Shepherd & Co.*

**KITSELAS BAND COUNCIL**  
**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CHIEF AND COUNCIL**  
**YEAR ENDED MARCH 31, 2021**

Name of Individual	Position	Number of Months	Remuneration	Expenses	Total
			\$	\$	\$
Judy Gerow	Chief	12	39,072	212	39,284
Clarisa Spencer	Councillor	12	1,400	125	1,525
Chad Gerow	Councillor	12	20,900	-	20,900
Cyril Bennett-Nabess	Councillor	12	102,708	738	103,446
Lynn Parker	Councillor	12	24,000	3,634	27,634
Harold Lloyd McDames Sr.	Councillor	12	<u>18,550</u>	<u>1,955</u>	<u>20,505</u>
<b>Total</b>			<u>206,630</u>	<u>6,664</u>	<u>213,294</u>