

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, 2022.

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
July 29, 2022

Carlyle Shepherd & Co.

KITSELAS BAND COUNCIL
SCHEDULE OF REMUNERATION AND EXPENSES
CHIEF AND COUNCIL
YEAR ENDED MARCH 31, 2022

| Name of Individual | Position | Number of Months | Remuneration \$ | Expenses \$ | Total \$ |
|--------------------------|------------|---------------------|--------------------|----------------|----------------|
| Glenn Bennett | Chief | 9 | 60,818 | 3,829 | 64,647 |
| Judy Gerow | Chief | 3 | 20,821 | - | 20,821 |
| Cyril Bennett-Nabess | Councillor | 12 | 98,676 | 1,469 | 100,145 |
| Geneva Mason | Councillor | 9 | 77,137 | 1,202 | 78,339 |
| Gerald Nyce | Councillor | 9 | 88,772 | - | 88,772 |
| Victor Wright | Councillor | 9 | 30,387 | - | 30,387 |
| Ken McDames Jr | Councillor | 9 | 94,206 | 2,494 | 96,700 |
| Jericho Bevan | Councillor | 9 | 87,925 | - | 87,925 |
| Clarisa Spencer | Councillor | 3 | 150 | - | 150 |
| Chad Gerow | Councillor | 3 | 3,000 | 100 | 3,100 |
| Lynn Parker | Councillor | 3 | 6,300 | - | 6,300 |
| Harold Lloyd McDames Sr. | Councillor | 3 | 6,300 | - | 6,300 |
| Total | | | <u>574,492</u> | <u>9,094</u> | <u>583,586</u> |

REVIEW ENGAGEMENT REPORT

To the Membership of Kitselas First Nation

Report on the Schedule

We have reviewed the Schedule of Remuneration and Expenses – Senior Management of Kitselas First Nation for the year ended March 31, 2022.

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
July 29, 2022

Carlyle Shepherd & Co.

KITSELAS BAND COUNCIL
SCHEDULE OF REMUNERATION AND EXPENSES
MANAGEMENT
YEAR ENDED MARCH 31, 2022

| Administration | Number of Months | Remuneration \$ | Expenses \$ | Total \$ |
|-----------------------|-----------------------------|----------------------------|------------------------|---------------------|
| Laurie Mercer - CAO | 10 | <u>112,698</u> | <u>9,009</u> | <u>121,707</u> |
| Total | | <u>112,698</u> | <u>9,009</u> | <u>121,707</u> |