

Dzawada'enuxw First Nation
Schedule of Remuneration and Expenses
Elected Officials
For the year ended March 31, 2020
(Unaudited)

Management's Responsibility

To the Members of Dzawada'enuxw 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.

Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the consolidated schedule of remuneration and expenses paid to elected officials. Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. Council is also responsible for recommending the appointment of the First Nation's external accountants.

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

December 2, 2020

Signed by: Robin Dawson

DFN Administrator

Independent Practitioner's Review Engagement Report

To the Members of the Dzawada'enuxw First Nation:

We have reviewed the accompanying schedule of remuneration and expenses paid to elected officials ("the schedule") of the Dzawada'enuxw First Nation for the year ended March 31, 2020. The schedule has been prepared by management of the Dzawada'enuxw First Nation based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of the Dzawada'enuxw 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

December 2, 2020



Chartered Professional Accountants

Schedule of Remuneration and Expenses - Chair and Council
Dzawada'enuxw First Nation
For the year ended March 31, 2020

Name of Individual	Position Title	Number of Months (Note 1)	Governance Remuneration (Note 2)	Benefits & Other Remuneration	Expenses (Note 3)
Farron Soukochoff	Chair	9	51,135	-	2,065
Willie Moon	Chair	3	6,474	-	1,746
Tania Dick	Councillor	9	7,575	-	5,252
Midori Nicolson	Councillor	9	14,746	-	1,312
Darryll Dawson	Councillor	12	24,135	-	1,996
Clyde Dawson	Councillor	12	8,075	-	859
Lindsey Mae Willie	Councillor	3	6,833	-	-
Marijo Willie	Councillor	3	6,406	-	-

Notes:

1. The number of months during the fiscal year that the individual was a chair or councillor.

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.

Examples are provided in the supporting document which accompanies this document
on ISC's Internet site entitled: "Supplementary Information".

3. As per the First Nations Financial Transparency Act:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.