

**Tla-o-qui-aht First Nations**  
**March 31, 2016**

**Table of Contents**

Annex B Review Engagement Report and Schedule

Annex C Review Engagement Report and Schedule

# SABO, JANG & CO. LTD.

*(A Professional Corporation)*

Chartered Professional Accountants

GREG K. SABO, BA, CPA, CGA, PARTNER  
TIM O'CONNOR, CPA, CGA, ASSOCIATE

MICHAEL JANG, BA, CPA, CGA, CAFM, PARTNER

## REVIEW ENGAGEMENT REPORT

To the Chiefs and Councilors' of  
Tla-o-qui-aht First Nations

We have reviewed the Schedule of Remuneration and Expenses – (Chiefs and Councilors') of Tla-o-qui-aht First Nations for the year ended March 31, 2016. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion of information supplied to us by the First Nations.

A review does not constitute an audit and consequently we do not express an audit opinion on these schedules.

Based on our review, nothing has come to our attention that causes us to believe that these schedules are not, in all material respects, in accordance with Canadian accounting standards.

*Sabo, Jang & Co. Ltd.*  
Sabo, Jang & Co. Ltd.  
Chartered Professional Accountants

Parksville, B.C.  
August 18, 2016

**ANNEX B****Schedule of Remuneration and Expenses - (Chiefs and Councilors)****Tla-o-qui-aht First Nations****For the year ended March 31, 2016**

Name of Individual	Position Title	Number of Months (Note 1)	Governance	Benefits & Other Remuneration	Expenses (Note 3)
			Remuneration (Note 2)		
Francis Frank	Chief Councilor	12	29,900	20,581	2,208 (Note 4)
Joe David Sr.	Councilor	12	20,925	1,820	5,076
Terry Dorward	Councilor	12	17,303	31,652	5,605 (Note 5)
Elmer Frank	Councilor	12	18,150	2,304	1,272
James Frank	Councilor	12	16,219	750	685
Anna Masso	Councilor	12	19,300	19,085	2,541 (Note 5)
Joe Martin	Councilor	12	19,500	-	2,565
Moses Martin	Councilor	12	15,800	1,014	3,927
Remi Tom	Councilor	12	18,200	1,997	7,373
Karl Wagner	Councilor	12	21,225	-	498

**Notes:**

1. The number of months during the fiscal year that the individual was a chief or councilor.

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 AANDC'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.

4. Other remuneration earned as Taa'qwhakk negotiator

5. Other remuneration earned in staff positions held within the Nation.

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MICHAEL JANG, BA, CPA, CGA, CAFM, PARTNER

## REVIEW ENGAGEMENT REPORT

To the Chief and Council of  
Tla-o-qui-aht First Nations

We have reviewed the Schedule of Remuneration and Expenses – (Unelected Senior Officials) of Tla-o-qui-aht First Nations for the year ended March 31, 2016. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion of information supplied to us by the First Nations.

A review does not constitute an audit and consequently we do not express an audit opinion on these schedules.

Based on our review, nothing has come to our attention that causes us to believe that these schedules are not, in all material respects, in accordance with Canadian accounting standards.

*Sabo, Jang & Co. Ltd.*

Sabo, Jang & Co. Ltd.  
Chartered Professional Accountants

Parksville, B.C.  
August 18, 2016

**ANNEX C****Schedule of Remuneration and Expenses - (Unelected Senior Officials)****Tla-o-qui-aht First Nations****For the year ended March 31, 2016**

<b>Position Title</b>	<b>Number of Months (Note 1)</b>	<b>Salary</b>	<b>Other Remunerations (Note 2)</b>	<b>Reimbursement of Expenses</b>
Chief Executive Officer	12	85,133	823	6,874
Chief Financial Officer	0.5	1,845	-	-
Chief Financial Officer	5	31,888	-	2,776
Finance & Administration	3.5	17,505	874	961
Community Health Services Manager	12	38,272	2,246	3,842
Natural Resources Manager	12	27,282	33,619	2,651 (Note 3)
Education Manager	12	50,356	3,872	15,418 (Note 4)
Public Works Manager	12	67,921	2,490	11,398

**Notes:**

1. The number of months during the fiscal year that the individual was on staff.
2. "Remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria, dividends and reimbursement of expenses — including the costs of transportation, accommodation, meals, hospitality and incidental expenses — and any other monetary benefits and non-monetary benefits.
3. Position was a contract position until October 2015.. Contract fees related to this position in Other Remuneration were \$30,871..
4. Other remuneration includes \$8,824 for honoraria and reimbursement of expenses in position as a board member on a TFN-owned company