

Tla-o-qui-aht First Nation
Consolidated Schedule of Remuneration
and Expenses Paid to Elected Officials
For the year ended March 31, 2021
(Unaudited)

Management's Responsibility

To the Members of Tla-o-qui-aht 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. Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. 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 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.

July 29, 2021


Tribal Administrator

Independent Practitioner's Review Engagement Report

To the Members of the Tla-o-qui-aht First Nation:

We have reviewed the accompanying schedule of remuneration and expenses paid to elected officials ("the schedule") of the Tla-o-qui-aht First Nation for the year ended March 31, 2021. The schedule has been prepared by management of the Tla-o-qui-aht First Nation based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of the Tla-o-qui-aht 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

July 29, 2021



Chartered Professional Accountants

ANNEX B**Schedule of Remuneration and Expenses - (Chiefs and Councillors)****Tla-o-qui-aht First Nations****For the year ended March 31, 2021**

Name of Individual	Position Title	Number of Months	Governance Remuneration	Benefits & Other Remuneration	Expenses (Note 3)
		(Note 1)	(Note 2)		
Curley Jr, Joseph	Councillor	12	20,250	40,879	5,107
David, Joseph Stephen	Councillor	12	20,750	1,125	8,259
Dorward, Tammy	Councillor	12	21,350	0	100
Dorward, Terry	Councillor	12	21,000	39,307	857
Frank, Francis Floyd	Councillor	12	20,750	35,226	600
George Sr, Thomas	Councillor	12	21,600	1,226	382
Manson, Leo	Councillor	12	20,750	0	2,815 (Note 4)
Martin, Joseph G	Councillor	12	21,600	0	850
Martin, Moses	Chief Councillor	12	37,650	0	9,238
Masso, Anna C.	Councillor	12	21,000	27,551	29,232
Ortiz-Castro, Corrine	Councillor	12	21,600	31,174	2,292
Tom, Desmond SR	Councillor	12	20,750	47,431	753

Notes:

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

4. Other remuneration earned under contracts with the Nation