

**Tla-o-qui-aht First Nation**  
**Consolidated Schedule of Remuneration**  
**and Expenses Paid to Unelected Senior 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 unelected senior officials, including responsibility for significant accounting judgments and estimates in accordance with the Indigenous Services Canada Reporting Handbook. 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 unelected senior 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 fulfills 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 unelected senior 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 unelected senior officials 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 provisions of the Contribution Agreement with Indigenous Services Canada ("ISC").

### *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 provisions of the Contribution Agreement with ISC, 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 Contribution Agreement with ISC.

Nanaimo, British Columbia

July 29, 2021



Chartered Professional Accountants

**ANNEX C****Schedule of Remuneration and Expenses - (Unelected Senior Officials)****Tla-o-qui-aht First Nations****For the year ended March 31, 2021**

Position Title	Number of Months	Salary	Other Remuneration (Note 2)	Reimbursement of Expenses
Tribal Administrator	12	119,660	225	2,184
Chief Financial Officer (Contract)	12	55,500	-	2,629
Finance & Administration Manager	12	73,462	-	13,525
Human Resource Manager	7.5	31,117	21,319	-
Community Health Services Manager	12	70,236	200	1,579
Education Manager	12	68,814	250	117,937
Public Works Manager	7	33,300	1,975	1,778
Public Works Manager	5	27,012	225	-
Housing Manager	7.5	35,111	175	498
Housing Manager	3	12,542		450

**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.