

Tla-o-qui-aht First Nation
Consolidated Schedule of Remuneration
and Expenses Paid to Elected Officials
For the year ended March 31, 2023
(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.

August 30, 2023

Signed by: Sidney Moon

Chief Financial Officer

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, 2023. 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

August 30, 2023

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, 2023

Name of Individual	Position Title	Number of Months (Note 1)	Governance Remuneration (Note 2)	Benefits & Other Remuneration (Note 4)	Expenses (Note 3)
Curley Jr, Joseph	Councillor	12	21,719	35,844	6,491
David, Joseph Stephen	Councillor	12	3,847	103	6,544
Dorward, Tammy	Councillor	2	3,197	-	200
Dorward, Terry	Councillor	2	3,347	7,603	2,627
Frank, Elmer	Chief Councillor	11	34,052	77,250	5,204
Frank, Francis Floyd	Councillor	12	20,719	36,111	-
George Sr, Thomas	Interim Chief Councillor	2	6,220	168	362
Howard, Allison	Councillor	11	18,372	56,079	17,634
Manson, Leo	Councillor	2	3,097	-	1,800
Martin, Chris	Councillor	4	4,579	84	4,333
Martin, Joseph G	Councillor	12	22,319	-	39,988
Masso, Anna C.	Councillor	12	21,719	74,252	25,298
Ortiz-Castro, Corrine	Councillor	3	3,697	5,336	680
Tom, Desmond SR	Councillor	12	21,969	47,716	2,221
Tom, Remi	Councillor	11	18,622	788	4,850
Tom, Roberta	Councillor	11	18,372	182	4,580
Williams Sr, John	Councillor	11	18,622	61,237	30,440
Williams, Catherine	Councillor	11	18,122	12,083	2,601

Additional 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. Benefits & other remuneration includes salaries and contract revenue earned for holding positions with the Nation