

Mohawk Council of Kahnawà:ke
Schedule of Remuneration and Expenses
Chief and Councillors
March 31, 2016
(Unaudited)

Mohawk Council of Kahnawà:ke

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For the year ended March 31, 2016
(Unaudited)

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Management's Responsibility

To the Members of Mohawk Council of Kahnawà:ke:

Management is responsible for the preparation and presentation of the accompanying schedule of remuneration and expenses, 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 schedule of remuneration and expenses, 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.

Chief and Council is composed entirely of individuals who are neither management nor employees of the First Nation. Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. 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 SENCRL, srl is appointed by Council on behalf of the members to review the schedule of remuneration and expenses and report directly to them; their report follows. The external accountants have full and free access to, and meet periodically and separately with, both Council and management to discuss their review engagement results.

July 22, 2016

“original signed by Paul Rice”

Executive Financial Officer

“original signed by Alana Goodleaf Rice”

Senior Management Official

Review Engagement Report

To the Members of Mohawk Council of Kahnawà:ke:

We have reviewed the schedule of remuneration and expenses of Mohawk Council of Kahnawà:ke 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 inquiry, analytical procedures and discussion related to information supplied to us by the First Nation.

A review does not constitute an audit and consequently we do not express an audit opinion on the schedule.

Based on our review, nothing has come to our attention that causes us to believe that this schedule is not, in all material respects, in accordance with the First Nations Financial Transparency Act described in Note 1.

Montréal, Québec

July 22, 2016



¹ CPA Auditor, CA, public accountancy permit No A103961

Mohawk Council of Kahnawà:ke
Schedule of Remuneration and Expenses
Chief and Councillors
For the year ended March 31, 2016
(Unaudited)

	Title	# of months	Remuneration	Expenses
Delisle, Michael	Grand Chief	3	27,585	493
Norton, Joseph P.	Grand Chief	9	77,705	17,337
Deer, Gina	Chief in Council	12	77,502	8,342
Deom-Zachary, Christine	Chief in Council	12	77,502	4,161
Diabo, Billy	Chief in Council	12	49,426	-
Jacobs, Arlene	Chief in Council	9	58,492	124
Kirby, Rhonda	Chief in Council	12	77,502	4,605
Leborgne, Martin	Chief in Council	12	77,502	3,017
McComber, Kenneth	Chief in Council	12	77,502	366
Patton, Robert	Chief in Council	12	77,502	4,106
Horn, Carl	Chief in Council	12	77,502	1,675
Phillips, Clinton	Chief in Council	12	77,502	3,142
Phillips, Lloyd	Chief in Council	3	20,472	-
Sky-Deer, Kahsennenhawe	Chief in Council	12	77,502	2,495
			931,198	49,863

Mohawk Council of Kahnawà:ke
Note to the Schedule of Remuneration and Expenses
For the year ended March 31, 2016
(Unaudited)

1. Basis of Accounting

The schedule of remuneration and expenses of chief and councillors has been prepared using the required presentation and financial reporting provisions of the Contribution Agreement created by Indigenous and Northern Affairs Canada, which does not require all of the same disclosure and presentation that would be required under Canadian public sector accounting standards. The remuneration reflects only salaries, wages, commissions, bonuses, fees, honoraria and any other monetary and non-monetary benefits paid to the elected members of Chief and Council. The expenses reflect costs of transportation, accommodation, meals, hospitality and incidental expenses. The amounts presented in the schedule are based on the March 31, 2016 Mohawk Council of Kahnawà:ke financial statements which have been prepared in accordance with Canadian public sector accounting standards and reference should be made to those audited financial statements for complete information.