

**Mohawk Council of Kahnawake**  
**Schedule of Remuneration and**  
**Expenses**  
**Chief and Councillors**  
*March 31, 2015*  
*(Unaudited)*

# Mohawk Council of Kahnawake Contents

*For the year ended March 31, 2015  
(Unaudited)*

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## Management's Responsibility

To the Members of Mohawk Council of Kahnawake:

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 S.E.N.C.R.L., s.r.l 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 14, 2015

"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 Kahnawake:

We have reviewed the schedule of remuneration and expenses of Mohawk Council of Kahnawake for the year ended March 31, 2015. 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 14, 2015

*MNP* SENCRL, srl<sup>1</sup>

<sup>1</sup> CPA Auditor, CA permit No A103961

**Mohawk Council of Kahnawake**  
**Schedule of Remuneration and Expenses**  
**Chief and Councillors**  
*For the year ended March 31, 2015*  
*(Unaudited)*

	Title	# of months	Remuneration	Expenses
Delisle, Michael	Grand Chief	12	101,017	12,190
Deer, Gina	Chief in Council	12	76,040	10,333
Deom-Zachary, Christine	Chief in Council	12	76,040	784
Diabo, Billy	Chief in Council	12	76,040	-
Kirby, Rhonda	Chief in Council	12	76,040	2,963
Leborgne, Martin	Chief in Council	12	76,040	2,336
McComber, Kenneth	Chief in Council	12	76,040	2,330
Patton, Robert	Chief in Council	12	76,040	5,302
Sky-Deer, Kahsennenhawe	Chief in Council	12	76,040	2,583
Horn, Carl	Chief in Council	12	76,040	997
Phillips, Clinton	Chief in Council	12	73,847	6,259
Phillips, Lloyd	Chief in Council	12	76,040	8,703
			935,265	54,780

**Mohawk Council of Kahnawake**  
**Note to the Schedule of Remuneration and Expenses**  
*For the year ended March 31, 2015*  
*(Unaudited)*

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**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 Aboriginal Affairs and Northern Development 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, honouraria 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, 2015 Mohawk Council of Kahnawake 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.