

**Mohawk Council of Kahnawà:ke**  
**Schedule of Remuneration and Expenses**  
**Chief and Councillors**  
*March 31, 2018*  
*(Unaudited)*

# Mohawk Council of Kahnawà:ke

## Contents

*For the year ended March 31, 2018*  
*(Unaudited)*

---

	<b>Page</b>
<b>Review Engagement Report</b>	
<b>Schedule</b>	
Schedule of Remuneration and Expenses .....	1
<b>Note to the Schedule of Remuneration and Expenses .....</b>	<b>2</b>

---

## 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.

June 25, 2018

“Original signed by Paul Rice”  
\_\_\_\_\_  
**Executive Financial Officer**

“Original signed by Alana Goodleaf Rice”  
\_\_\_\_\_  
**Executive Director**

## Independent Practitioner's Review Engagement Report

To the Members of Mohawk Council of Kahnawà:ke:

We have reviewed the accompanying schedule of remuneration and expenses (Chief and Councillors) ("the schedule") of Mohawk Council of Kahnawà:ke, and a summary of significant accounting policies (together "the schedule") for the year ended March 31, 2018. The schedule has been prepared by management of the Mohawk Council of Kahnawà:ke based on the *First Nations Financial Transparency Act*.

### *Management's Responsibility for the Schedule*

Management of Mohawk Council of Kahnawà:ke 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*.

### *Basis of Accounting*

Without modifying our conclusion, we draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule is prepared to assist the Mohawk Council of Kahnawà:ke to meet the requirements of the *First Nations Financial Transparency Act*. As a result, the schedule may not be suitable for another purpose.

Montréal, Québec

June 25, 2018



<sup>1</sup> CPA Auditor, CA, public accountancy permit No A124849

**Mohawk Council of Kahnawà:ke**  
**Schedule of Remuneration and Expenses**  
**Chief and Councillors**  
*For the year ended March 31, 2018*  
*(Unaudited)*

	<b>Title</b>	<b># of months</b>	<b>Remuneration</b>	<b>Expenses</b>
Norton, Joseph P.	Grand Chief	12	104,694	30,000
Deer, Gina	Chief in Council	12	67,896	8,654
Deom-Zachary, Christine	Chief in Council	12	78,808	3,505
Diabo, Billy	Chief in Council	12	78,808	1,291
Horn, Carl	Chief in Council	12	78,808	310
Jacobs, Arlene	Chief in Council	12	78,808	3,984
Kirby, Rhonda	Chief in Council	12	78,808	7,257
Leborgne, Martin	Chief in Council	12	78,808	5,503
McComber, Kenneth	Chief in Council	12	78,808	1,430
Patton, Robert	Chief in Council	12	78,808	7,413
Phillips, Clinton	Chief in Council	12	78,808	6,262
Sky-Deer, Kahsennenhawe	Chief in Council	12	78,808	6,483
			<b>960,670</b>	<b>82,092</b>

*The accompanying note is an integral part of this schedule*

**Mohawk Council of Kahnawà:ke**  
**Note to the Schedule of Remuneration and Expenses**  
*For the year ended March 31, 2018*  
*(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 *First Nations Financial Transparency Act*, 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, 2018 consolidated financial statements of Mohawk Council of Kahnawà:ke 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.