

Bridge River Indian Band
Consolidated Schedule of Remuneration
and Expenses Paid to Elected Officials
For the year ended March 31, 2019
(Unaudited)

Independent Practitioner's Review Engagement Report

To the Members of the Bridger River Indian Band:

We have reviewed the accompanying schedule of remuneration and expenses (Chief and Councillors) ("the schedule") of the Bridge River Indian Band, and a summary of significant accounting policies for the year ended March 31, 2019. The schedule has been prepared by management of the Bridge River Indian Band on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of the Bridge River Indian Band 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 Bridge River Indian Band to meet the requirements of the *First Nations Financial Transparency Act*. As a result, the schedule may not be suitable for another purpose.

Nanaimo, British Columbia

July 30, 2019

MNP LLP

Chartered Professional Accountants

Annex B Schedule of Remuneration & Expenses – (Chiefs & Councillors)

Bridge River Indian Band
For the year ended March 31, 2019

Name of Individual	Position Title	Number of Months [Note 1]	Remuneration [Note 2]	Expenses [Note 3]
M. Susan James	Chief	12	\$ 14,725.00	\$ 4,035.44
Harold James	Councillor	12	\$ 5,200.00	\$ 1,028.20
Gerald P. Michel	Councillor	12	\$ 8,150.00	\$ 63.20
	Land & Resource			
Gerald P. Michel	Coordinator	7	\$ 26,031.62	\$ -
Ina Williams	Councillor	12	\$ 6,475.00	\$ 4,645.93
Ina Williams	Culture Nights	4	\$ 3,000.00	\$ -
Brenda Frank	Councillor	12	\$ 6,825.00	\$ 1,965.75

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 INAC'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.