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## **INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT**

To: Indigenous and Northern Affairs Canada

We have reviewed the accompanying Annex B – Schedule of Remuneration and Expenses (Chief and Councillors) of Acho Dene Koe First Nation (the “Annex B”) for the year ended March 31, 2018.

### *Management's Responsibility for the Annex B*

Management is responsible for the preparation of the Annex B in accordance with the Canadian public sector accounting standards this includes determining that the applicable financial framework is acceptable for the preparation of the Annex B in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the Annex B that is free from material misstatement, whether due to fraud or error.

### *Practitioners' Responsibility*

Our responsibility is to express a conclusion on the accompanying Annex B 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 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 Annex B.



*Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the Annex B – Schedule of Remuneration and Expenses (Chief and Councillors) of Acho Dene Koe for the year ended March 31, 2018 is not prepared, in all material respects, in accordance with the Canadian public sector accounting standards.

*Emphasis of Matter*

We draw attention to Note 3 which notes that travel expenses has not been included as the Nation did not maintain itemized travel records for the year. Our conclusion is not modified in respect of this matter.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants

Prince George, Canada

April 4, 2019

**ANNEX B**

**Schedule of Remuneration and Expenses  
(Chiefs and Councillors)**

**Name of Recipient Acho Dene Koe First Nations  
For the Year Ended March 31, 2018**

<b>Name of Individual</b>	<b>Position Title</b>	<b>Number of Months [Note 1]</b>	<b>Remuneration [Note 2]</b>	<b>Expenses [Note 3]</b>
Cathy Kotchea	Councillor	2	1,450	0
Dennis Nelson	Councillor	12	9,899	0
Joe Bertrand	Councillor	12	11,099	0
Sonia Timbre	Councillor	2	2,800	0
Steve Kotchea	Councillor	2	2,765	0
Irene McLeod	Councillor	12	10,199	0
Harry Deneron	Chief	2	11,700	0
Eugene Hope	Chief	10	66,351	8,129
Roger Bertrand	Councillor	10	7,549	0
Angus Capot-Blanc	Councillor	10	7,549	6,133
Morris McLeod	Councillor	10	7,549	0

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 AANDC's Internet site entitled: "Supplementary Information".

3. Expenses

"expenses" includes the meals and incidentals. Travel expenses has not been included as the Nation did not maintain itemized travel records for the year. Total travel expenses per the financial statements was \$113,555 and would include travel for chief and councillors as well as staff, consultants and others.