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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To: Indigenous and Northern Affairs Canada

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

Management's Responsibility for the Annex C

Management is responsible for the preparation of the Annex C 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 C in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the Annex C 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 C 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 C.



Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Annex C – Schedule of Remuneration and Expenses (Unelected Senior Officials) 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' in a cursive, slightly slanted font. A horizontal line is drawn underneath the signature.

Chartered Professional Accountants

Prince George, Canada

April 4, 2019

ANNEX C

Schedule of Remuneration and Expenses Unelected Senior Officials

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

Name of Individual (Optional)	Position Title	Number of Months [Note1]	Actual Salary Or Approved Salary Range From / To		Other Remuneration [Note 2]	Expenses Reimbursed as part of Other Remuneration [Note3]
Jacqueline Spies	Interim Band Manager/Manager of Community Services	8		77,980.00		8,960
				-		
				-		

1. The number of months during the fiscal year that the individual was on staff.

2. "Remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria, dividends and reimbursement of expenses

3. Expenses includes the meals and incidentals, and other monetary and non-monetary benefiots.
Travel expenses has not been included as the Nation did not maintain itemized Travel records for the year. Total travel expenses per the finacial statements was \$113,555 and would include travel for chief and councillors as well as staff, consultants and others.