



**YELLOWKNIFE  
ACCOUNTING**  
PROFESSIONAL CORPORATION

CHARTERED PROFESSIONAL  
ACCOUNTANTS

P.O. Box 20072  
4910 - 50th Street,  
2nd Floor  
EPR Yellowknife Building  
Yellowknife, NT  
X1A 1R6

Tel: (867) 669-0242  
Fax: (867) 669-7242

www.epryellowknife.ca

## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To: Crown-Indigenous Relations and Northern Affairs Canada/ Indigenous Services 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, 2020.

### ***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.

### ***Practitioner's 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 First Nation for the year ended March 31, 2020 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 have 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.

### ***Other Matter***

The Annex C – Schedule of Remuneration and Expense (Unelected Senior Officials) of the Acho Dene Koe First Nation for the year ended March 31, 2019 were reviewed by another practitioner who expressed an unmodified opinion.

*EPR Yellowknife Accounting Prof Corp.*

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AGN International



**EPR Yellowknife Accounting Professional Corporation**  
**Chartered Professional Accountants**

Yellowknife, NT  
October 22, 2020

**ANNEX C**

**Schedule of Remuneration and Expenses  
(Unelected Senior Officials)**

**Name of Recipient Acho Dene Koe First Nations  
For the Year Ended March 31, 2020**

Name of Individual	Position Title	Number of Months [Note 1]	Actual Salary or Approved Salary Range From / to		Remuneration [Note 2]	Expenses [Note 3]
Jacqueline Spies	Manager of Community Services	12		\$71,918	-	\$16,092

1. The number of months during the fiscal year that the individual was on staff.
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 CIRNAC/ISC's Internet site entitled: "2019-2020 Financial Reporting Requirements".*

3. Expenses

*"expenses" includes the meals and incidentals.*