

**Whitecap Dakota First Nation**  
**Schedule of Remuneration and Travel Expenditures – Elected Officials**  
*March 31, 2016*

## **Management's Responsibility**

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To the Members of Whitecap Dakota First Nation:

Management is responsible for the preparation and presentation of the accompanying Schedule of Remuneration and Travel Expenditures – Elected Officials of Whitecap Dakota First Nation, 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.

The Whitecap Dakota First Nation Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. The Council is also responsible for recommending the appointment of the First Nation's external accountants.

MNP<sub>LLP</sub> is appointed by Council on behalf of the members to review the Schedule of Remuneration and Travel Expenditures – Elected Officials of Whitecap Dakota First Nation and report directly to them; their report follows. The external accountants have full and free access to, and meet periodically and separately with, both the Council and management to discuss their review engagement results.

**June 30, 2016**

*(signature on file)*

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Kelly Kozak  
Chief Financial Officer

To the Members of Whitecap Dakota First Nation:

We have reviewed the Schedule of Remuneration and Travel Expenditures – Elected Officials of Whitecap Dakota First Nation for the year ended March 31, 2016, as required by the First Nations Financial Transparency Act. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the First Nation.

A review does not constitute an audit and consequently we do not express an audit opinion on the Schedule of Remuneration and Travel Expenditures – Elected Officials.

Based on our review, nothing has come to our attention that causes us to believe that the schedule is not, in all material respects, in accordance with the First Nations Financial Transparency Act.

Saskatoon, Saskatchewan

June 30, 2016

*MNP* LLP

Chartered Professional Accountants

# Whitecap Dakota First Nation

Schedule of Remuneration and Travel - Elected Officials

Year Ended March 31 2016

Unaudited

| Source of Funding        | Number of Months | Own Source Revenues <sup>(1)</sup> |                         |                    | Federal Government                    |   |
|--------------------------|------------------|------------------------------------|-------------------------|--------------------|---------------------------------------|---|
|                          |                  | Salary <sup>(2)</sup> Expense      | Benefits <sup>(3)</sup> | Total Remuneration | Regular <sup>(4)</sup> Travel Expense | Self Government <sup>(4)</sup> Travel Expense |
| Darcy Bear, Chief        | 12               | 135,155                            | 27,348                  | 162,502            | 31,121                                | 6,314   |
| Frank Royal, Councillor  | 12               | 106,938                            | 21,719                  | 128,657            | 36,012                                | 8,870   |
| Dwayne Eagle, Councillor | 12               | 106,938                            | 22,320                  | 129,258            | 29,466                                | 8,759   |

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Notes:

- (1) All Salary, benefits and regular travel expenses are fully funded by Whitecap Dakota First Nation own source revenues.
- (2) Chief and Council salaries follow a salary grid established by an external third party and are approved annually by the Council Compensation Commission.
- (3) Benefits include amounts paid for pension and group health benefits.
- (4) The amounts paid to the Chief and Council for travel are to reimburse them for the out of pocket costs incurred. These amounts should not be considered as part of their remuneration.