



## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

We have reviewed the accompanying Schedule of Remuneration and Expenses – Elected Officials of Lheidli T'enneh Band (the 'Schedule') for the year ended March 31, 2023. The Schedule has been prepared by management of Lheidli T'enneh Band, in accordance with the provisions of Section 7.3 of the Indigenous Services Canada Financial Reporting Requirements.

### *Management's Responsibility for the Schedule*

Management is responsible for the preparation of the Schedule in accordance with the provisions of Section 7.3 of the Indigenous Services Canada Financial Reporting Requirements, 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 accompanying 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 the 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 provisions of Section 7.3 of the Indigenous Services Canada Financial Reporting Requirements.

### *Basis of accounting*

Without modifying our conclusion, we draw attention to the fact that the Schedule is prepared to assist Lheidli T'enneh Band to comply with the financial reporting requirements of Section 7.3 of the Indigenous Services Canada Financial Reporting Requirements. As a result the Schedule may not be suitable for another purpose.

Prince George, BC  
August 17, 2023

*DMC Chartered Professional  
Accountants Inc.*

**LHEIDLI T'ENNEH BAND**  
**SCHEDULE OF REMUNERATION AND EXPENSES – ELECTED OFFICIALS**  
**YEAR ENDED MARCH 31, 2023**

<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>
<b>Dolleen Logan</b>	Chief	12	\$35,750	
	Chief - other honoraria	12	16,000	
	Chief Negotiator	12	116,900	\$13,463
<b>Total</b>			<b>169,100</b>	<b>13,463</b>
<b>Dominic Frederick</b>	Councillor	12	27,500	13,642
	Councillor - other honoraria	12	18,700	
	Fisheries Manager	12	151,562	
<b>Total</b>			<b>197,762</b>	<b>13,642</b>
<b>Helen Buzas</b>	Councillor	12	7,500	13,040
	Councillor - other honoraria	12	18,000	
<b>Total</b>			<b>25,500</b>	<b>13,040</b>
<b>Crystal Gibbs</b>	Councillor	12	30,000	5,202
	Councillor - other honoraria	12	23,050	
<b>Total</b>			<b>53,050</b>	<b>5,202</b>
<b>Joshua Seymour</b>	Councillor	12	30,000	8,290
	Councillor - other honoraria	12	30,475	
<b>Total</b>			<b>60,475</b>	<b>8,290</b>
<b>Marcel Gagnon</b>	Councillor	12	30,000	1,762
	Councillor - other honoraria	12	16,000	
<b>Total</b>			<b>46,000</b>	<b>1,762</b>

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.

Included in the amounts listed, the following amounts were prepaid for the 2023 fiscal year and as such are not included in expenditures in the March 31, 2023 audited financial statements:

- Dolleen Logan \$3,250
- Dominic Frederick \$2,500
- Helen Buzas \$2,500
- Crystal Gibbs \$2,500
- Joshua Seymour \$2,500
- Marcel Gagnon \$2,500

3. As per the First Nations Financial Transparency Act:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.