

# **Squamish Nation**

Schedule of Remuneration and Expenses  
(Squamish Nation Council and other  
Elected Officials) of Squamish Nation

**March 31, 2023**



## Independent auditor's report

To the Council of Squamish Nation

---

### Our opinion

In our opinion, the accompanying financial information of Squamish Nation (the Nation) for the year ended March 31, 2023 is prepared, in all material respects, in accordance with the basis of accounting described in note 1 to the financial information.

### What we have audited

The Nation's financial information comprises the Schedule of Remuneration and Expenses (Squamish Nation Council and other Elected Officials) for the year ended March 31, 2023 and the notes to the financial information, which include significant accounting policies and other explanatory information.

---

### Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial information* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Independence

We are independent of the Nation in accordance with the ethical requirements that are relevant to our audit of the financial information in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

---

### Emphasis of matter – basis of accounting and restriction on distribution and use

We draw attention to note 1 to the financial information, which describes the basis of accounting. The financial information is prepared to assist the Nation in complying with the provisions of Section 7.3 of the Indigenous Services Canada Reporting Guide's 2019-2020 Financial Reporting Requirements. As a result, the financial information may not be suitable for another purpose. Our report is intended solely for the Nation.

We neither assume nor accept any responsibility or liability to any third party in respect of this report. Our report should not be distributed to or used by parties other than the Nation. Our opinion is not modified in respect of this matter.

PricewaterhouseCoopers LLP  
PricewaterhouseCoopers Place, 250 Howe Street, Suite 1400, Vancouver, British Columbia, Canada V6C 3S7  
T: +1 604 806 7000, F: +1 604 806 7806, ca\_vancouver\_main\_fax@pwc.com

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



---

## **Responsibilities of management and those charged with governance for the financial information**

Management is responsible for the preparation of the financial information in accordance with the basis of accounting described in note 1 to the financial information and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Nation's financial reporting process.

---

## **Auditor's responsibilities for the audit of the financial information**

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial information.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Nation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*PricewaterhouseCoopers LLP*

Chartered Professional Accountants

Vancouver, British Columbia

September 18, 2023

# Squamish Nation

## Schedule of Remuneration and Expenses

(Squamish Nation Council and other Elected Officials)

For the year ended March 31, 2023

Name of individual	Position title	Number of months	Remuneration (excluding pension and benefits) \$ (note 2)	Pension and benefits paid to service providers \$ (note 2)	Remuneration (including pension and benefits) \$ (note 2)	Expenses \$ (note 1)
Khelsilem - <i>Dustin Rivers</i>	Council Chairperson	12	88,272	15,223	103,495	2,678
Sxwíxwtn - <i>Wilson Williams</i>	Councillor, Spokesperson	12	84,278	16,545	100,823	6,594
Tiyáltelut - <i>Kristen Rivers</i>	Councillor, Regional	12	80,285	15,844	96,129	412
Joyce Williams	Councillor, Squamish Valley	12	78,600	15,672	94,272	130
Syexwáliya - <i>Ann Whonnock</i>	Councillor, Spokesperson	12	84,278	10,793	95,071	385
Sempúlyan - <i>Stewart Gonzales</i>	Councillor	12	80,285	12,949	93,234	1,680
Sumkwaht - <i>Shayla Jacobs</i>	Councillor, North Shore	12	80,285	10,482	90,767	278
Xwélxwelacha - <i>Chief Richard Williams</i>	Councillor	12	80,285	2,798	83,083	345
Tsiyaliya - <i>Bianca Cameron</i>	Band Manager	12	80,561	15,872	96,433	169
			<b>737,129</b>	<b>116,178</b>	<b>853,307</b>	<b>12,671</b>

The accompanying notes are an integral part of this schedule of remuneration and expenses.

# Squamish Nation

## Notes to Schedule of Remuneration and Expenses

(Squamish Nation Council and other Elected Officials)

March 31, 2023

---

### 1 Basis of preparation

The schedule of remuneration and expenses (Squamish Nation Council and other Elected Officials) of Squamish Nation (the Schedule) is based on the provisions of Section 7.3 of the Indigenous Services Canada Reporting Guide's 2019-2020 Financial Reporting Requirements (FRR), which requires that Squamish Nation (the Nation) disclose remuneration earned or accrued and reimbursement of expenses to Councillors in the format presented in the Schedule.

Salary and remuneration consist of salaries, wages, commissions, bonuses, fees, honoraria and dividends or any other monetary benefits (other than reimbursement of expenses) and non-monetary benefits.

Expenses consist of the costs of transportation, accommodation, meals, hospitality and incidental expenses.

### 2 Remuneration of elected officials

#### Elected official compensation

For the year ended March 31, 2023, all members of Squamish Nation Council (Council) and the Band Manager were paid in accordance with remuneration provisions included in the Squamish Nation Council Governance Policy, ranging from \$78,600 to \$88,272 annually. Certain Councillors provide their services on a part-time basis and their remuneration is adjusted accordingly. The elected official may, with the approval of their fellow Councillors, perform employee duties; however, they do not receive any compensation in addition to their Councillor remuneration.

Non-returning Councillors are eligible for a one-time public service honorarium based on the length of the non-interrupted council service. Non-returning Councillors who were employees of the Nation prior to the commencement of their term on Council have their compensation and group benefits continued until January 31 of the year following the election. Other non-returning Councillors have their compensation and group benefits continued until March 15 of the year following the election.

The period of compensation may differ in the event an elected official is on long-term disability.

#### Travel

a) Local travel

Councillors receive a monthly travel allowance.

b) Out-of-town travel

All business-related out-of-town travel by Councillors is pre-approved by Council. Like with many other governments, Councillors and the Band Manager receive a daily stipend to cover meals, lodging and incidental costs when travelling on Nation business. When necessary, transportation costs are also paid. Daily stipend amounts are determined by policy.

# **Squamish Nation**

Notes to Schedule of Remuneration and Expenses  
(Squamish Nation Council and other Elected Officials)  
**March 31, 2023**

---

## **Pension and benefits**

The Nation contributes to pension plans and employment benefits (medical, dental and extended health, for example) for Councillors and the Band Manager under the same conditions and eligibility requirements as other employees. These benefits are paid to a service provider, not directly to the Councillor or Band Manager.

## **Other**

The Nation provides an annual distribution to each member as well as a wide range of services to members and their families, like education, health, housing and recreation services. Councillors, the Band Manager and their families may receive such services under the same conditions and eligibility requirements as other members.