

Schedule of Remuneration and Expenses  
(Chiefs and Councilors) of

## **Squamish Nation**

March 31, 2014

# Squamish Nation

March 31, 2014

## Table of contents

Independent Auditor’s Report ..... 1-2

Schedule of Remuneration and Expenses (Chiefs and Councilors) ..... 3

Notes to the Schedule of Remuneration and Expenses (Chiefs and Councilors) ..... 4



Deloitte LLP  
2800 - 1055 Dunsmuir Street  
4 Bentall Centre  
P.O. Box 49279  
Vancouver BC V7X 1P4  
Canada

Tel: 604-669-4466  
Fax: 778-374-0496  
www.deloitte.ca

## **Independent Auditor's Report**

To Aboriginal Affairs and Northern Development Canada  
and Chiefs and Council of Squamish Nation

We have audited the accompanying Schedule of Remuneration and Expenses (Chiefs and Councilors) of Squamish Nation (the "Schedule") for the year ended March 31, 2014, and the notes to the Schedule. The Schedule has been prepared by management in accordance with the provisions of Section 7.3 of the Aboriginal Affairs and Northern Development Canada Year-end Reporting Handbook: Funding Agreements Covering 2013 - 2014 (Funding Agreements from April 1, 2013 to March 31, 2014) (the "Handbook").

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

Management is responsible for the preparation and fair presentation of the Schedule in accordance with the provisions of Section 7.3 of the Handbook, 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

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

## **Opinion**

In our opinion, the Schedule of Squamish Nation for the year ended March 31, 2014 is prepared, in all material respects, in accordance with the provisions of Section 7.3 of the Handbook.

## **Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw your attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist Squamish Nation to meet the requirements of the First Nations Financial Transparency Act and Aboriginal Affairs and Northern Development Canada. As a result, the Schedule may not be appropriate for another purpose.

*Deloitte LLP*

Chartered Accountants  
July 30, 2014  
Vancouver, British Columbia

# Squamish Nation

## Schedule of Remuneration and Expenses (Chiefs and Councilors) year ended March 31, 2014

| Name of individual      | Position title  | Number of months | Remuneration<br>(Note 2) | Expenses       |
|-------------------------|---|------------------|--------------------------|----------------|
|                         |   |                  | \$                       | \$             |
| Baker, Alroy            | Squamish Language Teacher, Councilor  | 12               | 50,572                   | 8,063          |
| Baker, Deborah A.       | Councilor   | 12               | 58,050                   | 15,606         |
| Baker, Juliette         | Councilor   | 8                | 59,450                   | 5,897          |
| Baker, Richard          | Councilor   | 4                | 24,550                   | 8,388          |
| Baker, Veronica         | Councilor   | 4                | 14,383                   | 3,430          |
| Campbell, Chief Ian     | Cultural Ambassador/Negotiator, Councilor   | 12               | 67,663                   | 18,502         |
| George, Carla           | Councilor   | 12               | 63,695                   | 9,745          |
| Harry, Dale             | Councilor   | 8                | 41,055                   | 8,655          |
| Jacob, Chief Gilbert    | EOO, Intergovernmental Relations & Business, Councilor                                | 8                | 95,275                   | 4,929          |
| Jacobs, Krisandra       | Dept Head, Communications & Band Manager Services,<br>Councilor (Co-Chair of Council) | 12               | 99,841                   | 15,029         |
| Joseph, Byron           | Councilor, Co-Chair of Council  | 12               | 68,300                   | 11,002         |
| Joseph, Dennis          | Councilor   | 12               | 61,459                   | 9,663          |
| Joseph, Joshua          | Councilor   | 12               | 41,650                   | 20,168         |
| Lewis, Christopher      | Councilor   | 12               | 67,125                   | 13,183         |
| Mellish, Danielle       | Councilor   | 4                | 13,839                   | 4,393          |
| Moody, Anthony          | Councilor   | 4                | 5,896                    | 2,466          |
| Newman, Glen            | Band Manager (elected official)   | 12               | 72,898                   | 27,327         |
| Whonnock, Ann           | Councilor   | 12               | 39,450                   | 7,200          |
| Williams, Chief Bill    | Lead Negotiator Aboriginal Rights & Title, Councilor                                  | 8                | 53,744                   | 12,507         |
| Williams, Chief Richard | Manager, Tribal Marine Resources, Councilor   | 12               | 70,181                   | 20,941         |
| Williams, Wilson        | Sr. Recreation Coordinator, Councilor   | 4                | 14,934                   | 3,418          |
|                         |   |                  | <b>1,084,010</b>         | <b>230,512</b> |

The accompanying notes to the financial statements are an integral part of this financial statement.

# Squamish Nation

## Note to the Schedule of Remuneration and Expenses (Chiefs and Councilors)

March 31, 2014

---

### 1. Basis of preparation

The Schedule of Remuneration and Expenses (Chiefs and Councilors) (the "Schedule") is based on the provisions of Section 7.3 of the Aboriginal Affairs and Northern Development Canada Year-end Reporting Handbook: Funding Agreements Covering 2013 – 2014 (Funding Agreements from April 1, 2013 to March 31, 2014), which requires that Squamish Nation (the "Nation") disclose remuneration earned or accrued and reimbursement of expenses to Chiefs and Councilors in the format presented in the Schedule. The Schedule also includes the Band Manager, an elected official.

Remuneration consists 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*

Certain elected officials are paid an honorarium for their services. Other elected officials also serve as employees of the Nation and their employee compensation is based on the Salary Plan. Councilors who are paid as employees may also receive honoraria for evening and weekend work; however they are not allowed to receive both a salary and an honorarium for the same work.

#### *Travel*

Local travel - Nation employees, including Councilors, who use their personal vehicles for work-related purposes receive a monthly travel allowance.

Out of town travel - All business related out-of-town travel by Councilors is pre-approved by Council. Like many other governments, Councilors receive a daily stipend of \$250 or \$300 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.

#### *Pension and benefits*

The Nation contributes to pension plans and employment benefits (medical, dental and extended health, for example) for all employees who meet eligibility requirements as defined by policy. Councilors who are employees receive these benefits under the same conditions and eligibility requirements as other employees. Five Councilors who are not employees do not receive these benefits.

#### *Other*

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