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

March 31, 2019

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Independent Auditor's Report

To the Members of
Squamish Nation

Opinion

We have audited the Schedule of Remuneration and Expenses (Squamish Nation Council and other Elected Official) of Squamish Nation (the "Nation") for the year ended March 31, 2019 and notes to the schedule, including a summary of significant accounting policies (collectively referred to as the "schedule").

In our opinion, the financial information in the schedule of the Nation for the year ended March 31, 2019 is prepared, in all material respects, in accordance with the provisions of Section 7.3 of the Indigenous Services Canada Reporting Guide's 2018-2019 Financial Reporting Requirements ("FRR").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedule* section of our report. We are independent of the Nation in accordance with the ethical requirements that are relevant to our audit of the schedule in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule is prepared to assist the Nation to meet the requirements of the First Nations Financial Transparency Act and Indigenous Services Canada. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the schedule in accordance with the FRR, 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.

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

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule 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 GAAS 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 schedule.

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

- Identify and assess the risks of material misstatement of the schedule, 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.

Deloitte LLP

Chartered Professional Accountants
July 24, 2019
Vancouver, British Columbia

Squamish Nation

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

Year ended March 31, 2019

Name of individual	Position title	Number of months (Note 3)	Remuneration	Pension and	Remuneration	Reimbursement of expenses
			(excluding pension and benefits) (Note 2)	benefits paid to service providers (Note 2)	(including pension and benefits) (Note 2)	
			\$	\$	\$	\$
Askew, Orene	Councilor, Spokesperson	12	71,745	13,760	85,505	9,795
Baker, Alroy	Councilor	12	70,450	15,463	85,913	8,450
Baker, Deborah A.	Councilor	12	74,130	17,643	91,773	16,925
Baker, Richard	Councilor	12	58,900	12,890	71,790	12,434
Campbell, Chief Ian	Councilor	8	47,250	13,543	60,793	6,450
Darbyshire-Joseph, Brandon	Councilor	12	70,200	14,695	84,895	10,302
George, Carla	Councilor	12	70,200	15,343	85,543	10,309
Joseph, Joshua	Councilor, Co-Chair of Council	12	78,000	13,386	91,386	8,790
Lewis, Christopher	Councilor	12	70,200	15,803	86,003	8,789
Lewis, Deanna	Councilor	12	72,600	15,739	88,339	13,532
Lewis, Jacob	Councilor	12	70,200	13,545	83,745	10,279
Rivers, Dustin	Councilor, Spokesperson	12	79,444	13,543	92,987	17,573
Rivers, Kristen	Councilor, Co-Chair of Council	12	74,070	15,954	90,024	10,279
Williams, Joyce	Councilor	12	70,200	9,727	79,927	10,468
Williams, Wilson	Councilor	12	70,200	15,343	85,543	9,755
Wooden, Marcus	Councilor	12	70,200	9,727	79,927	10,279
Campo, Jennifer	Band Manager	12	70,200	15,948	86,148	9,450
			1,188,189	242,052	1,430,241	183,859

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

Squamish Nation

Notes to the Schedule of Remuneration and Expenses (Squamish Nation Council and other Elected Official)

Year ended March 31, 2019

1. Basis of preparation

The Schedule of Remuneration and Expenses (Squamish Nation Council and other Elected Official) of Squamish Nation (the "Schedule") is based on the provisions of Section 7.3 of the Indigenous Services Canada Reporting Guide's 2018-2019 Financial Reporting Requirements ("FRR"), which requires that Squamish Nation (the "Nation") disclose remuneration earned or accrued and reimbursement of expenses to Councilors 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, 2019, 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 \$70,200 to \$78,000 annually. Certain Councilors provide their services on a part-time basis and their remuneration is adjusted accordingly. The elected official may, with the approval of their fellow Councilors, perform employee duties, however they do not receive any compensation in addition to their Councilor remuneration.

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

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

Travel

Local travel - Councilors 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 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.

Pension and benefits

The Nation contributes to pension plans and employment benefits (medical, dental and extended health, for example) for Councilors 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 Councilor or Band Manager.

Squamish Nation

Notes to the Schedule of Remuneration and Expenses (Squamish Nation Council and other Elected Official)

Year ended March 31, 2019

2. Remuneration of elected officials (continued)

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. Councilors, the Band Manager and their families may receive such services under the same conditions and eligibility requirements as other members.

3. Number of months

Councilor Deborah Baker served as Co-Chair of Council for 6 months during the year. This position was subsequently filled by Kristen Rivers. Councilor Deanna Lewis served as a Spokesperson for 7.5 months during the year. This position was subsequently filled by Orene Askew.