

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

Squamish Nation

March 31, 2018

Squamish Nation

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Table of contents

Independent Auditor’s Report 1-2

Schedule of Remuneration and Expenses (Squamish Nation Council and other Elected Official)..... 3

Notes to the Schedule of Remuneration and Expenses (Squamish Nation Council and other Elected Official) .. 4

Independent Auditor's Report

To Indigenous Services Canada
and Squamish Nation Council

We have audited the accompanying Schedule of Remuneration and Expenses (Squamish Nation Council and other Elected Official) of Squamish Nation (the "Schedule") for the year ended March 31, 2018, and the notes to the Schedule. The Schedule has been prepared by management in accordance with the provisions of Section 7.3 of the Indigenous Services Canada Reporting Guide's 2017-2018 Financial Reporting Requirements ("FRR").

Management's Responsibility for the Schedule

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

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 for the year ended March 31, 2018 is prepared, in all material respects, in accordance with the provisions of Section 7.3 of the FRR.

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 Indigenous Services Canada. As a result, the Schedule may not be appropriate for another purpose.

Deloitte LLP

Chartered Professional Accountants
July 27, 2018
Vancouver, British Columbia

Squamish Nation

Schedule of Remuneration and Expenses (Squamish Nation Council and other Elected Official) year ended March 31, 2018

Name of individual	Position title	Number of months (Note 3)	Remuneration (excluding pension and benefits) (Note 2) \$	Pension and benefits paid to service providers (Note 2) \$	Remuneration (including pension and benefits) (Note 2) \$	Reimbursement of expenses \$
Askew, Orene	Councilor	3.5	22,100	3,966	26,066	2,100
Baker, Alroy	Councilor	12.0	71,705	20,339	92,044	9,366
Baker, Deborah A.	Councilor, Co-Chair of Council	12.0	72,600	16,232	88,832	13,173
Baker, Richard	Councilor	12.0	57,258	16,712	73,971	10,950
Baker, Veronica	Councilor	10.0	59,305	18,745	78,050	6,300
Campbell, Chief Ian	Councilor, Past Spokesperson	12.0	73,200	21,004	94,204	15,300
Darbyshire-Joseph, Brandon	Councilor	3.5	21,600	4,422	26,022	2,625
George, Carla	Councilor	12.0	70,200	20,223	90,423	9,850
Joseph, Byron	Councilor, Past Co-Chair of Council	11.5	108,700	20,382	129,082	7,266
Joseph, Dennis	Councilor	9.0	54,000	15,254	69,254	6,416
Joseph, Joshua	Councilor, Co-Chair of Council	12.0	72,600	14,486	87,086	8,438
Lewis, Christopher	Councilor, Past Spokesperson	12.0	73,050	21,482	94,532	10,268
Lewis, Deanna	Councilor, Spokesperson	3.5	22,800	3,831	26,631	2,807
Lewis, Jacob	Councilor	3.5	21,643	4,414	26,057	2,100
Mellish, Danielle	Councilor	10.0	58,860	18,308	77,168	6,300
Moody, Anthony	Councilor	11.5	72,010	18,229	90,239	6,300
Rivers, Dustin	Councilor, Spokesperson	3.5	22,800	4,171	26,971	2,551
Rivers, Kristen	Councilor	3.5	21,600	4,422	26,022	2,100
Whonnock, Ann	Councilor, Past Co-Chair of Council	11.5	82,250	20,117	102,367	7,700
Williams, Chief Richard	Councilor	10.0	60,500	14,450	74,950	16,554
Williams, Joyce	Councilor	3.5	21,473	1,732	23,204	2,100
Williams, Wilson	Councilor	12.0	70,200	20,013	90,213	8,547
Wooden, Marcus	Councilor	3.5	21,600	2,133	23,733	4,620
Campo, Jennifer	Band Manager	3.5	21,660	5,348	27,008	2,275
			1,253,714	310,418	1,564,132	166,006

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) March 31, 2018

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 2017-2018 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 official

Elected official compensation

For the year ended March 31, 2018, 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.

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

Eight new Councilors received remuneration for a period of 3.5 months. Outgoing Councilors served for a term of 8.5 months, but received remuneration for 9, 10 or 11.5 months as described in note 2.