

Squamish Nation

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

March 31, 2022



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, 2022 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, 2022, 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.

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"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, 2022

Name of individual (note 3)	Position title (note 3)	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)	Expenses \$ (note 1)
Khelsilem - <i>Dustin Rivers</i>	Council Chairperson (Prior Councillor, Spokesperson)	12	89,815	14,866	104,681	612
Sxwixwtn - <i>Wilson Williams</i>	Councillor, Spokesperson (Prior Councillor)	12	93,761	16,498	110,259	1,646
Tiyáltelut - <i>Kristen Rivers</i>	Councillor, Regional (Prior Co-Chair)	12	86,682	16,951	103,633	-
Joyce Williams	Councillor, Squamish Valley (Prior Councillor)	12	85,122	16,179	101,301	-
Syexwáliya - <i>Ann Whonnock</i>	Councillor, Spokesperson	6	40,242	5,268	45,510	-
Sempúlyan - <i>Stewart Gonzales</i>	Councillor	6	38,762	6,792	45,554	58
Sumkwaht - <i>Shayla Jacobs</i>	Councillor, North Shore	6	38,553	3,060	41,613	58
Xwélxwelacha - <i>Chief Richard Williams</i>	Councillor	6	38,553	669	39,222	-
Tsiyaliya - <i>Bianca Cameron</i>	Band Manager	6	37,784	8,507	46,291	-
K'etximtn - <i>Alroy Baker</i>	Former Councillor	6	140,046	15,158	155,204	-
Kasalus - <i>Richard Baker</i>	Former Councillor	6	103,770	9,384	113,154	-
Kwitelut - <i>Carla George</i>	Former Councillor	6	88,442	12,264	100,706	-
K'á na - <i>Deboraha Baker</i>	Former Councillor	6	90,540	13,344	103,884	200
Xàlek Sekyú Siyam - <i>Chief Ian Campbell</i>	Former Councillor	6	135,761	14,743	150,504	-
Syeta'xtn - <i>Christopher Lewis</i>	Former Councillor	6	91,693	14,164	105,857	-
Skwetsi7meltxw - <i>Joshua Joseph</i>	Former Councillor & Co-Chair	6	111,778	13,221	124,999	-
Xayil - <i>Jacob Lewis</i>	Former Councillor	6	80,820	12,632	93,452	-
K'á t'xelacha - <i>Brandon Darbyshire-Joseph</i>	Former Councillor	6	80,820	9,110	89,930	116
Orene Askew	Former Councillor & Spokesperson	6	80,820	10,346	91,166	-
Klakwagilagime - <i>Marcus Wooden</i>	Former Councillor	6	80,820	9,110	89,930	-
Kálk'alilh - <i>Deanna Lewis</i>	Former Councillor	6	84,107	15,684	99,791	-
Jennifer Campo	Former Band Manager	6	77,566	12,063	89,629	406
			1,796,257	250,013	2,046,270	3,096

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, 2022

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, 2022, 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 \$37,784 to \$140,046 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, 2022

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.

3 Squamish Nation General Election

On September 26, 2021, in accordance with the Squamish Nation Election and Referendum Law (the “law”), the Nation held an election whereby eligible voters voted to elect members for the following positions:

- Four members for the Office of General Councillor;
- One member for the Office of North Shore Councillor;
- One member for the Office of Regional Councillor; and
- One member for the Office of Squamish Valley Councillor.

The Office of Council Chairperson and the Position of Band Manager were both filled by acclamation; therefore, were not part of the voting process.