

# **Squamish Nation**

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

**March 31, 2024**



## Independent auditor's report

To the Council of Squamish Nation

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### Our opinion

In our opinion, the accompanying financial information of Squamish Nation (the Nation) for the year ended March 31, 2024 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, 2024 and the notes to the financial information, which include significant accounting policies and other explanatory information.

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### 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.

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### 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 2023 – 2024 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 acknowledge the disclosure of our report, in full only, by the Nation at its discretion, to Indigenous Services Canada without assuming or accepting any responsibility or liability to Indigenous Services Canada or any other third party in respect of this report.

Our report should not be distributed to parties other than the Nation or Indigenous Services Canada. Our opinion is not modified in respect of this matter.

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



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## **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 statement; , 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.

In preparing the financial information, management is responsible for assessing the Nation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Nation or to cease operations, or has no realistic alternative but to do so.

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

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## **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.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Nation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Nation to cease to continue as a going concern.

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  
January 9, 2025

# Squamish Nation

## Schedule of Remuneration and Expenses

(Squamish Nation Council and other Elected Officials)

For the year ended March 31, 2024

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 3)
Khelsilem - <i>Dustin Rivers</i>	Council Chairperson	12	88,272	15,366	103,638	8,543
Sxwíxwtn - <i>Wilson Williams</i>	Councillor, Spokesperson	12	84,278	16,683	100,961	2,235
Syexwáliya - Ann Whonnock	Councillor, Spokesperson	12	84,278	9,411	93,689	-
Tiyáltelut - <i>Kristen Rivers</i>	Councillor, Regional	12	80,285	15,979	96,264	3,402
Joyce Williams	Councillor, Squamish Valley	12	82,780	16,232	99,012	-
Sempúlyan - Stewart Gonzales	Councillor,	12	80,285	13,958	94,243	2,785
Sumkwaht - <i>Shayla Jacobs</i>	Councillor, North Shore	12	80,285	11,051	91,336	-
Xwélxwelacha - <i>Chief Richard Williams</i>	Councillor	9	56,749	2,355	59,104	1,338
K'ana - Deborah Baker	Councillor	2	11,906	-	11,906	-
Tsiyaliya - <i>Bianca Cameron</i>	Band Manager	12	80,285	15,979	96,264	-
			729,403	117,014	846,417	18,303

# **Squamish Nation**

## Notes to Schedule of Remuneration and Expenses (Squamish Nation Council and other Elected Officials) March 31, 2024

### **1 Basis of preparation**

The Schedule of Remuneration and Expenses (Squamish Nation Council and other Elected Officials) of Squamish Nation (the Schedule) is prepared in accordance with Section 7.3 of the Indigenous Services Canada Reporting Guide's 2023-2024 Financial Reporting Requirements. This section requires Squamish Nation (the Nation) to disclose remuneration paid and expenses reimbursed to each elected official, both in their official capacity and any other roles they may hold.

### **2 Remuneration of elected officials**

#### **Remuneration (excluding pension and benefits)**

For the year ended March 31, 2024, 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 \$11,906 to \$88,272 annually. Included in remuneration is a monthly travel allowance.

Councillors may provide their services on a part-time basis and therefore their remuneration would be 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 noninterrupted council service.

Non-returning Councillors who were employees of the Nation prior to the commencement of their term on Council have their compensation and benefits continued until January 31 of the year following the election. Other non-returning Councillors have their compensation and 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.

#### **Pension and benefits paid to service providers**

The Nation contributes to pension plans, voluntary savings and other employment benefits (medical, dental and extended health, for example) for Elected Officials 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.

### **3 Expenses**

Expenses include costs incurred for transportation, meals, hospitality and other incidental expenses costs related to official duties. 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.