Coldwater Indian Band Consolidated Schedule of Salary, Honoraria, Travel Expenses and Other Remuneration paid to Elected Officials March 31, 2017 To the Members of Coldwater Indian Band

Management is responsible for the preparation and presentation of the accompanying consolidated schedules of remuneration and expenses paid to elected officials, including responsibility for significant accounting judgments and estimates in accordance with the First Nations Financial Transparency Act and the Financial Reporting Requirements established by Indigenous and Northern Affairs Canada for the year ended March 31, 2017. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated schedules of remuneration and expenses paid to elected officials, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial information.

The Coldwater Indian Band Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the consolidated financial statements. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the Nation's external auditors.

MNP LLP is appointed by the Members to review the schedule of remuneration and expenses paid to elected officials and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

July 26, 2017

[signature on file]

Band Administrator

## **Review Engagement Report**

To the Members of Coldwater Indian Band:

We have reviewed the accompanying consolidated schedules of remuneration and expenses paid to elected officials of the Coldwater Indian Band for the year ended March 31, 2017. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by management.

A review does not consistitute an audit and, consequently, we do not express an audit opinion on this consolidated schedule of remuneration and expenses paid to elected officials.

Based on our review, nothign has come to our attention that causes us to believe that this consolidated schedule of remuneration and expenses paid to elected officials is not in all material respects, in accordance with the Financial Reporting Requirements established by Indigenous and Northern Affaris Canada for the year ended March 31, 2017.

This financial information is solely for the information and use of Chief and Council and management of Coldwater Indian Band, and Indigenous and Northern Affairs Canada for monitoring compliance with reporting requirements stated above. The financial information is not indended to be and should not be used by anyone other than the specified users or for any other purpose. We have issued an audit report dated July 26, 2017 on the consolidated financial statements of Coldwater Indian Band, and reference should be made to those audited consolidated financial statements for complete information.

Kelowna, British Columbia

MNPLLP

July 26, 2017

**Chartered Professional Accountants** 



## Coldwater Indian Band

Consolidated Schedule of Salaries, Honoraria, Travel Expenses and Other Remuneration

Paid to Elected Officials

For the year ended March 31, 2017

	Position	Number of Months (1)	Salary	Honoraria	Other remuneration	Subtotal	Travel and other expenses
Terrence Lee Spahan	Chief	12	-	41,564	-	41,564	23,191
Laura Antoine	Councillor (Band Administrator)	12	-	620	-	620	2,982
Annie Major	Councillor	12	-	3,820	-	3,820	863
Michael Smithers	Councillor	12	-	4,078	-	4,078	714
Shelly Oppenheim	Councillor	12	-	4,528	-	4,528	238
Carol Smith	Councillor	12	-	3,530	-	3,530	238
Harry Spahan	Councillor	12	-	7,838	-	7,838	3,693
Jessie Aljam (Voght)	Councillor (Education Coordinator)	12	-	2,620	-	2,620	238
			-	68,598	-	68,598	32,157

(1) The number of months during the fiscal year the individual was an elected or appointed official or was on staff.