

Mohawk Council of Kahnawà:ke
Schedule of remuneration and expenses
Council of Chiefs
Special Report
March 31, 2024

Mohawk Council of Kahnawà:ke
Schedule of remuneration and expenses
Council of Chiefs
Table of Contents

For the year ended March 31, 2024

	Page
Independent Practitioner's Review Engagement Report	
Schedule of Remuneration and Expenses.....	1
Note to the Schedule of Remuneration and Expenses.....	2

Independent Practitioner's Review Engagement Report

To the Members of Mohawk Council of Kahnawà:ke:

We have reviewed the Schedule of Remuneration and expenses of Council of Chiefs of Mohawk Council of Kahnawà:ke for the year ended March 31, 2024, as required by the First Nations Financial Transparency Act.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule of Remuneration expenses of Council of Chiefs of Mohawk Council of Kahnawà:ke as required by the First Nations Financial Transparency Act 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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the Schedule of Remuneration and expenses of Council of Chiefs in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on the Schedule of Remuneration and expenses of Council of Chiefs of Mohawk Council of Kahnawà:ke.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Schedule of Remuneration and expenses of Council of Chiefs of Mohawk Council of Kahnawà:ke does not present fairly, in all material respects, in accordance with the First Nations Financial Transparency Act.

Basis of accounting and restriction of use

Without modifying our conclusion, we draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule is prepared to assist Mohawk Council of Kahnawà:ke to meet the requirements of the First Nations Financial Transparency Act, and as a result may not be suitable for another purpose.

Montréal, Québec

*MNP LLP*¹

July 29, 2024

¹ By CPA auditor, public accountancy permit No. A124849

Mohawk Council of Kahnawà:ke
Council of Chiefs
Schedule of Remuneration and Expenses

For the year ended March 31, 2024
(Unaudited)

	Title	# of months	Remuneration	Expenses
Sky-Deer, Kahsennenhawe	Grand Chief	12	120,501	27,285
Delisle, Michael	Chief in Council	10	74,760	2,310
Diabo, Cody	Chief in Council	12	90,713	1,087
Leborgne, Lindsay	Chief in Council	12	90,407	720
Montour, Ross	Chief in Council	12	90,713	3,470
Perron, Tonya	Chief in Council	12	90,407	5,682
Rice, Harry	Chief in Council	12	74,064	1,226
Boyer, Arnold	Chief in Council	12	90,713	947
Lazare, Jessica	Chief in Council	12	90,407	5,478
Montour, Ryan	Chief in Council	12	90,713	3,056
Delisle, Iohahio	Chief in Council	12	86,930	2,750
McComber, Stephan	Chief in Council	12	90,407	987
			1,080,735	54,998

Mohawk Council of Kahnawà:ke
Council of Chiefs
Schedule of Remuneration and Expenses
For the year ended March 31, 2024

1. Basis of Accounting

The schedule of remuneration and expenses of Council of Chiefs has been prepared using the required presentation and financial reporting provisions of the First Nations Financial Transparency Act, which does not require all of the same disclosure and presentation that would be required under Canadian public sector accounting standards. The remuneration reflects only salaries, wages, commissions, bonuses, fees, honoraria and any other monetary and non-monetary benefits paid to the elected members of Council of Chiefs. The expenses reflect costs of transportation, accommodation, meals, hospitality and incidental expenses. The amounts presented in the schedule are based on the March 31, 2024 consolidated financial statements of Mohawk Council of Kahnawà:ke which have been prepared in accordance with Canadian public sector accounting standards and reference should be made to those audited financial statements for complete information.