

Mohawk Council of Kahnawà:ke
Chief and Councillors
Special Report
March 31, 2020
(Unaudited)

Mohawk Council of Kahnawà:ke
Chief and Councillors
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For the year ended March 31, 2020
(Unaudited)

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Management's Responsibility

To the Members of Mohawk Council of Kahnawà:ke:

Management is responsible for the preparation and presentation of the accompanying schedule of remuneration and expenses, including responsibility for significant accounting judgments and estimates in accordance with the First Nations Financial Transparency Act. 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 schedule of remuneration and expenses, 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.

Chief and Council is composed entirely of individuals who are neither management nor employees of the First Nation. Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. Council is also responsible for recommending the appointment of the First Nation's external accountants.

MNP SENCRL, srl is appointed by Council on behalf of the members to review the schedule of remuneration and expenses and report directly to them; their report follows. The external accountants have full and free access to, and meet periodically and separately with, both Council and management to discuss their review engagement results.

 E-SIGNED by Erica Delisle

Executive Finance and Administration Officer

 E-SIGNED by Kevin Kennedy

Executive Operations Officer

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 Chief and Councillors of Mohawk Council of Kahnawà:ke for the year ended March 31, 2020, 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 Chief and Councillors 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 Chief and Councillors 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 Chief and Councillors 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 Chief and Councillors 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

July 28, 2020

MNP SENCRL, s.r.l.¹

¹ CPA Auditor, CA, public accountancy permit No A124849

Mohawk Council of Kahnawà:ke
Chief and Councilors
Schedule of Remuneration and Expenses
For the year ended March 31, 2020
(Unaudited)

| | Title | # of months | Remuneration | Expenses |
|-------------------------|------------------|-------------|------------------|---------------|
| Norton, Joseph P. | Grand Chief | 12 | 109,381 | 20,532 |
| Delisle, Michael | Chief in Council | 12 | 82,489 | - |
| Kirby, Rhonda | Chief in Council | 12 | 82,489 | 3,923 |
| Phillips, Clinton | Chief in Council | 12 | 82,489 | 9,705 |
| Sky-Deer, Kahsennenhawe | Chief in Council | 12 | 82,849 | 7,478 |
| McComber, Frankie | Chief in Council | 12 | 82,489 | 3,527 |
| Rice, Harry | Chief in Council | 12 | 82,489 | 1,002 |
| Montour, Ross | Chief in Council | 12 | 82,489 | 6,402 |
| Perron, Tonya | Chief in Council | 12 | 82,489 | 748 |
| Deer, Gina | Chief in Council | 12 | 76,287 | 12,682 |
| Leborgne, Lindsay | Chief in Council | 12 | 75,047 | - |
| Horn, Carl | Chief in Council | 6 | 43,104 | - |
| Diabo, Cody W. | Chief in Council | 5 | 35,973 | 515 |
| | | | 1,000,064 | 66,514 |

I HAVE REVIEWED AND APPROVED

SIGNATURE  E-SIGNED by Erica Delisle

Mohawk Council of Kahnawà:ke
Chief and Councilors
Note to the Schedule of Remuneration and Expenses
For the year ended March 31, 2020
(Unaudited)

1. Basis of Accounting

The schedule of remuneration and expenses of chief and councilors 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 Chief and Council. The expenses reflect costs of transportation, accommodation, meals, hospitality and incidental expenses. The amounts presented in the schedule are based on the March 31, 2020 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.