



Schedule of Remuneration and Expenses – Chief and
Councillors

Millbrook Band Council

March 31, 2018

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Independent Practitioner's Review Engagement Report

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To the Members of **Millbrook Band Council**

We have reviewed the Schedule of Remuneration and Expenses – Chief and Councillors of **Millbrook Band Council** for the year ended **March 31, 2018**. 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 the Council.

Management's responsibility for the financial statements

Management is responsible for the preparation of this schedule in accordance with the terms and conditions as set out within Note 1, 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 financial information 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 related to information supplied to us by the Council.

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 this schedule.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Schedule of Remuneration and Expenses – Chief and Councillors is not, in all material respects, in accordance with the terms and conditions as described in Note 1.

Truro, Canada

July 31, 2018



Chartered Professional Accountants
Licensed Public Accountants

Millbrook Band Council

Schedule of Remuneration and Expenses – Chief and Councillors

Year ended March 31, 2018

| Name of Individual (Chief and Council Member) | Number of Months (Note 2) | Salary and Benefits (Note 2) | Honoraria | Reimbursed Expenses (Travel Expenses) (Note 2) | Retirement Allowances Paid out | Total | Advance Receivable (Payable) |
|---|---------------------------------|------------------------------------|-----------|--|--------------------------------------|-----------|------------------------------------|
| Gloade, Chief Robert | 12 | 83,132 | 48,519 | 6,396 | - | 138,047 | - |
| Councillors: | | | | | | | |
| Bernard, Colin | 12 | 52,282 | 48,519 | 12,397 | - | 113,198 | 48,519 |
| Brooks, Bryan | 12 | - | 48,519 | - | - | 48,519 | - |
| Cope, Alexander | 12 | 120,933 | 48,519 | 397 | - | 169,849 | - |
| Gloade, Adrian | 12 | 70,039 | 48,519 | 397 | - | 118,955 | 48,519 |
| Gloade, Barry | 1 | - | - | - | - | - | - |
| Gloade, Peter | 12 | 56,164 | 48,519 | 13,747 | - | 118,430 | 48,519 |
| Johnson, Gordon | 1 | - | - | - | - | - | - |
| Johnson, Lloyd | 11 | - | 48,519 | 478 | 2,000 | 50,997 | - |
| Markie, Ward | 12 | 11,512 | 48,519 | 397 | - | 60,428 | - |
| Marshall, Lisa | 11 | - | 48,519 | - | - | 48,519 | - |
| Marshall, Stephen Jr. | 12 | - | 48,519 | 1,647 | - | 50,166 | - |
| Martin, Barry | 12 | 83,698 | 48,519 | - | - | 132,217 | - |
| Nasson, Chris | 12 | 63,129 | 48,519 | 10,969 | - | 122,617 | - |
| Stephens, Michael | 12 | - | 48,519 | - | - | 48,519 | 48,519 |
| Total | | 540,889 | 630,747 | 46,825 | 2,000 | 1,220,461 | 194,076 |

See accompanying notes to the Schedule of Remuneration and Expenses Chief and Councillors

Millbrook Band Council

Notes to the Schedule of Remuneration and Expenses – Chief and Councillors

Year ended March 31, 2018

1. Preparation of the schedule

This Schedule of Remuneration and Expenses has been prepared in accordance with the Annual Financial Reporting Requirements covering fiscal years 2017-2018 for Indigenous Services Canada (ISC) and Indigenous Services Canada – First Nations and Inuit Health Branch (ISC-FNIB), as well as in accordance with the First Nations Financial Transparency Act.

2. Definition of items related to remuneration and expenses

Number of months

The number of months during the fiscal year that the individual was a Chief or Councillor.

Remuneration definition

As per the First Nations Financial Transparency Act:

“Remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

Reimbursed Expenses definition

As per the First Nations Financial Transparency Act:

“Expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.

The salary and benefits column of the schedule includes salaries and employer portion of CPP, EI, pension, and health benefits.