

**Ojibway Nation of Saugeen**  
**Schedule of Remuneration and Expenses – Chiefs and Councillors**  
*For the year ended March 31, 2023*  
*(Unaudited)*



# Independent Practitioner's Review Engagement Report



To the Members and Chief and Council of the Ojibway Nation of Saugeen:

We have reviewed the accompanying schedule of remuneration and expenses – Chiefs and Councillors of the Ojibway Nation of Saugeen, and a summary of significant accounting policies (together “the Schedule”) for the year ended March 31, 2023. The Schedule has been prepared by management of the Ojibway Nation of Saugeen in accordance with Section 7.3 of the Indigenous Services Canada Financial Reporting Requirements and based on the First Nations Financial Transparency Act.

## *Management's Responsibility for the Schedule*

Management of the Ojibway Nation of Saugeen is responsible for the preparation of the schedule in accordance with Section 7.3 of the Indigenous Services Canada Financial Reporting Requirements and based on 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 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 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 this Schedule.

## *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the Schedule is not prepared, in all material respects, in accordance with Section 7.3 of the Indigenous Services Canada Financial Reporting Requirements and based on the First Nations Financial Transparency Act.

## *Basis of Accounting*

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 the Ojibway Nation of Saugeen to meet the requirements of the First Nations Financial Transparency Act. As a result, the Schedule may not be suitable for another purpose.

Kenora, Ontario

June 16, 2025

Chartered Professional Accountants

Licensed Public Accountants

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# Ojibway Nation of Saugeen

## Schedule of Remuneration and Expenses - Chiefs and Councillors

*For the year ended March 31, 2023  
(Unaudited)*

Name of Individual	Position Title	Number of Months (Note 1)	Remuneration (Note 2)	Expenses (Note 3)
Edward Machimity	Chief	0.5	-	-
John Sapay Sr	Councillor	0.5	1,346	-
Gladys Oombash	Councillor	0.5	-	7,854
Eileen Keesic	Councillor	0.5	2,115	696
Ron Machimity Sr	Chief	11.5	71,971	6,867
Darlene Necan	Councillor	11.5	66,020	329
Joyce Medicine	Councillor	11.5	72,366	800
Desiree Jacko	Councillor	11.5	10,372	555
Betty Necan	Councillor	11.5	61,131	102,228

**Notes:**

- 1 *The number of months during the fiscal year that the individual was a Chief or Councillor.  
As per the First Nations Financial Transparency Act:*
- 2 *"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.*
- 3 *As per the First Nations Financial Transparency Act:  
"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.*

**Ojibway Nation of Saugeen**  
**Notes to the Schedule of Remuneration and Expenses – Chiefs and Councillors**  
*For the year ended March 31, 2023*  
*(Unaudited)*

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**1. Significant accounting policies**

The Schedule has been prepared in accordance with Section 7.3 of the Indigenous Services Canada Financial Reporting Requirements and based on the First Nations Financial Transparency Act using the following significant accounting policy:

***Basis of accounting***

The Schedule has been prepared using the required presentation and financial reporting provisions of the First Nation's Contribution Agreement with Indigenous Services Canada, which does not require all of the same disclosure and presentation that would be required under Canadian public sector accounting standards.

**2. First Nations Financial Transparency Act**

The First Nation is required by the First Nations Financial Transparency Act to post its consolidated financial statements on a website and submit consolidated financial statements to Indigenous Services Canada by July 29, 2023. As the report date is after this date, the First Nation is not in compliance with the requirement. The possible effect of this non-compliance has not yet been determined.