

Ojibway Nation of Saugeen
Schedule of Remuneration and Expenses – Unelected Senior Officials
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 - Unelected Senior Officials 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.

Management's Responsibility for the Schedule

Management of the Ojibway Nation of Saugeen is responsible for the preparation of the Schedule in accordance with the provisions Section 7.3 of the Indigenous Services Canada Financial Reporting Requirements, 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.

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 provisions of Section 7.3 of the Indigenous Services Canada Financial Reporting Requirements. 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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Schedule of Remuneration and Expenses - Unelected Senior Officials

For the year ended March 31, 2023
(Unaudited)

Name of Individual	Position Title	Number of Months (Note 1)	Actual or Approved Salary Range From / To	Other Remuneration (Note 2)	Expenses Reimbursed as part of Other Remuneration (Note 3)
Frances Machimity	Band Manager	6	14,426	17,879	1,375

Notes:

- 1 *The number of months during the fiscal year that the individual was on staff.*
- 2 *"Remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria, dividends and reimbursement of expenses - including the costs of transportation, accommodation, meals, hospitality, and incidental expenses - and any other monetary benefits and non-monetary benefits.*
- 3 *Expenses reimbursed as part of amount shown in column 5.*

Ojibway Nation of Saugeen
Notes to the Schedule of Remuneration and Expenses - Unelected Senior Officials
For the year ended March 31, 2023
(Unaudited)

1. Significant accounting policies

The Schedule has been prepared in accordance with Section 7.3 of the Indigenous Services Canada Financial Reporting Requirements 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.