

**Beausoleil First Nation**  
**Schedule of Remuneration and Expenses -**  
**(Chiefs and Councillors)**  
For the year ended March 31, 2016  
(Unaudited)

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## Review Engagement Report

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**To the Chief, Council and Members of  
Beausoleil First Nation**

At the request of the Beausoleil First Nation, we have reviewed the Schedule of Remuneration and Expenses - (Chiefs and Councillors) for the year ended March 31, 2016, calculated pursuant to the Financial Reporting Requirements of the Department of Indigenous and Northern Affairs Canada. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the First Nation.

A review does not constitute an audit and consequently we do not express an audit opinion on this Schedule of Remuneration and Expenses - (Chiefs and Councillors).

Based on our review, nothing has come to our attention that causes us to believe that this Schedule of Remuneration and Expenses - (Chiefs and Councillors) is not, in all material respects, in accordance with the Financial Reporting Requirements of the Department of Indigenous and Northern Affairs Canada.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Bracebridge, Ontario  
July 26, 2016

**Beausoleil First Nation**  
**Schedule of Remuneration and Expenses - (Chiefs and Councillors)**  
(Unaudited)

**For the year ended March 31, 2016**

Name of Individual	Position Title	Number of Months <sup>1</sup>	Remuneration <sup>2</sup>	Expenses <sup>3</sup>
Monague, Roland	Chief	12	\$ 70,904	\$ 23,725
Copegog, Andrew	Councillor	12	30,365	7,169
Jamieson, Kelvin	Councillor	12	30,365	1,059
King, Cynthia	Councillor	12	30,365	8,149
Monague, Alfred Dan	Councillor	2	5,000	521
Sandy, Joanne P.	Councillor	12	30,365	5,687
Sandy-Mackenzie, Karry	Councillor	12	30,365	-
			\$ 227,729	\$ 46,310

<sup>1</sup> The number of months during the fiscal year that the individual was a chief or councillor.

<sup>2</sup> 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.

<sup>3</sup> As per the First Nations Financial Transparency Act: "expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.

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**Beausoleil First Nation**  
**Summary of Significant Accounting Policies**  
**(Unaudited)**

**For the year ended March 31, 2016**

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**Nature of Business**

The Beausoleil First Nation provides government type services such as education, health and social services, economic development, public works, planning, lands and trust, recreation and other general government services.

The First Nation is exempt from income tax.

**Basis of Accounting**

This schedule of remuneration and expenses is prepared by management in accordance with the Financial Reporting Requirements of the Department of Indigenous and Northern Affairs Canada.

Remuneration and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes expenses as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.