



KPMG LLP  
Suite 200 - 9123 Mary Street  
Chilliwack BC V2P 4J7  
Canada  
Telephone (604) 793-4700  
Fax (604) 793-4747

## **INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT**

To Department of Indigenous Services Canada and Members of the Sumas First Nation

We have reviewed the accompanying Schedule of Remuneration and Expenses (Chief and Councillors) for Sumas First Nation for the year ended March 31, 2019, (the "Schedule"). The Schedule has been prepared by management in accordance with the financial reporting provisions in Section 7.3 of the Department of Indigenous Services Canada 2018-2019 Year End Reporting Guide.

### *Management's Responsibility for the Schedule*

Management is responsible for the preparation of the schedule in accordance with the financial reporting provisions in Section 7.3 of the Department of Indigenous Services 2018-2019 Year End Reporting Guide; this includes determining that the applicable financial framework is acceptable for the preparation of the schedule in the circumstances, 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.

### *Practitioners' 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 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 of Remuneration and Expenses (Chief and Councillors) for the year ended March 31, 2019 is not prepared, in all material respects, in accordance with the financial reporting provisions in Section 7.3 of the Department of Indigenous Services Canada 2018-2019 Year End Reporting Guide.

*Restriction on Use*

Our report is intended solely for Department of Indigenous Services and Members of the Sumas First Nation and should not be used by parties other than Department of Indigenous Services Canada and Members of the Sumas First Nation.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

Chilliwack, Canada

July 17, 2019

### **Schedule of Remuneration and Expenses** **(Chiefs and Coluncilors)**

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