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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.

Chartered Professional Accountants

Chilliwack, Canada

KPMG LLP

July 17, 2019

ANNEX B

Schedule of Remuneration and Expenses (Chiefs and Coluncilors)

Sumas First Nation For the Year Ended March 31, 2019

Name of Individual	Position Title	Number of Months [Note 1]	Remuneration [Note 2]	Expenses [Note 3]
Dalton Silver	Chief	12	59,125	15,946
Murray Ned	Councillor	12	22,043	372
Jacqueline Bird	Councillor	12	58,669	28,069
Clint Tuttle	Councillor	12	39,125	11,665

^{1.} The number of months during the fiscal year that the individual was a chief or councillor.

"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.

Examples are provided in the supporting document which accompanies this document on AANDC's Internet site entitled: "Supplementary Information".

3. As per the First Nations Financial Transparency Act:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.

^{2.} As per the First Nations Financial Transparency Act: