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**SUMAS FIRST NATION  
FINANCIAL INFORMATION – REMUNERATION AND  
EXPENSES FOR ELECTED OFFICIALS  
FOR THE YEAR ENDED  
MARCH 31, 2021**

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**INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT**

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To the Members of Sumas First Nation

We have reviewed the schedule of remuneration and expenses of elected officials of Sumas First Nation for the year ended March 31, 2021, as required in accordance with section 7.3 of the 2020 – 2021 Indigenous Services Canada Year-End Financial Reporting Handbook.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of this financial information in accordance with section 7.3 of the 2020 – 2021 Indigenous Services Canada Year-End Financial Reporting Handbook, and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatements, whether due to fraud or error.

**Practitioner's Responsibility**

Our responsibility is to express a conclusion on the accompanying financial information 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 financial information 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 financial information.

**Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that this financial information is not, in all material respects, in accordance with section 7.3 of the 2020 – 2021 Indigenous Services Canada Year-End Financial Reporting Handbook.

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*Manning Elliott LLP*

Chartered Professional Accountants

Abbotsford, British Columbia

July 29, 2021

**Schedule of Remuneration and Expenses  
(Chiefs and Councillors)**

**Sumas First Nation  
For the Year Ended March 31, 2021**

<b>Name of Individual</b>	<b>Position Title</b>	<b>Number of Months [Note 1]</b>	<b>Remuneration [Note 2]</b>	<b>Expenses [Note 3]</b>
Dalton Silver	Chief	12	\$ 53,300	\$ 1,604
Murray Ned	Councillor	12	\$ 27,900	\$ 49
Clint Tuttle	Councillor	12	\$ 52,650	\$ -
Chris Silver	Councillor	12	\$ 45,400	\$ -

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

2. 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.

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

3. As per the First Nations Financial Transparency Act:

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