

Independent Practitioner's Review Engagement Report

To the Members of Shawanaga First Nation:

We have reviewed the accompanying schedule of remuneration and expenses (Chief and Councillors) ("the schedule") of Shawanaga First Nation for the year ended March 31, 2020. The schedule has been prepared by management based on the reporting requirements of section 7.3 of Indigenous Services Canada's year end reporting handbook.

Management's responsibility for the schedule

Management of Shawanaga First Nation is responsible for the preparation of the schedule in accordance with the reporting requirements of section 7.3 of Indigenous Services Canada's year end reporting handbook, 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 the reporting requirements of section 7.3 of Indigenous Services Canada's year end reporting handbook.

Emphasis of matter

The schedule is prepared to assist Shawanaga First Nation to meet the requirements of the reporting requirements of section 7.3 of Indigenous Services Canada's year end reporting handbook. As a result, the schedule may not be suitable for another purpose.

Grant Thornton LLP

North Bay, Canada
March 5, 2021

Chartered Professional Accountants
Licensed Public Accountants

SHAWANAGA FIRST NATION

SCHEDULE OF REMUNERATION AND EXPENSES

- CHIEFS AND COUNCILLORS

Year Ended March 31, 2020

Name of Individual	Position Title	Number of Months	Remuneration (Note 1)	Expenses (Note 2)
Wayne Pamajewon	Chief	12	\$ 58,055	\$ 9,352
Richard Jason	Councillor	12	20,250	14,039
Sherrill Judge	Councillor	12	21,556	17,753
Patricia Pawis	Councillor	12	26,738	10,137
Alfred Stevens	Councillor	12	22,745	14,546
Dan Pawis	Councillor	12	18,622	13,921

Shawanaga First Nation

Notes to the Schedule of Remuneration and Expenses – Chiefs and Councillors

March 31, 2020

1. Remuneration

Remuneration includes salaries, wages, commissions, bonuses, fees, honoraria and dividends, other monetary benefits and non-monetary benefits (other than reimbursement of expenses).

2. Expenses

Expenses include the costs of transportation, accommodation, meals, hospitality and incidental expenses.
