



Schedule of Remuneration and Expenses
Unelected Senior Officials
(Top 15 Highest Paid Employees)

Millbrook Band Council

March 31, 2019

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Independent Practitioner's Review Engagement Report

To the Chief and Councillors of [Millbrook Band Council](#)

We have reviewed the Schedule of Remuneration and Expenses – Unelected Senior Officials (Top 15 Highest Paid Employees) of the [Millbrook Band Council](#) for the year ended [March 31, 2019](#). Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Council.

Management's responsibility for the financial statements

Management is responsible for the preparation of this schedule in accordance with the terms and conditions as set out within Note 1, and for such internal control as management determines is necessary to enable the preparation of this 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 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 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 related to information supplied to us by the Council.

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 – Unelected Senior Officials (Top 15 Highest Paid Employees) is not, in all material respects, in accordance with the terms and conditions as described in Note 1.



Truro, Canada
July 24, 2019

Chartered Professional Accountants
Licensed Public Accountants

Millbrook Band Council**Schedule of Remuneration and Expenses****Unelected Senior Officials (Top 15 Highest Paid Employees)**Year ended March 31, 2019

| Name of Employee | Title | Number of Months (Note 2) | Remuneration (Wages and Other Benefits) (Note 2) | Expenses Reimbursed (Travel Expenses) (Note 2) | Total |
|--------------------|--------------------|---------------------------|--|--|---------------------|
| Bernard, John | Deck Hand | 12 | \$ 83,500 | - | \$ 83,500 |
| Gloade, Frank | Captain | 12 | 88,826 | - | 88,826 |
| Gloade, Robert | Deck Hand | 12 | 93,554 | - | 93,554 |
| Johnson, Doug | Deck Hand | 12 | 81,670 | - | 81,670 |
| Johnson, Justin | Captain | 12 | 86,879 | - | 86,879 |
| Kennedy, Shane | Captain | 12 | 85,644 | - | 85,644 |
| MacLeod, Suzette | Nurse | 12 | 82,479 | - | 82,479 |
| Marshall, Jonathan | Deck Hand | 12 | 93,025 | - | 93,025 |
| Martin, Aric | Deck Hand | 12 | 94,595 | - | 94,595 |
| Martin, Peter | Deck Hand | 12 | 94,966 | - | 94,966 |
| Martin, Shelly | Lawyer | 12 | 80,580 | - | 80,580 |
| Martin, Todd | Deck Hand | 12 | 82,326 | - | 82,326 |
| Moore, Carla | Director of Health | 12 | 90,471 | - | 90,471 |
| Ryan, Cindy | Nurse | 12 | 83,513 | - | 83,513 |
| Sylliboy, Dana | Captain | 12 | 87,785 | - | 87,785 |
| Total | | | \$ 1,309,813 | - | \$ 1,309,813 |

See accompanying notes to the Schedule of Remuneration and Expenses –
Unelected Senior Officials (Top 15 Highest Paid Employees)

Millbrook Band Council

Notes to the Schedule of Remuneration and Expenses

Unelected Senior Officials (Top 15 Highest Paid Employees)

Year ended March 31, 2019

1. Preparation of the schedule

The Schedule of Remuneration and Expenses has been prepared in accordance with the Annual Financial Reporting Requirements covering fiscal years 2018-2019 for Indigenous Services Canada (ISC) and Indigenous Services Canada – First Nations and Inuit Health Branch (ISC-FNIB).

Millbrook Band Council's definition of the unelected senior officials is the top 15 highest paid employees. This schedule does not include Chief and Councillors (who also can be employees) as they are considered elected senior officials and not unelected senior officials.

2. Definition of items related to remuneration and expenses

Number of months

The number of months during the fiscal year that the individual was on staff.

Remuneration

"Remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria, dividends and reimbursements of expenses – including the costs of transportation, accommodation, meals, hospitality and incidental expenses – and any other monetary benefits and non-monetary benefits.

For this schedule, remuneration includes employee benefits such as employer portion of CPP, EI, group insurance and pension benefits. And for expenses reimbursed, travel expenses are included in this column.