



Schedule of Honoraria, Salaries, Travel Expenses and
Other Remuneration

(Unaudited)

Membertou Reserve Band Council

March 31, 2018

Contents

	Page
Independent Practitioner's Review Engagement Report	1-2
Schedule of Honoraria, Salaries, Travel Expenses and Other Remuneration Paid to Chief and Council	3
Schedule of Honoraria, Salaries, Travel Expenses and Other Remuneration Paid to Senoir Unelected Officials	4
Notes to the Schedule	5



Grant Thornton

Independent Practitioner's Review Engagement Report

To the Chief and Council of

Membertou Reserve Band Council

We have reviewed the accompanying Schedule of Honoraria, Salaries, Travel Expense and Other Remuneration Paid to Chief and Council and senior unelected officials of Membertou Reserve Band Council (the "Schedule") as at March 31, 2018. This schedule has been prepared by management based on the reporting requirements of Section 7.3 of the Department of Indigenous Services Canada's year end reporting handbook.

Management's responsibility for the financial statements

Management is responsible for the preparation of this schedule in accordance with Section 7.3 of the reporting requirements of the Department 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 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 statements 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.



Grant Thornton

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 the 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 Section 7.3 of the reporting requirements of the Department of Indigenous Services Canada's year end reporting handbook.

Basis of accounting

Without modifying our conclusion, we draw attention to Note 1 to this schedule, which describes the basis of accounting. The schedule is presented for purposes of additional information to the membership and the Department of Indigenous Services Canada and as a result, this schedule may not be suitable for any other purpose.

Sydney, Canada
July 24, 2018

Grant Thornton LLP

Chartered Professional Accountants
Licensed Public Accountants

**Membertou Reserve Band Council
Schedule of Honoraria, Salaries, Travel Expenses, and
Other Remuneration – Chief and Council**

Year ended March 31, 2018

Position	Name	Number of		Contract revenue	Salary	Pension	Travel	Total
		Months	Honorarium					
Chief/CEO	Terrance Paul	12	84,997	-	126,500	-	46,626	258,123
Councillor	David Marshall	12	69,327	-	-	3,132	1,552	74,011
Councillor	Allister Matthews	12	69,327	-	-	3,132	4,149	76,608
Councillor	Robin Gooqoo	12	69,327	-	-	-	1,674	71,001
Councillor	Dean Christmas	12	69,327	-	-	1,305	1,098	71,730
Councillor/Housing Technician	Lawrence Paul Jr.	12	69,327	-	45,000	-	4,794	119,121
Councillor	Paul MacDonald	12	69,327	-	-	3,132	-	72,459
Councillor / Finance Officer	Johanna Laporte	12	69,327	-	53,246	-	1,401	123,974
Councillor / Secretary	Lee Gould	12	69,327	-	43,410	-	369	113,106
Councillor	Gail Christmas	12	69,327	-	-	-	1,761	71,088
Councillor	Craig Christmas	12	69,327	-	-	-	753	70,080
Councillor	Cary Paul	12	69,327	-	-	-	2,324	71,651
Councillor	Graham Marshall	12	69,327	-	-	-	7,899	77,226

Membertou Reserve Band Council

Notes to the Schedule

(Unaudited)
March 31, 2018

1. Basis of Accounting

The Schedule has been prepared from the accounting records, processes and balances determined in accordance with Canadian Public Sector Accounting Standards, which complies with the section 7.3 of the reporting requirements of the Department of Indigenous Services Canada's year end reporting handbook.
