

Financial Information of

**HENVEY INLET FIRST NATION**  
**Schedule of Remuneration and Expenses**  
**Chief and Council**

And Independent Practitioner's Review Engagement  
Report thereon

Year ended March 31, 2023



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## **INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT**

To the Members of Henvey Inlet First Nation and Indigenous Services Canada

We have reviewed the accompanying schedule of remuneration and expenses of the Henvey Inlet First Nation (the "First Nation") Chief and Council for the year ended March 31, 2023 and note, comprising the basis of accounting and other explanatory information (together "the schedule"). The schedule has been prepared by management in accordance with the 2022-2023 Indigenous Services Canada Financial Reporting Requirements.

### *Management's Responsibility for the Schedule*

Management is responsible for the preparation of the schedule in accordance with the 2022-2023 Indigenous Services Canada Financial Reporting Requirements, 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 the schedule in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The auditor performs procedure, 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.



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*Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the schedule of remuneration and expenses of the Chief and Council of Henvey Inlet First Nation for the year ended March 31, 2023 is not prepared, in all material respects, in accordance with the 2022-2023 Indigenous Services Canada Financial Reporting Requirements.

*Basis of Accounting*

We draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule is prepared to meet the 2022-2023 Indigenous Services Canada Financial Reporting Requirements. As a result, the schedule may not be suitable for another purpose. Our conclusion is not modified in respect of this matter.

*Restriction on Use*

Our report is intended solely for Members of Henvey Inlet First Nation and Indigenous Services Canada and should not be used by parties other than Members of Henvey Inlet First Nation and Indigenous Services Canada.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada  
April 26, 2024

# HENVEY INLET FIRST NATION

## Chief and Council

### Schedule of Remuneration and Expenses

Year ended March 31, 2023

Name of Individual	Position Title	Number of Months <sup>1</sup>	Employment and Contractor Remuneration <sup>2</sup>
McQuabbie, Wayne	Chief	12	62,733
Fox, Lionel	Councillor	12	139,296
Brennan, Patrick	Councillor	12	60,517
Contin, Brenda	Councillor	12	91,165
Ashawasagai, Carl	Councillor	12	93,294
Kagagins, Maureen Annabel	Councilor	12	43,528
Newton, Deborah	Councilor	0.25	1,526
Moses, Stanley Keith	Councilor	0.25	1,571

Name of Individual	Position Title	Number of Months <sup>1</sup>	Chief and Council Remuneration <sup>2</sup>	Windfarm Remuneration <sup>2</sup>	MTO Land Remuneration <sup>2</sup>	Total Chief & Council Remuneration <sup>2</sup>
McQuabbie, Wayne	Chief	12	\$ 10,000	\$ -	\$ 126,000	\$ 136,000
Fox, Lionel	Councillor	12	\$ 20,000	\$ -	\$ 6,641	\$ 26,641
Brennan, Patrick	Councillor	12	\$ 20,000	\$ -	\$ 6,641	\$ 26,641
Contin, Brenda	Councillor	12	\$ 20,000	\$ -	\$ 6,641	\$ 26,641
Ashawasagai, Carl	Councillor	12	\$ 20,000	\$ -	\$ 6,641	\$ 26,641
Kagagins, Maureen Annabel	Councilor	12	\$ 20,000	\$ -	\$ 6,641	\$ 26,641
Newton, Deborah	Councilor	0.25	\$ -	\$ -	\$ -	\$ -
Moses, Stanley Keith	Councilor	0.25	\$ -	\$ -	\$ -	\$ -

Name of Individual	Position Title	Number of Months <sup>1</sup>	Employment and Contractor Remuneration <sup>2</sup>	Total Chief & Council Remuneration <sup>2</sup>	Housing Support Remuneration <sup>2</sup>		Total Remuneration <sup>2</sup>	Total Expenses <sup>3</sup>
McQuabbie, Wayne	Chief	12	\$ 62,733	\$ 136,000	\$ -	4	\$ 198,733	\$ 1,281
Fox, Lionel	Councillor	12	\$ 139,296	\$ 26,641	\$ -	5	\$ 165,937	\$ 4,748
Brennan, Patrick	Councillor	12	\$ 60,517	\$ 26,641	\$ 108,695	6	\$ 195,853	\$ 1,169
Contin, Brenda	Councillor	12	\$ 91,165	\$ 26,641	\$ 25,000	7	\$ 142,806	\$ 14,978
Ashawasagai, Carl	Councillor	12	\$ 93,294	\$ 26,641	\$ -	8	\$ 119,935	\$ 11,687
Kagagins, Maureen Annabel	Councilor	12	\$ 43,528	\$ 26,641	\$ -	9	\$ 70,169	\$ 8,982
Newton, Deborah	Councilor	0.25	\$ 1,526	\$ -	\$ -		\$ 1,526	\$ -
Moses, Stanley Keith	Councilor	0.25	\$ 1,571	\$ -	\$ -		\$ 1,571	\$ -

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

<sup>2</sup> 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.

<sup>3</sup> As per the First Nations Financial Transparency Act: "expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.

<sup>4</sup> Remuneration of \$198,733 to Wayne McQuabbie includes \$62,733 for wages as Chief of Henvey Inlet First \$10,000 Chief honorarium and \$126,000 for MTO Land negotiations

<sup>5</sup> Remuneration of \$165,937 to Lionel Fox includes \$139,296 for wages as manager of Pickerel Contracting Ltd., \$20,000 Councillor honorarium, and \$6,641 MTO Land negotiations.

<sup>6</sup> Remuneration of \$195,853 to Patrick Brennan includes \$60,517 for information technology and network administration contracting services, \$20,000 Councillor honorarium, \$6,441 for MTO Land negotiations, \$108,695 for Housing Support remuneration

<sup>7</sup> Remuneration of \$142,806 to Brenda Contin includes \$91,165 for wages as Community Health Nurse, \$20,000 Councillor honorarium, \$25,000 for Housing Support remuneration, and \$6,641 for MTO Land negotiations

<sup>8</sup> Remuneration of \$119,935 to Carl Ashawasagai includes \$93,294 for wages as a labourer of Pickerel Contracting Ltd. , \$20,000 Councillor honorarium, and \$6,641 for MTO Land negotiations

<sup>9</sup> Remuneration of \$70,169 to Maureen Kagagins includes include \$27,778 for wages, \$15,750 for steam cleaning services, \$6,641 for MTO Land negotiations, and \$20,000 Councillor honorarium

# HENVEY INLET FIRST NATION

## Chief and Council

Note to Schedule

Year ended March 31, 2023

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### 1. Basis of accounting:

The schedule of remuneration and expenses of Chief and Council of Henvey Inlet First Nation has been prepared in accordance with the 2022-2023 Indigenous Services Canada Financial Reporting Requirements. The schedule is prepared to meet the 2022-2023 Indigenous Services Canada Financial Reporting Requirements. As a result, the schedule may not be suitable for another purpose.

Significant interpretations of the financial reporting provisions of the 2022-2023 Indigenous Services Canada Financial Reporting Requirements include:

- i. Remuneration and expenses are reported using the accrual basis of accounting.
- ii. Remuneration has been interpreted as it is defined in the First Nations Financial Transparency Act: “any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits”.
- iii. Expenses has been interpreted as it is defined in the First Nations Financial Transparency Act: “includes the costs of transportation, accommodation, meals, hospitality and incidental expenses”.