

**Upper Nicola Band**  
**Schedule of Remuneration and Expenses**  
**Chief and Council**  
**March 31, 2024**

## **Independent Practitioners' Review Engagement Report Schedule of Remuneration and Expenses**

**To the Members of  
Upper Nicola Band**

We have reviewed the accompanying schedule of remuneration and expenses for Chief and Council of Upper Nicola Band for the year ended March 31, 2024. The schedule has been prepared by management based on the financial reporting provisions in the First Nations Financial Transparency Act.

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

Management of Upper Nicola Band is responsible for the preparation of the schedule in accordance with the First Nations Financial Transparency Act, 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.

### *Practitioners' 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 practitioners perform procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate 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 of remuneration and expenses for Chief and Council is not prepared in all material respects, in accordance with the First Nations Financial Transparency Act.

### *Other Matter*

Subsequent to previous report dated July 30, 2024, management became aware of additional councillor remuneration described in Note 1 and amended the schedule accordingly. The procedures on subsequent events are restricted solely to the amendment described.

**Vancouver, Canada  
July 30, 2024, except as described in Note 1, which is as of March 4, 2025**

**Chartered Professional Accountants**

**Upper Nicola Band**  
**Schedule of Remuneration and Expenses - Chief and Council**  
**For the year ended March 31, 2024**

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<b><u>Chief &amp; Council</u></b>	<b><u>Position</u></b>	<b><u>Months</u></b>	<b><u>Remuneration</u></b>	<b><u>Expenses</u></b>	<b><u>Total</u></b>
MANUEL, DANIEL	CHIEF	12	\$ 69,453	\$ 4,922	\$ 74,375
HOLMES, BRIAN	COUNCILLOR	12	41,744	6,308	\$ 48,052
HOLMES, FREDERICK	COUNCILLOR	12	24,556	4,255	\$ 28,811
MACDONALD, DENNIS	COUNCILLOR	12	22,516	1,897	\$ 24,413
NED, KEVIN	COUNCILLOR	12	19,010	3,611	\$ 22,621
SHINTAH, CRAIG	COUNCILLOR	12	18,916	720	\$ 19,636
TOM, IRA	COUNCILLOR	12	20,816	1,715	\$ 22,531
BOSTON, KAYLA	COUNCILLOR	7.5	10,971	420	\$ 11,391
TOM, EVA	COUNCILLOR	5.5	9,679	300	\$ 9,979
TOM, JEREMY	COUNCILLOR	5	8,571	240	\$ 8,811
			<b>\$ 246,232</b>	<b>\$ 24,388</b>	<b>\$ 270,620</b>

Note 1: The remuneration of councillor \$246,232 was amended (previously \$195,257) to reflect payment of additional remuneration that management was not aware of at the time of the original report.