



Partners / Associés
David L. Allen, C.A.
Yves Arseneau, C.A.
Tony Babin, C.A.

Associates / Collègues
Alain Pitre, C.G.A.
Lise Boudreau
Danny Lavallée
René Limoges, C.G.A.

103.

REPORT BY THE AUDITORS ON THE SCHEDULE
OF SALARIES, HONORARIA, TRAVEL EXPENSES AND OTHER

To The Membership of
Listuguj Mi'gmaq Government

We have audited the financial statements of Listuguj Mi'gmaq Government as at March 31, 2011 and reported on October 26, 2011.

A schedule of Salaries, Honoraria, Travel Expenses and Other (Pages 104 and 105) is required to be presented to the membership of Listuguj Mi'gmaq Government pursuant to the funding agreement between Indian and Northern Affairs Canada and Listuguj Mi'gmaq Government. The schedule has been compiled by the management of Listuguj Mi'gmaq Government from their records. For the purposes of understanding our involvement with this schedule, please note the following:

- We have audited and separately reported on the financial statements.
- Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole.
- The schedule of salaries, honoraria, travel expenses and other is presented for the purpose of forming an opinion for the membership and Indian and Northern Affairs Canada and does not form part of the financial statements.
- This schedule has been subjected to the auditing procedures applied to the audit of the financial statements taken as a whole.

During the course of the aforementioned audit, we encountered no discrepancies with respect to this schedule. However, no procedures have been carried out on this schedule in addition to those necessary to form an opinion on the financial statements.

This report has been prepared in accordance with the applicable assurance and related services guideline issued by the Canadian Institute of Chartered Accountants.

Campbellton, NB

October 26, 2011

Allen, Paquet & Arseneau LLP

Chartered Accountants

207, rue Roseberry Street
C.P. / P.O. Box 519
Campbellton, NB E3N 3G9

270, av. Douglas Ave
C.P. / P.O. Box 482
Bathurst, NB E2A 3Z4

121, rue Jail Street
C.P. / P.O. Box 87
Miramichi, NB E1V 3M2

356, rue Canada Street
St-Quentin, NB
E8A 1H7

LISTUGUJ MI'GMAQ GOVERNMENT
Schedule of Salaries, Honoraria, Travel Expenses and Other
Elected Officials
For The Year Ended March 31, 2011

	Number of Months	Salary	Honoraria	Travel	Other	Total
<u>Chief</u>						
Allison Metallic	12	\$ 65,000	\$ 12,000	\$ 21,797	\$ -	\$ 98,797
<u>Councillors</u>						
Calvin Barnaby	12	46,800	3,600	709	6,640	57,749
Derek Barnaby	2	9,000	600	-	-	9,600
Bryan Boyd-Basque	10	43,350	3,000	2,613	-	48,963
Chad Gedeon	12	46,800	3,600	-	-	50,400
Brenda Gedeon-Miller	10	35,100	3,000	1,542	-	39,642
Gordon Isaac Jr.	2	13,500	600	-	-	14,100
Patricia Martin	12	71,552	3,600	13,425	5,200	93,777
Delphine Metallic	12	54,000	3,600	11,970	-	69,570
Rose Marie Metallic	2	9,000	600	-	-	9,600
Wanda Metallic	12	46,800	3,600	1,724	-	52,124
Wendell Metallic	12	46,800	3,600	5,674	-	56,074
Kevin Methot	12	46,800	3,600	5,113	1,994	57,507
Kenneth Mitchell	10	37,800	3,000	-	-	40,800
Dean Vicaire	12	64,669	3,600	4,638	-	72,907
Roderick (Jerry) Wysote	12	-	3,600	-	-	3,600
		<u>\$ 636,971</u>	<u>\$ 55,200</u>	<u>\$ 69,205</u>	<u>\$ 13,834</u>	<u>\$ 775,210</u>

The amounts for the above individuals under the salary column were not earned in their capacity as Chief and Councillors but for services rendered while employed by the First Nation. The amounts under Honoraria were paid due to their position as Chief and Councillors.



LISTUGUJ MI'GMAO GOVERNMENT
Schedule of Salaries, Honoraria, Travel Expenses and Other
Unelected Senior Officials
For The Year Ended March 31, 2011

	<u>Number of</u> <u>Months</u>	<u>Salary</u>	<u>Honoraria</u>	<u>Travel</u>	<u>Other</u>	<u>Total</u>
<u>Directors</u>						
Patricia Martin (See list of councillors on Page 104)	-	\$ -	\$ -	\$ -	\$ -	\$ -
Donna Vernon Metallic	12	71,686	-	17,474	1,307	90,467
Gail Metallic	12	77,004	-	24,755	2,970	104,729
Henry Mitchell	12	64,344	-	3,278	70,328	137,950
William Moffat	12	84,274	-	25,002	-	109,276
Robert Smith, C.A.	12	84,606	-	5,385	19,900	109,891
		<u>\$ 381,914</u>	<u>\$ -</u>	<u>\$ 75,894</u>	<u>\$ 94,505</u>	<u>\$ 552,313</u>

