

Financial Reporting of

NIPISSING FIRST NATION
COVID-19 Funding

And Independent Auditor's Report thereon

Year ended March 31, 2022

INDEX

Indigenous Services Canada

Ministry of Aboriginal Affairs

Anishinabek Nation

Kinoomaadziwin Education Body

Summary Schedule



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INDEPENDENT AUDITOR'S REPORT

To the Chief and Council of the Nipissing First Nation

Opinion

We have audited the accompanying schedule of revenue and expenditures for COVID-19 of the Nipissing First Nation (the "Entity") for the year ended March 31, 2022 and note to the schedule, including a summary of significant accounting policies (hereinafter referred to as the "schedule").

In our opinion, the accompanying schedule for the year ended March 31, 2022 of the Entity is prepared, in all material respects, in accordance with the relevant funding agreements with Indigenous Services Canada for 2021-22 as described in the note to the schedule.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Schedule***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the schedule in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Financial Reporting Framework

We draw attention to the note in the schedule, which describes the applicable financial reporting framework and the purpose of the schedule.

As a result, the schedule may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.



Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the schedule in accordance with the relevant funding agreements with Indigenous Services Canada as described in note 1 to the schedule; this includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the schedule.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

January 26, 2023

NIPISSING FIRST NATION

Schedule of COVID-19 Revenue and Expenditures

Year ended March 31, 2022

Budget Line Items	Total	INDIGENOUS SERVICES CANADA (ISC)									
		Emergency Mgmt Assistance	Ec Dev Readiness (LEDSP)	FNIYES	FN School Emergencies	Band Office and Buildings	Fire Halls	Daycares	Health Facility	Healthy Child Development PUB HEALTH NS & CHRS	
Revenue:											
Deferred revenue, beginning of year	\$ 1,005,076	645,618	55,763	99,206	4,977	36,642	54,975	36,698	21,437	49,760	
Indigenous Services Canada	1,394,128	1,195,331	107,994	-	-	-	-	-	-	90,803	
Deferred revenue, end of year	(451,181)	(351,975)	-	(99,206)	-	-	-	-	-	-	
	1,948,023	1,488,974	163,757	-	4,977	36,642	54,975	36,698	21,437	140,563	
Expenditures:											
Wages - Contract (RPN Relief)	12,083	12,083	-	-	-	-	-	-	-	-	
Benefits - Contract (RPN Relief)	1,209	1,209	-	-	-	-	-	-	-	-	
Purchased services (Mental Health)	86,064	84,164	1,900	-	-	-	-	-	-	-	
Audit Fees	3,000	3,000	-	-	-	-	-	-	-	-	
Community related (Food, household items, health, medic:	54,736	54,736	-	-	-	-	-	-	-	-	
Transportation	2,442	2,442	-	-	-	-	-	-	-	-	
Other related costs (Support required for capacity)	3,358	3,358	-	-	-	-	-	-	-	-	
Community security and monitoring	508	508	-	-	-	-	-	-	-	-	
Indigenous on reserve business support	161,857	-	161,857	-	-	-	-	-	-	-	
Communications - Public Education	11,954	11,954	-	-	-	-	-	-	-	-	
Capital Purchase - HVAC upgrading	32,000	32,000	-	-	-	-	-	-	-	-	
	369,211	205,454	163,757	-	-	-	-	-	-	-	
Surplus for year	\$ 1,578,812	1,283,520	-	-	4,977	36,642	54,975	36,698	21,437	140,563	

NIPISSING FIRST NATION

Note to Schedule

Year ended March 31, 2022

Note:

The schedule is prepared in accordance with the relevant fixed and flexible funding agreements and amendments with Indigenous Services Canada in effect for the period ending March 31, 2022.

The funding agreements and amendments require the schedule to apply the following principles:

- Revenues are reported based on the funding received and receivable as of March 31, 2022
- Expenditures are reported on the accrual basis of accounting

The purpose of this schedule is for the Entity to report to Chief and Council and it's members on the receipt and disbursement of COVID-19 funding during the fiscal year.

As a result, the schedule may not be suitable for another purpose.



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Opinion

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In our opinion, the accompanying schedule for the year ended March 31, 2022 of the Entity is prepared, in all material respects, in accordance with the relevant funding agreements with Ministry of Aboriginal Affairs for 2021-22 as described in the note to the schedule.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Schedule***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the schedule in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Financial Reporting Framework

We draw attention to the note in the schedule, which describes the applicable financial reporting framework and the purpose of the schedule.

As a result, the schedule may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.



Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the schedule in accordance with the relevant funding agreements with the Ministry of Aboriginal Affairs as described in note 1 to the schedule; this includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.

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We also:

- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
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January 26, 2023

NIPISSING FIRST NATION

Schedule of COVID-19 Revenue and Expenditures

Year ended March 31, 2022

		Ministry of Aboriginal Affairs	
Budget Line Items		Vaccine Supports	
Revenue:			
Deferred revenue, beginning of year		\$	43,920
Ministry of Aboriginal Affairs			199,940
Deferred revenue, end of year			243,860
Expenditures:			
Community related (Food, household items, health, medical)			-
Transportation			-
Other related costs (Support required for capacity)			-
Administration costs			-
Vaccine rollout support costs			233,260
HVAC Upgrading			10,600
			243,860
Surplus for year			
		\$	-

NIPISSING FIRST NATION

Note to Schedule

Year ended March 31, 2022

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In our opinion, the accompanying schedule for the year ended March 31, 2022 of the Entity is prepared, in all material respects, in accordance with the relevant funding agreements with Anishinabek Nation for 2021-22 as described in the note to the schedule.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Schedule***" section of our auditor's report.

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January 26, 2023

NIPISSING FIRST NATION

Schedule of COVID-19 Revenue and Expenditures

Year ended March 31, 2022

Budget Line Items	Total	Anishinabek Nation		
		MCSS COVID Response	Emergency Response for Indigenous Children & Families	Family Wellbeing
Revenue:				
Deferred revenue, beginning of year	\$ 7,500	-	-	7,500
Union of Ontario Indians	36,047	27,162	8,885	
Ministry of Community and Social Services	-			
Deferred revenue, end of year	-			
	43,547	27,162	8,885	7,500
Expenditures:				
Community related (Food, household items, health, medical)	41,993	27,162	7,331	7,500
Repairs and maintenance	-			
	41,993	27,162	7,331	7,500
Surplus for year	\$ 1,555	-	1,554	-

NIPISSING FIRST NATION

Note to Schedule

Year ended March 31, 2022

Note:

The schedule is prepared in accordance with the funding agreements with Anishinabek Nation in effect for the period ending March 31, 2022.

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In our opinion, the accompanying schedule for the year ended March 31, 2022 of the Entity is prepared, in all material respects, in accordance with the relevant funding agreements with Kinooaadziwin Education Body for 2021-22 as described in the note to the schedule.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Schedule***" section of our auditor's report.

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Management is responsible for the preparation of the schedule in accordance with the relevant funding agreements with Kinoomaadziwin Education Body as described in note 1 to the schedule; this includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.

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KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

January 26, 2023

NIPISSING FIRST NATION

Schedule of COVID-19 Revenue and Expenditures

Year ended March 31, 2022

Budget Line Items	Kinoomaadziwin Education Body			
	Total	Post Secondary	JK-12 - NEC	JK-12 Bus Lines
Revenue:				
Deferred revenue, beginning of year	\$ 702,718	616,670	66,048	20,000
Kinoomaadziwin Education Body	713,889	413,945	299,236	708
Deferred revenue, end of year	(789,281)	(789,281)	-	-
	627,326	241,334	365,284	20,708
Expenditures:				
Purchased services (ie: Mental Health)	20,000	-	-	20,000
Community related (ie: Food, Household items, health, medical)	146,008	145,300	-	708
	166,008	145,300	-	20,708
Surplus for year	\$ 461,319	96,034	365,284	-

NIPISSING FIRST NATION

Note to Schedule

Year ended March 31, 2022

Note:

The schedule is prepared in accordance with the funding agreements with Kinoomaadziwin Education Body in effect for the period ending March 31, 2022.

The funding agreements and amendments require the schedule to apply the following principles:

- Revenues are reported based on the funding received and receivable as of March 31, 2022
- Expenditures are reported on the accrual basis of accounting

The purpose of this schedule is for the Entity to report to Chief and Council and it's members on the receipt and disbursement of COVID-19 funding during the fiscal year.

As a result, the schedule may not be suitable for another purpose.

NIPISSING FIRST NATION

Schedule of COVID-19 Revenue and Expenditures

Year ended March 31, 2022
(Unaudited)

INDIGENOUS SERVICES CANADA (ISC)												Ministry of Aboriginal Affairs
Budget Line Items	Total	Emergency Mgmt Assistance	Ec Dev Readiness (LEDSP)	FNIYES	FN School Emergencies	Band Office and Buildings	Fire Halls	Daycares	Health Facility	Healthy Child Development PUB HEALTH NS & CHRS	Vaccine Supports	
Revenue:												
Deferred revenue, beginning of year	\$ 1,759,214	645,618	55,763	99,206	4,977	36,642	54,975	36,698	21,437	49,760	43,920	
Indigenous Services Canada	1,394,128	1,195,331	107,994	-	-	-	-	-	-	90,803	-	
Kinoomaadziwin Education Body	713,889	-	-	-	-	-	-	-	-	-	-	
Union of Ontario Indians	36,047	-	-	-	-	-	-	-	-	-	-	
Ministry of Aboriginal Affairs	199,940	-	-	-	-	-	-	-	-	-	199,940	
Deferred revenue, end of year	(1,240,462)	(351,975)	-	(99,206)	-	-	-	-	-	-	-	
	2,862,756	1,488,974	163,757	-	4,977	36,642	54,975	36,698	21,437	140,563	243,860	
Expenditures:												
Wages - Contract (RPN Relief)	12,083	12,083	-	-	-	-	-	-	-	-	-	
Benefits - Contract (RPN Relief)	1,209	1,209	-	-	-	-	-	-	-	-	-	
Salaries - Vaccine Supports	-	-	-	-	-	-	-	-	-	-	-	
Benefits - Vaccine Supports	-	-	-	-	-	-	-	-	-	-	-	
Purchased services	106,064	84,164	1,900	-	-	-	-	-	-	-	-	
Audit Fees	3,000	3,000	-	-	-	-	-	-	-	-	-	
Community related (food, household items, health, medical)	242,737	54,736	-	-	-	-	-	-	-	-	-	
Transportation	2,442	2,442	-	-	-	-	-	-	-	-	-	
Other related costs (support required for capacity)	3,358	3,358	-	-	-	-	-	-	-	-	-	
Administration costs	-	-	-	-	-	-	-	-	-	-	-	
Vaccine rollout support costs	233,260	-	-	-	-	-	-	-	-	-	233,260	
Community security and monitoring	508	508	-	-	-	-	-	-	-	-	-	
Indigenous on reserve business support	161,857	-	161,857	-	-	-	-	-	-	-	-	
Communications - Public Education	11,954	11,954	-	-	-	-	-	-	-	-	-	
Honorariums - Special Council meetings	-	-	-	-	-	-	-	-	-	-	-	
Capital Purchase - HVAC upgrading	42,600	32,000	-	-	-	-	-	-	-	-	10,600	
	821,072	205,454	163,757	-	-	-	-	-	-	-	243,860	
Surplus for year	\$ 2,041,684	1,283,520	-	-	4,977	36,642	54,975	36,698	21,437	140,563	-	

NIPISSING FIRST NATION

Schedule of COVID-19 Revenue and Expenditures

Year ended March 31, 2022
(Unaudited)

Budget Line Items	Anishinabek Nation			Kinoomaadziwin Education Body		
	MCSS COVID Response	Emergency Response for Indigenous Children & Families	Family Wellbeing	Post Secondary	JK-12 - NEC	JK-12 Bus Lines
Revenue:						
Deferred revenue, beginning of year	\$ -	-	7,500	616,670	66,048	20,000
Indigenous Services Canada	-	-	-	-	-	-
Kinoomaadziwin Education Body	-	-	-	413,945	299,236	708
Union of Ontario Indians	27,162	8,885	-	-	-	-
Ministry of Aboriginal Affairs	-	-	-	-	-	-
Deferred revenue, end of year	-	-	-	(789,281)	-	-
	<u>27,162</u>	<u>8,885</u>	<u>7,500</u>	<u>241,334</u>	<u>365,284</u>	<u>20,708</u>
Expenditures:						
Wages - Contract (RPN Relief)	-	-	-	-	-	-
Benefits - Contract (RPN Relief)	-	-	-	-	-	-
Salaries - Vaccine Supports	-	-	-	-	-	-
Benefits - Vaccine Supports	-	-	-	-	-	-
Purchased services	-	-	-	-	-	20,000
Audit Fees	-	-	-	-	-	-
Community related (food, household items, health, medical)	27,162	7,331	7,500	145,300	-	708
Transportation	-	-	-	-	-	-
Other related costs (support required for capacity)	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Vaccine rollout support costs	-	-	-	-	-	-
Community security and monitoring	-	-	-	-	-	-
Indigenous on reserve business support	-	-	-	-	-	-
Communications - Public Education	-	-	-	-	-	-
Honorariums - Special Council meetings	-	-	-	-	-	-
Capital Purchase - HVAC upgrading	-	-	-	-	-	-
	<u>27,162</u>	<u>7,331</u>	<u>7,500</u>	<u>145,300</u>	<u>-</u>	<u>20,708</u>
Surplus for year	\$ -	1,554	-	96,034	365,284	-