



Allen, Paquet & Arseneau LLP

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Votre partenaire d'affaires par excellence

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CHIEF AND COUNCIL'S STATEMENT OF RESPONSIBILITY

To The Members of
Eel River Bar First Nation

The accompanying consolidated financial statements for the Eel River Bar First Nation are the responsibility of management and have been approved by the Chief and Council.

These consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of CPA Canada and as such include amounts that are the best estimates and judgments of management.

Management is responsible for the integrity and objectivity of these statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Chief and Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Chief and Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the consolidated financial statements and the external auditor's report.

The external auditors, Allen, Paquet & Arseneau LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of Eel River Bar First Nation and meet when required.

Eel River Bar, NB

x [Signature]
Chief

x [Signature]
Councillor

x [Signature]
Councillor

x [Signature]
Councillor

Nov. 1/23
Date

x [Signature]
Councillor

x _____
Councillor

x _____
Councillor