



Aboriginal Affairs and
Northern Development Canada

Affaires autochtones et
Développement du Nord Canada

Aboriginal Affairs and Northern Development Canada

Report

Follow-up on the Comprehensive Audit of the Attawapiskat First Nation

Prepared by:

Audit and Assurance Services Branch

April, 2014

TABLE OF CONTENTS

- 1. BACKGROUND 1
- 2. OBJECTIVE AND SCOPE OF THE WORK 2
- 3. FOLLOW-UP WORK PERFORMED 3
- 4. RESULTS OF FOLLOW-UP WORK..... 6
- 5. RECOMMENDATIONS 7
- 6. RESPONSE FROM ATTAWAPISKAT FIRST NATION 9
- Appendix A: Detailed Testing Results..... 10

1. BACKGROUND

The Attawapiskat First Nation is an Indian Band located in the James Bay Region of Northern Ontario and forms part of the Mushkegowuk Tribal Council. The Attawapiskat First Nation receives annual funding from the Government of Canada, including Aboriginal Affairs and Northern Development Canada for various purposes, including housing, health, education and other similar services.

The Attawapiskat First Nation has been under co-management, a form of intervention used by AANDC with the goal of improving the financial situation of a recipient, for over ten years. As a result of urgent housing health and safety issues, the community declared a state of emergency in November 2011. Shortly thereafter, a “comprehensive audit” of the Attawapiskat First Nation and AANDC was initiated. The comprehensive audit, conducted by the accounting firm Deloitte, included two components: 1) a recipient audit of the Attawapiskat First Nation to assess compliance with AANDC and Health Canada funding agreements; and, 2) an internal audit of AANDC’s management control framework for housing.

For the recipient audit, a sample of 400 AANDC and 125 Health Canada transactions for the period April 1, 2005 to November 30, 2011 were selected and tested. The results of testing noted that more than 80 percent of the samples could not be substantiated with supporting documentation. An audit opinion could therefore not be provided by Deloitte that the funding was spent for its intended purposes and in compliance with the terms and conditions of the respective funding agreements.

As an audit opinion could not be issued, Deloitte was asked by AANDC to undertake specified auditing procedures with regards to expenditures claimed by the Attawapiskat First Nation for the period from April 1, 2005 to November 30, 2011. The total expenditures for each of the years in scope of the comprehensive audit were as follows:

Fiscal year	Total Expenditures
2005-2006	\$ 13,579,896
2006-2007	18,047,532
2007-2008	15,166,035
2008-2009	15,607,985
2009-2010	16,471,416
2010-2011	15,867,070
Apr 1 - Nov. 30, 2011	10,041,418
Total	\$104,781,352

Included in the above total funding during the period audited, was \$8.3 M in funding for housing-related activities. As the comprehensive audit was initiated as a result of concerns related to housing in the community, the sample chosen for the audit included a significant focus on housing-related transactions.

The final comprehensive audit report, which is available on AANDC’s website, summarized the specified auditing procedures performed and the results on the application of these procedures. Overall, the specified auditing procedures performed by Deloitte resulted in the following:

Transaction Conclusion	Deloitte	
	Number of Transactions	Percentage of Transactions
Complete - No Issues	77	19.25%
Incomplete Documentation	38	9.50%
Occurrence Questionable	40	10.00%
No supporting documentation	245	61.25%
Total	400	100.00%

Following the release of the comprehensive audit in January 2013, AANDC’s Deputy Minister requested that the Audit and Assurance Services Branch (AASB) initiate follow-up work on the 81% (ie., 323 out of 400) of the transactions for which Deloitte was not able to obtain sufficient, appropriate audit evidence to determine if any of the documentation that was not obtained during the comprehensive audit could in fact be located and reviewed, and then to report on the results of any additional review work that could be undertaken.

2. OBJECTIVE AND SCOPE OF THE WORK

The objective of the follow-up work was to perform an analysis of the unsubstantiated transactions from Deloitte’s original sample of 400 in order to determine if there is any additional documentation available to substantiate the transactions. The scope included all 323 sample transactions for which Deloitte’s testing resulted in one of the following three conclusions:

- “No supporting documentation”: Original documentation to support both the occurrence (ie, invoice, pay register, time sheet, contract, agreement, etc.) and the completeness (ie, payment information, such as cancelled cheques, electronic funds transfer receipts and bank statements) was not obtained.
- “Incomplete documentation”: Original documentation to support the completeness (ie, payment information, such as cancelled cheques, electronic funds transfer receipts and bank statements) was not obtained.
- “Occurrence questionable”: Original documentation to support the occurrence (ie, invoice, pay register, time sheet, contract, agreement, etc.) and/or explanations for the eligibility or reasonableness of the transaction was not obtained.

3. FOLLOW-UP WORK PERFORMED

As per the Deputy Minister's request to follow-up on the comprehensive audit of the Attawapiskat First Nation, AASB immediately worked to put in place a new contract with Deloitte so that the follow-up work could start as soon as possible. However, the commencement of the follow-up work was delayed until the summer 2013 as outlined in the following timeline of events:

- **February 11, 2013** – Following consultations with Deloitte, terms of reference for the follow-up work were developed and the contract was put in place.
- **March 2013** – Several meetings between AASB and Deloitte were held to discuss: the scope of the follow-up work; and how and when to contact the First Nation to receive consent to contact suppliers and to search bank records and previous accounting records over the scope period in order to recreate the financial records.
- **April 9, 2013** – Deloitte was instructed by AASB to contact the First Nation to let them know of the follow-up work and to make arrangements to gather the required documentation.
- **April 12, 2013** – Deloitte informed AASB that they contacted the Chief of the First Nation by telephone and she told them that as she had not received notification from AANDC that the follow-up work was taking place, she required an “official letter” to be sent by the Department before cooperating with Deloitte's request. The Chief also informed Deloitte that the band office would be closed from April 13 to 28, 2013 for the formal hunting season.
- **April 12, 2013** – AANDC's Chief Audit and Evaluation Executive (CAEE) wrote a letter to the Chief to advise that the Deputy Minister of AANDC had requested a follow-up on the comprehensive audit in order to provide an opinion on the consolidated statement of expenditures provided by the Attawapiskat First Nation. The Chief was advised that the follow-up audit would initially focus on the 323 transactions identified in the comprehensive audit as having “uncertain, incomplete, or no supporting documentation” and would also include an assessment of the First Nation's bank transactions for the 2011-2012 fiscal year.
- **April 13 to 28, 2013** – Attawapiskat First Nation office was closed.
- **April 18, 2013** – The Chief sent a lengthy email to several AANDC senior officials expressing her concern over the coordination of the follow-up work, including the notification she received by phone from Deloitte on April 12, 2013. In the email, the Chief also noted that the First Nation would not be available until July to participate in the follow-up work.
- **April 26, 2013** – The CAEE replied to the Chief's email of April 18, highlighting the importance of the project and the Department's commitment to completing the audit follow-up on the outstanding issues in a timely manner.
- **May 9, 2013** – The Chief wrote to the CAEE and objected that Deloitte staff had visited the community in April 2012 seeking the supporting documentation while she, Council, and the

First Nation's co-manager were at a Toronto court hearing. The Chief wrote that the First Nation "looks forward to your department's request for permission to attend at Attawapiskat First Nation" and will ensure that any authorizations to visit will be granted "when the staff and resources necessary to locate the necessary documentation in support of the 323 transactions at issue are at hand".

- **May 28, 2013** – The CAEE sent a letter to the Chief, noting that she would like to set a date for the auditors to review the outstanding documentation. In the letter, it was also noted that AANDC has been in contact with Health Canada officials and further discussions would take place with them to learn about the approach they used to complete their recent follow-up work.
- **June 5, 2013** – A teleconference took place between AASB and Health Canada representatives who completed follow-up work on the 82% of the 125 Health Canada transactions which were unsubstantiated. They explained that representatives from their Ontario regional office dealt directly with the First Nation in obtaining additional supporting documentation.
- **June 28, 2013** – The CAEE wrote to the Chief to advise that AANDC officials would perform the follow-up audit work, further noting that AANDC officials would provide the First Nation with a list of the 323 transactions in question as well as the specific documentation required for each transaction. The CAEE asked that the information be provided within one month's time after which AANDC officials would travel to the community to examine the documents.
- **July 11, 2013** – First Nation contacts for the follow-up work were identified by Ontario regional office representatives to be the First Nation's Executive Director and Expert Resource.
- **July 16, 2013** – A message detailing the 323 unsubstantiated transactions and the required documentation was sent to the First Nation's Executive Director and Expert Resource, with a request that the documentation be made available by August 15, 2013 at the latest. The list contained 323 transactions, all of which had been included in the original audit sample but the auditors were not able to obtain sufficient documentation. The sample included various expenditures and other transactions including year-end adjusting entries, affecting a wide variety of general ledger accounts, from 2006 to 2011 (the scope of the comprehensive audit).

From July to November 2013, several conference calls took place between the Executive Director and AASB, in which the list of transactions was discussed. During the same period, the First Nation sent documentation for a total of 110 sample transactions (34%), all of which were reviewed and analyzed by AASB auditors. Many of the transactions for which documentation was received were missing the proof of payment in order to fully substantiate the occurrence of the transactions.

AASB conducted a site visit to Timmins from January 16 to 17, 2014 to meet with the First Nation's Executive Director and external auditors to obtain support for the sample transactions that are a result of year-end adjusting entries. Over the two day visit, AANDC collected documentation for an additional 71 transactions, bringing the total number of transactions for which documentation had been received to 181 of 323 (56%). Note, however, that at this point, for many of the expenditure transactions, documentation to demonstrate payment was still outstanding.

After the site visit to Timmins, AASB made arrangements with the Executive Director for a site visit to Attawapiskat to take place during the week of February 17, 2014 to review original documentation for all samples received by email and to locate and review any additional documentation that existed. The external auditor of the Attawapiskat First Nation, Ross Pope and Co., offered to send its staff to the site visit to assist AANDC in gathering documentation. Despite existing challenges in planning a site visit to Attawapiskat due to the limited accommodation available in the community, the audit team was successful in securing accommodations and travel arrangements.

The site visit to Attawapiskat took place from February 17 to 21, 2014 and the audit team consisted of three auditors from AASB. In addition, two staff from the external auditing firm, knowledgeable of the First Nation's accounting processes, practices and records accompanied the audit team on the site visit to Attawapiskat to assist in locating and obtaining documentation. During the site visit, the team was able to locate and review documentation and to obtain explanations to substantiate additional transactions. Documentation reviewed on-site included outstanding payment information (bank statements and cancelled cheques or electronic funds transfer receipts), invoices, vendor listings and general ledger summaries.

As can be seen in the table below, the audit team was able to obtain additional documentation, bringing the total number of transactions that could be supported by audit evidence to 184 (46%), from 77 (19.25%) in the comprehensive audit.

Transaction Conclusion	AANDC		
	Number of Transactions	Percentage of Transactions	Value of Transactions
Complete - No Issues	184	46.0%	\$ 29,545,294
Incomplete Documentation	58	14.5%	\$ 2,104,156
Occurrence Questionable	30	7.5%	\$ 1,298,381
No supporting documentation	128	32.0%	\$ 5,060,051
Total	400	100.0%	\$ 38,007,882

The results shown above are further detailed in Section 4 below, including a breakdown of testing results by fiscal year.

4. RESULTS OF FOLLOW-UP WORK

Overall, the audit team was able to obtain complete documentation to support an additional 107 sample transactions. The detailed results of testing, which notes the original conclusions provided by Deloitte from the comprehensive audit as well as AASB's conclusions after the completion of the follow-up work, is contained in Appendix A of this report. The detailed results can be summarized in the tables below:

Number of Transactions by Testing Conclusion and Fiscal Year

Fiscal Year	Complete - No Issues		Incomplete Documentation		Occurrence Questionable		No Supporting Documentation		Total	
	#	%	#	%	#	%	#	%	#	%
2005-06	13	21%	10	17%	3	5%	34	57%	60	100%
2006-07	16	27%	9	15%	8	13%	27	45%	60	100%
2007-08	33	55%	4	7%	1	2%	22	36%	60	100%
2008-09	32	53%	6	10%	7	12%	15	25%	60	100%
2009-10	35	58%	9	15%	3	5%	13	22%	60	100%
2010-11	34	57%	15	25%	2	3%	9	15%	60	100%
2011-12	21	53%	5	12%	6	15%	8	20%	40	100%
Total	184		58		30		128		400	

Amounts (%) by Testing Conclusion and Fiscal Year

Fiscal Year	Complete – No Issues	Incomplete Documentation	Occurrence Questionable	No Supporting Documentation	Total	
	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	%
2005-06	1,343,060	196,094	47,036	938,900	2,525,090	6%
2006-07	5,802,109	1,146,827	205,085	1,900,192	9,054,213	24%
2007-08	14,224,555	23,864	6,200	708,715	14,963,334	39%
2008-09	1,206,560	66,480	986,808	1,255,183	3,515,031	9%
2009-10	5,101,154	443,455	26,914	577,768	6,149,291	16%
2010-11	1,324,542	349,437	5,780	99,140	1,778,899	5%
2011-12	543,314	(122,001) ¹	20,558	(419,847) ¹	22,024	1%
Total	29,545,294	2,104,156	1,298,381	5,060,051	38,007,882	
% of Total	77.8%	5.5%	3.4%	13.3%	100%	

¹ These two amounts are negative because there were credit amounts (i.e., reversals of expense accounts) chosen in the sample that were greater than positive (debit) amounts, resulting in net negative totals.

As can be seen from the tables above, the audit team was able to completely substantiate 46% of the 400 transactions with audit evidence, and thus reach the conclusion that the transactions are “complete – no issues”. In terms of dollar value, however the percentage complete was

much higher (i.e., 77.8%, or \$29,545,294 of the total transaction value of \$38,007,882). Transactions without proper supporting documentation represented 54% of the 400 transactions sampled and had an associated dollar value of \$8,462,588. As total housing-related funding for the period included in the audit was \$8.3 million, the relative percentage of housing-related sample transactions that could not be substantiated is \$1,842,260 (or 22.2% of \$8.3 M).

In carrying out the follow-up work, the audit team made the following observations with respect to areas where controls could be improved:

- *Recordkeeping practices:* Especially for the earlier years in scope (ie. 2005-2006, 2006-2007 and 2007-2008), the audit team observed that the recordkeeping practices of the First Nation could be improved. There was very little banking information retained for these earlier years and other supporting documentation was also lacking. A new accounting system was implemented after 2006-2007 and as a result, it was very difficult to obtain accounting information with respect to the first two years.
- *Oversight of Capital Projects Accounting:* The First Nation contracts out the accounting and recordkeeping of its capital projects to a third party. The third party accountant provides to the First Nation, on a monthly basis, a trial balance of all accounts for capital projects but no other supporting documentation. The First Nation updates its own accounting system to agree with the balances provided in the monthly trial balances provided. No other supporting documentation is obtained and it does not appear that any oversight or monitoring of this third party accounting is being carried out.
- *Authorization for Expenditures and Adjustments:* It was observed that authorization for some expenditure and adjusting entry transactions was not properly documented or retained. For instance, although in some cases, the team was able to obtain invoices for services or goods received, there would be no properly approved contract, agreement or purchase order provided. With respect to adjusting entries (i.e., for credit notes issued to suppliers), there was little evidence of proper authorization in the form of documented approvals from the appropriate manager.

5. RECOMMENDATIONS

Based on observations and the results of the testing completed, and through consideration of previous AANDC results as well as those obtained by Health Canada, the audit team is making following recommendations:

1. The Attawapiskat First Nation should implement corrective actions to address findings arising from the original Comprehensive Audit, including reviewing its accounting policies, practices and procedures to ensure that transactions are documented, approved by an authorized official, and retained in accordance with the Terms and Conditions of the funding agreements with AANDC.

Attawapiskat First Nation's response: *The First Nation has and continues to implement corrective actions to address the apparent deficiencies with respect to documentation.*

2. The Attawapiskat First Nation should strengthen its oversight and monitoring of the third party accountant that performs the accounting function for its capital projects to ensure that year-end reporting is accurate. This would include obtaining from the third party accountant full records of all accounting transactions performed during the year.

Attawapiskat First Nation's response: *The First Nation agrees that greater oversight of the third party accountant is necessary, as is the need to obtain records of each transaction performed during the year. We further note that the Project Manager for capital projects maintains an additional set of records and therefore the issues identified can be addressed with minimal effort.*

3. AANDC should recognize a receivable from the Attawapiskat First Nation in the amount of \$1,842,260, representing 22.2 percent of total housing funding, less any housing holdbacks for the same period, to reflect the value of housing-related transactions that could not be substantiated through the Comprehensive Audit or these follow-up procedures.

Attawapiskat First Nation's response: *We have significant concerns with the recommended 22.2 per cent receivable suggested, an amount of \$1 842 260.00. The majority of the funds comprising this amount relate to two major contracts, each of which was completed and the full funds disbursed, as detailed above [see Section 6]. While the documentation related to these transactions may be incomplete, no findings, documents or evidence suggests that the funds were not disbursed as stated.*

4. AANDC should conduct a financial review for 2012-2013 and 2013-2014 focused on the highest risk funding, with a related detailed review of the financial statements, co-ordinated with Health Canada.

Attawapiskat First Nation's response: *While we are aware of the need for the First Nation to exercise greater oversight concerning its accounting, record-keeping and documentation, we are unclear what is meant by the term "financial review", nor how AANDC envisions this review unfolding. We look forward to clarifying this with you.*

6. RESPONSE FROM ATTAWAPISKAT FIRST NATION

On July 25, 2014, the Attawapiskat First Nation provided a response to the findings contained in this report. Responses related to the report's recommendations have been captured in Section 5, while the following section outlines the First Nation's concerns related to the Detailed Testing Results presented in Appendix A:

- a. *Invoices for Housing Contractor*. [REDACTED]: Samples 184, 203, and 204 all relate to a 25-unit housing project undertaken by [REDACTED], the contractor, operating out of [REDACTED], Quebec. The funds for this project were placed in a separate bank account under the oversight of [REDACTED], a representative of [REDACTED], financial account manager for Major Capital Projects. A contract was completed and invoices forwarded to [REDACTED]'s [REDACTED] office, which disbursed the appropriate fund based on completion certificates. As such, the invoices and related documentation was not kept by Attawapiskat First Nation.

Work on this project exceeded the funding approved by Canada Mortgage and Housing Corporation, and was supplemented with First Nation sources. The First Nation concluded a final, non-disclosable settlement with [REDACTED], was made for these units to the resolution of both parties.

- b. *Funding for Modular Housing*: Samples 197, 198, 201, 202 and 254 relate to a twelve unit modular housing project administered and funded from First Nation sources. The contractor, [REDACTED], has been paid in full and payment has been acknowledged by the contractor. The building supplier, [REDACTED] has also been paid in full. However, due to the nature of the funding, the contractor was paid on an on-going basis as funds became available from First Nations sources, leading to some difficulty in tracking the relevant payments. However, we can confirm that the units were completed and the general contractor and building fabricator have been paid in full for their respective works.
- c. *Renovation materials prepaid*: Samples 253 and 255 each represent renovation materials that were prepaid for winter road delivery from a [REDACTED] based supplier, which was arranged by the Band Manager at the time. Items were delivered for use for community renovations.
- d. *Payment to [REDACTED]*: Samples 256 relates to a final settlement with the supplier, [REDACTED], for final payment for goods supplied for the construction of eight units in 2007. We note that the relationship with this supplier was difficult and it was therefore difficult to obtain documentation relating to the transaction.
- e. *Purchase of community house*: Finally, Sample 220 represents a payment to a community member for turnover of her house to community housing. The value of the home was determined with reference to materials ordered and renovations completed the previous summer by the occupants. This transaction was initiated by the former Band Manager. Records are accordingly not available.

Appendix A: Detailed Testing Results

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
1	2011-12	4045-A030	Write Down of Accounts Payable	24-Oct-11	[REDACTED] [REDACTED] excess	-21,413.91	[REDACTED] [REDACTED]	Incomplete documentation	Incomplete documentation
2	2011-12	4045-A030	Write Down of Accounts Payable	24-Oct-11	[REDACTED] excess	-57,803.46	[REDACTED]	Incomplete documentation	Incomplete documentation
3	2011-12	4045-A030	Write Down of Accounts Payable	24-Oct-11	[REDACTED] excess	-5,776.38	[REDACTED]	Incomplete documentation	Incomplete documentation
4	2011-12	4045-A030	Write Down of Accounts Payable	24-Oct-11	[REDACTED] excess	-47,007.28	[REDACTED]	Incomplete documentation	Incomplete documentation
5	2011-12	5252-H010	Lease/rental - Heavy Equipment	1-Apr-11	[REDACTED] [REDACTED]	10,497.50	[REDACTED] [REDACTED]	Incomplete documentation	Complete - No Issues
6	2011-12	5264-H010	Purchases - Other	12-Aug-11	[REDACTED] [REDACTED] Technical Services – [REDACTED]	11,637.02	[REDACTED] [REDACTED]	Incomplete documentation	Complete - No Issues
7	2011-12	5282-H170	Freight - Surface	1-Apr-11	[REDACTED] [REDACTED]	10,653.00	[REDACTED]	Incomplete documentation	Complete - No Issues
8	2011-12	5020-H200	Contract Employment	18-Apr-11	[REDACTED] [REDACTED]	145,854.00	[REDACTED]	Complete - No Issues	Complete - No Issues
9	2011-12	5130-H190	Consultants	10-Aug-11	[REDACTED] [REDACTED] [REDACTED]	21,380.00	[REDACTED] [REDACTED]	Complete - No Issues	Complete - No Issues
10	2011-12	5130-Q331	Consultants	12-May-11	[REDACTED] [REDACTED]	34,675.43	[REDACTED] [REDACTED]	Complete - No Issues	Complete - No Issues
11	2011-12	5230-A010	Hydro	31-Oct-11	[REDACTED] [REDACTED] [REDACTED]	33,139.22	[REDACTED] [REDACTED] [REDACTED]	Complete - No Issues	Complete - No Issues
12	2011-12	5240-A010	Fuel - Other Vehicles	20-May-11	[REDACTED] [REDACTED]	74,867.32	[REDACTED] [REDACTED] [REDACTED]	Complete - No Issues	Complete - No Issues
13	2011-12	5264-E025	Purchases - Other, [REDACTED]	6-May-11	[REDACTED] [REDACTED]	7,985.27	[REDACTED] [REDACTED]	Complete - No Issues	Complete - No Issues
14	2011-12	5264-H010	Purchases - Other	22-Sep-11	[REDACTED] [REDACTED]	15,000.00	[REDACTED]	Complete - No Issues	Complete - No Issues
15	2011-12	5660-H170	Program Supplies	6-Apr-11	[REDACTED] [REDACTED]	86,850.00	[REDACTED] [REDACTED] [REDACTED]	Complete - No Issues	Complete - No Issues

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
16	2011-12	5610-A010	Interest & Bank Charges	5-Apr-11		11,640.14	██████████	Complete - No Issues	Complete - No Issues
17	2011-12	5660-M810	Program Supplies	17-Aug-11	██████████	3,500.00	██████████	Complete - No Issues	Complete - No Issues
18	2011-12	400-100	Instructional Staff Salaries	1-Apr-11	██████████	2,966.76	N/A ██████ Payroll	Complete - No Issues	Complete - No Issues
19	2011-12	400-100	Instructional Staff Salaries	19-Aug-11	██████████	1,577.64	N/A ██████ Payroll	Complete - No Issues	Complete - No Issues
20	2011-12	401-500	Classroom Assistance Salaries	13-May-11	██████████	1,472.40	N/A ██████ Payroll	Complete - No Issues	Complete - No Issues
21	2011-12	406-700	Computer Technician	24-Jun-11	██████████	2,197.86	N/A ██████ Payroll	Complete - No Issues	Complete - No Issues
22	2011-12	408-700	Director of Education Salary	14-Oct-11	██████████	3,487.73	N/A ██████ Payroll	Complete - No Issues	Complete - No Issues
23	2011-12	5250-H010	Lease/rental - Other Equipment	11-Aug-11	██████████	2,200.00	██████████	Occurrence questionable	Complete - No Issues
24	2011-12	5252-H010	Lease/rental - Heavy Equipment	27-Sep-11	██████████ ██████████	34,887.05	██████████	No supporting documentation	Complete - No Issues
25	2011-12	5254-A010	Lease/rental - Building	1-Apr-11	██████████ ██████████	1,500.00	██████████	Occurrence questionable	Occurrence questionable
26	2011-12	5510-A010	Non-staff Travel	9-Sep-11	██████████ ██████████	3,000.00	██████████	Occurrence questionable	Occurrence questionable
27	2011-12	5650-A010	Donations	2-May-11	██████████ ██████████	10,000.00	██████████	Occurrence questionable	Incomplete documentation
28	2011-12	4045-A030	Write Down of Accounts Payable	25-Oct-11	██████████ ██████████	-36,074.32	Unknown	No supporting documentation	No supporting documentation
29	2011-12	4045-A030	Write Down of Accounts Payable	14-Nov-11	entry adjustment form 2010, pymt's were not cleared in 2010	-120,702.07	Unknown	No supporting documentation	No supporting documentation
30	2011-12	4045-A030	Write Down of Accounts Payable	14-Nov-11	██████████, invoices were credited to wrong account	-23,853.01	Unknown	No supporting documentation	No supporting documentation
31	2011-12	4045-A030	Write Down of Accounts Payable	14-Nov-11	Adjustments from 2009 for ██████ ██████ ██████	-207,594.01	Unknown	No supporting documentation	No supporting documentation
32	2011-12	5140-L040	Training & Advisory Services	2-Nov-11	Vehicle rental	14,892.00	Unknown	No supporting documentation	Occurrence questionable
33	2011-12	5140-L040	Training & Advisory Services	2-Nov-11	admin charge	14,892.00	Unknown	No supporting documentation	Occurrence questionable
34	2011-12	5264-F010	Purchases - Other	31-Oct-11	TO REALLOCATE LEGAL DEMAND PMT THAT WAS POSTED SEPT 11	26,846.13	██████████ ██████████	Occurrence questionable	Complete - No Issues
35	2011-12	5610-A010	Interest & Bank Charges	24-Oct-11	██████████	12,192.75	Unknown	No supporting documentation	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
36	2011-12	5660-H170	Program Supplies	25-Oct-11	██████████ -invoices paid	-50,395.88	Unknown	No supporting documentation	No supporting documentation
37	2011-12	5660-H170	Program Supplies	25-Oct-11	██████████ ██████████ invoices paid	-18,060.00	██████████ ██████████	Occurrence questionable	Occurrence questionable
38	2011-12	5660-H170	Program Supplies	25-Oct-11	██████████ ██████████ invoices paid	-14,383.09	Unknown	No supporting documentation	No supporting documentation
39	2011-12	5670-H010	Miscellaneous	22-Sep-11	██████████	20,962.18	Unknown	No supporting documentation	No supporting documentation
40	2011-12	429-300	Breakfast Supplies	8-Sep-11	██████████	4,333.92	Unknown	No supporting documentation	Occurrence questionable
41	2010-11	5050-A040	W.C.B	10-Apr-10	1946-Cheque Date 20100415	57.23	██████████	Incomplete documentation	Incomplete documentation
42	2010-11	5060-A040	E.I.	14-Aug-10	2578-Cheque Date 20100819	154.02	██████████	Incomplete documentation	Incomplete documentation
43	2010-11	5010-D010	Wages	28-Aug-10	1995-Cheque Date 20100902	1,173.20	██████████ ██████████	Incomplete documentation	Incomplete documentation
44	2010-11	5010-B010	Wages	25-Sep-10	2320-Cheque Date 20100930	1,346.10	██████████	Incomplete documentation	Complete - No Issues
45	2010-11	5010-L010	Wages	9-Oct-10	2766-Cheque Date 20101014	1,817.78	██████████ ██████████	Incomplete documentation	Incomplete documentation
46	2010-11	5010-A010	Wages	29-Jan-11	3305-Cheque Date 20110203	720.01	██████████	Incomplete documentation	Incomplete documentation
47	2010-11	5010-A010	Wages	29-Jan-11	3305-Cheque Date 20110203	8,000.00	██████████	Incomplete documentation	Incomplete documentation
48	2010-11	5010-A010	Wages	29-Jan-11	3305-Cheque Date 20110203	1,000.13	██████████	Incomplete documentation	Incomplete documentation
49	2010-11	5010-F010	Wages	12-Feb-11	3255-Cheque Date 20110217	4,800.00	██████████ ██████████	Incomplete documentation	Complete - No Issues
50	2010-11	5010-A010	Wages	23-Oct-10	2519-Cheque Date 20101028	1,800.00	██████████	No supporting documentation	Complete - No Issues
51	2010-11	5230-H010	Hydro	8-Jul-10	██████████ ██████████ ██████████	2,068.55	██████████ ██████████ ██████████	Incomplete documentation	Complete - No Issues
52	2010-11	5010-F010	Wages	12-Feb-11	3255-Cheque Date 20110217	2,520.00	██████████ ██████████	Incomplete documentation	Complete - No Issues
53	2010-11	5095-A010	Benefits Charge	12-Feb-11	3361-Cheque Date 20110217	300.00	██████████	Incomplete documentation	Incomplete documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
54	2010-11	5660-H170	Program Supplies	18-May-10	[REDACTED]	76,480.00	[REDACTED]	Incomplete documentation	Complete - No Issues
55	2010-11	5060-A040	E.I.	31-Mar-11	Adjustment made to reconcile EI payable and EI expense as of	108,159.34	N/A	No supporting documentation	Complete - No Issues
56	2010-11	5240-H010	Fuel - Other Vehicles	10-Feb-11	[REDACTED]	10,726.84	Unknown	No supporting documentation	No supporting documentation
57	2010-11	5244-H010	Fuel - Heating	10-Feb-11	[REDACTED]	16,468.00	Unknown	No supporting documentation	No supporting documentation
58	2010-11	5270-H170	Repairs/maintenance - Other Eq	3-Feb-11	[REDACTED]	65,169.95	[REDACTED]	No supporting documentation	Incomplete documentation
59	2010-11	5140-B010	Training & Advisory Services	9-Jul-10	[REDACTED]	36,225.00	[REDACTED]	Incomplete documentation	Complete - No Issues
60	2010-11	5230-H170	Hydro	31-Mar-11	[REDACTED] - September 2010 Hydro CR	-5,727.49	Unknown	No supporting documentation	No supporting documentation
61	2010-11	5610-A010	Interest & Bank Charges	29-Oct-10	[REDACTED] LOAN INTEREST-	34,515.39	[REDACTED]	No supporting documentation	Complete - No Issues
62	2010-11	5130-Q352	Consultants	20-Apr-11	[REDACTED] projects	303,256.51	[REDACTED]	Incomplete documentation	Complete - No Issues
63	2010-11	5680-A010	Telephone	15-Apr-10	[REDACTED]	6,193.46	[REDACTED]	No supporting documentation	No supporting documentation
64	2010-11	5040-B010	Honorarium	16-Jun-10	[REDACTED]	780.00	[REDACTED]	No supporting documentation	Occurrence questionable
65	2010-11	5020-A010	Contract Employment	27-May-10	[REDACTED]	225,534.75	[REDACTED]	No supporting documentation	Incomplete documentation
66	2010-11	5010-C040	Wages	12-Feb-11	3374-Cheque Date 20110217	1,010.25	[REDACTED]	Incomplete documentation	Incomplete documentation
67	2010-11	5680-A010	Telephone	14-Dec-10	internet services	22,169.40	Unknown	No supporting documentation	No supporting documentation
68	2010-11	5252-H140	Lease/rental - Heavy Equipment	25-Aug-10	[REDACTED]	18,040.00	Unknown	No supporting documentation	No supporting documentation
69	2010-11	5010-A010	Wages	12-Feb-11	3336-Cheque Date 20110223	5,000.00	[REDACTED]	No supporting documentation	Occurrence questionable

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
70	2010-11	5510-A010	Non-staff Travel	26-Jul-10	[REDACTED]	3,244.86	[REDACTED]	Incomplete documentation	Incomplete documentation
71	2010-11	5264-F030	Purchases - Other	2-Mar-11	[REDACTED]	87,150.93	[REDACTED]	Occurrence questionable	Complete - No Issues
72	2010-11	5020-B010	Contract Employment	1-Dec-10	[REDACTED]	6,000.00	[REDACTED]	Occurrence questionable	Incomplete documentation
73	2010-11	480-700	Auditing	31-Mar-11	[REDACTED]	33,254.84	[REDACTED]	Incomplete documentation	Incomplete documentation
74	2010-11	5620-A010	Office Supplies	18-Oct-10	[REDACTED]	5,355.69	[REDACTED]	Occurrence questionable	Complete - No Issues
75	2010-11	5110-B010	Legal Fees	21-May-10	[REDACTED]	68,910.50	N/A	No supporting documentation	Complete - No Issues
76	2010-11	700-700	Legal Settlement - [REDACTED]	31-Mar-11	YE#30 – TO ACCRUE LIKELY LEGAL SETTLEMENT [REDACTED]	20,000.00	Accrual - Legal Fees	Incomplete documentation	Complete - No Issues
77	2010-11	5120-A030	Audit Fees	31-Mar-11	To adjust [REDACTED] balances to agree to confirmed amounts per [REDACTED]	81,119.59	N/A	No supporting documentation	Complete - No Issues
78	2010-11	5220-A010	Insurance	29-Jul-10	[REDACTED]	156,000.00	[REDACTED]	No supporting documentation	Complete - No Issues
79	2010-11	550-400	Education Allowance	17-Dec-10	[REDACTED]	2,000.00	[REDACTED] - one time payment	Occurrence questionable	Incomplete documentation
80	2010-11	443-700	Professional Development	1-Jun-10	[REDACTED]	11,382.50	Unknown	No supporting documentation	No supporting documentation
81	2010-11	430-100	Supplies	4-Aug-10	[REDACTED]	5,487.75	Unknown	No supporting documentation	No supporting documentation
82	2010-11	449-700	Telephone	30-Aug-10	[REDACTED]	14,400.00	Unknown	No supporting documentation	No supporting documentation
83	2010-11	5510-A010	Non-staff Travel	3-Jun-10	[REDACTED]	5,800.00	[REDACTED]	Complete - No Issues	Complete - No Issues
84	2010-11	5230-F010	Hydro	2-Feb-11	[REDACTED]	1,039.96	[REDACTED]	Complete - No Issues	Complete - No Issues
85	2010-11	5250-H010	Lease/rental - Other Equipment	6-Oct-10	[REDACTED]	7,020.00	[REDACTED]	Complete - No Issues	Complete - No Issues
86	2010-11	5264-F010	Purchases - Other	2-Sep-10	[REDACTED]	2,900.00	[REDACTED]	Complete - No Issues	Complete - No Issues

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
87	2010-11	5130-B010	Consultants	6-Jan-11	[REDACTED]	6,000.00	[REDACTED]	Complete - No Issues	Complete - No Issues
88	2010-11	5040-B010	Honorarium	29-Jul-10	[REDACTED]	3,600.00	[REDACTED]	Complete - No Issues	Complete - No Issues
89	2010-11	5010-A010	Wages	6-Dec-10	[REDACTED]	2,534.58	[REDACTED]	Complete - No Issues	Complete - No Issues
90	2010-11	5110-B010	Legal Fees	30-Sep-10	[REDACTED]	1,557.50	[REDACTED]	Complete - No Issues	Complete - No Issues
91	2010-11	5030-A010	Casual Labour	23-Feb-11	[REDACTED]	2,000.00	[REDACTED]	Complete - No Issues	Complete - No Issues
92	2010-11	5243-H900	Fuel - Delivery	28-Oct-10	[REDACTED]	227,200.00	[REDACTED]	Complete - No Issues	Complete - No Issues
93	2010-11	5240-E025	Fuel - Other Vehicles, [REDACTED] [REDACTED] Other Protection	30-Mar-11	[REDACTED]	26,192.50	[REDACTED]	Complete - No Issues	Complete - No Issues
94	2010-11	5530-B010	Travel - Other	11-Jan-11	[REDACTED]	6,743.50	[REDACTED]	Complete - No Issues	Complete - No Issues
95	2010-11	5020-H200	Contract Employment	28-Mar-11	[REDACTED]	22,975.55	[REDACTED]	Complete - No Issues	Complete - No Issues
96	2010-11	5254-A010	Lease/rental - Building	17-Dec-10	[REDACTED]	12,300.00	[REDACTED]	Complete - No Issues	Complete - No Issues
97	2010-11	400-100	Instructional Staff Salaries	16-Apr-10	[REDACTED]	3,095.40	[REDACTED]	Complete - No Issues	Complete - No Issues
98	2010-11	401-500	Classroom Assistance Salaries	30-Apr-10	[REDACTED]	1,274.49	[REDACTED]	Complete - No Issues	Complete - No Issues
99	2010-11	414-800	Maintenance Salary	24-Dec-10	[REDACTED]	1,549.60	[REDACTED]	Complete - No Issues	Complete - No Issues
100	2010-11	416-800	Casual Labour	4-Mar-11	[REDACTED]	1,051.12	[REDACTED]	Complete - No Issues	Complete - No Issues
101	2009-10	5010-H040	Wages	6-Jun-09	470-Cheque Date 20090611	345.39	[REDACTED]	No supporting documentation	Incomplete documentation
102	2009-10	5680-A010	Telephone	4-Sep-09	[REDACTED]	652.49	[REDACTED]	Complete - No Issues	Complete - No Issues

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
103	2009-10	5010-A010	Wages	27-Feb-10	1050-Cheque Date 20100304	1,320.00	[REDACTED]	No supporting documentation	Incomplete documentation
104	2009-10	5040-B010	Honorarium	25-Jun-09	[REDACTED]	1,530.00	[REDACTED]	Complete - No Issues	Complete - No Issues
105	2009-10	5550-A010	Write offs	31-Mar-10	Allowance A/R.To adjust allowance for doubtful accounts. DR1	2,000.00	N/A	No supporting documentation	Complete - No Issues
106	2009-10	5650-A010	Donations	4-Sep-09	[REDACTED]	2,000.00	Unknown	No supporting documentation	Occurrence questionable
107	2009-10	5140-B010	Training & Advisory Services	27-Jul-09	[REDACTED]	2,066.35	[REDACTED]	Complete - No Issues	Complete - No Issues
108	2009-10	530-400	Tuition	14-Dec-09	[REDACTED]	4,685.11	[REDACTED]	Complete - No Issues	Complete - No Issues
109	2009-10	619-700	Photocopies & Lease	2-Apr-09	[REDACTED]	4,949.08	Unknown	No supporting documentation	No supporting documentation
110	2009-10	5530-A010	Travel - Other	4-Dec-09	[REDACTED]	5,490.00	[REDACTED]	Occurrence questionable	Incomplete documentation
111	2009-10	5230-H170	Hydro	31-Mar-10	[REDACTED]	6,044.67	[REDACTED]	No supporting documentation	Complete - No Issues
112	2009-10	5680-A010	Telephone	31-Mar-10	[REDACTED]	6,193.46	Unknown	No supporting documentation	No supporting documentation
113	2009-10	5530-L010	Travel - Other	8-Jun-09	[REDACTED]	7,610.00	[REDACTED]	Complete - No Issues	Complete - No Issues
114	2009-10	451-700	Travel - [REDACTED]	30-Jun-09	[REDACTED]	7,707.06	[REDACTED]	Occurrence questionable	Occurrence questionable
115	2009-10	5020-A010	Contract Employment	25-May-09	[REDACTED]	8,000.00	[REDACTED]	Complete - No Issues	Complete - No Issues
116	2009-10	5250-H010	Lease/rental - Other Equipment	27-Oct-09	[REDACTED]	8,124.00	[REDACTED]	No supporting documentation	Complete - No Issues
117	2009-10	602-850	Electricity	1-Dec-09	[REDACTED]	8,472.96	[REDACTED]	No supporting documentation	Incomplete documentation
118	2009-10	5420-A010	Other Charges	17-Sep-09	[REDACTED]	9,022.43	Unknown	No supporting documentation	No supporting documentation
119	2009-10	5030-H130	Casual Labour	17-Jul-09	[REDACTED] - snow plowing	9,270.01	Unknown	No supporting documentation	No supporting documentation
120	2009-10	5130-H010	Consultants	8-Nov-09	[REDACTED]	9,889.00	[REDACTED]	No supporting documentation	Complete - No Issues

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
121	2009-10	603-850	Janitorial Supplies	2-Jul-09	[REDACTED]	10,264.50	[REDACTED]	Complete - No Issues	Complete - No Issues
122	2009-10	5250-F010	Lease/rental - Other Equipment	28-Aug-09	[REDACTED]	11,000.00	[REDACTED]	No supporting documentation	Complete - No Issues
123	2009-10	5020-E020	Contract Employment	14-Jul-09	[REDACTED]	11,262.38	[REDACTED]	Complete - No Issues	Complete - No Issues
124	2009-10	5420-E020	Other Charges	19-May-09	[REDACTED]	11,300.00	[REDACTED]	Occurrence questionable	Complete - No Issues
125	2009-10	5660-F010	Program Supplies	5-Aug-09	[REDACTED]	12,100.25	[REDACTED]	No supporting documentation	Complete - No Issues
126	2009-10	5240-E020	Fuel - Other Vehicles	14-May-09	[REDACTED]	13,650.00	[REDACTED]	No supporting documentation	Complete - No Issues
127	2009-10	7010-A040	Subcontracts for service deliv	1-Apr-09	[REDACTED]	13,838.00	Unknown	No supporting documentation	No supporting documentation
128	2009-10	5530-B010	Travel - Other	1-Apr-09	[REDACTED]	15,540.00	Unknown	No supporting documentation	No supporting documentation
129	2009-10	5250-H040	Lease/rental - Other Equipment	15-Dec-09	[REDACTED]	16,840.00	[REDACTED]	No supporting documentation	Complete - No Issues
130	2009-10	577-550	Teacher recruitment and retention	31-Mar-10	[REDACTED]	17,207.24	Unknown	No supporting documentation	Occurrence questionable
131	2009-10	5264-A010	Purchases - Other	27-Jan-10	[REDACTED]	17,599.09	[REDACTED]	No supporting documentation	Complete - No Issues
132	2009-10	5252-H140	Lease/rental - Heavy Equipment	21-Sep-09	[REDACTED]	19,000.00	[REDACTED]	No supporting documentation	Incomplete documentation
133	2009-10	5020-H010	Contract Employment	4-Feb-10	[REDACTED]	22,225.90	Unknown	No supporting documentation	No supporting documentation
134	2009-10	5130-H010	Consultants	8-Nov-09	[REDACTED]	23,941.00	[REDACTED]	No supporting documentation	Complete - No Issues
135	2009-10	5130-A030	Consultants	30-Aug-10	[REDACTED]	26,000.00	Unknown	Incomplete documentation	No supporting documentation
136	2009-10	5264-F010	Purchases - Other	3-Feb-10	[REDACTED]	26,527.01	[REDACTED]	No supporting documentation	Complete - No Issues
137	2009-10	5610-H010	Interest & Bank Charges	31-Aug-10	[REDACTED]	27,293.17	[REDACTED]	No supporting documentation	Complete - No Issues
138	2009-10	5010-M810	Wages	4-Oct-10	[REDACTED]	27,544.44	Unknown	No supporting documentation	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
139	2009-10	605-800	Equipment Repairs	22-Oct-09	[REDACTED]	28,954.20	[REDACTED]	No supporting documentation	Incomplete documentation
140	2009-10	5660-Q200	Program Supplies	13-Aug-10	[REDACTED] Housing Projects March 31/10	36,823.08	N/A	Incomplete documentation	Complete - No Issues
141	2009-10	5264-H140	Purchases - Other	11-Jan-10	[REDACTED] [REDACTED]-Sewer Hookup	57,569.85	[REDACTED]	No supporting documentation	Complete - No Issues
142	2009-10	612-800	Insurance	3-Jul-09	[REDACTED]	60,000.00	Unknown	No supporting documentation	No supporting documentation
143	2009-10	5110-B010	Legal Fees	31-Mar-10	[REDACTED]	68,910.50	[REDACTED]	No supporting documentation	Complete - No Issues
144	2009-10	612-800	Insurance	3-Jul-09	[REDACTED]	78,905.00	Unknown	No supporting documentation	No supporting documentation
145	2009-10	5284-H010	Freight - Air	2-Dec-09	[REDACTED]	84,210.00	[REDACTED]	Occurrence questionable	Complete - No Issues
146	2009-10	5264-H170	Purchases - Other	20-Oct-09	[REDACTED]	143,738.00	Unknown	No supporting documentation	No supporting documentation
147	2009-10	5130-H190	Consultants	15-Aug-09	[REDACTED]	160,541.15	Unknown	No supporting documentation	No supporting documentation
148	2009-10	5130-H190	Consultants	8-Nov-09	[REDACTED]	175,333.00	[REDACTED]	No supporting documentation	Complete - No Issues
149	2009-10	5020-M830	Contract Employment	4-Oct-10	Reallocate [REDACTED] [REDACTED] food expense	179,473.18	N/A	No supporting documentation	Complete - No Issues
150	2009-10	5130-Q202	Consultants	13-Aug-10	[REDACTED] Housing Projects March 31/10	215,810.90	Various	Incomplete documentation	Complete - No Issues
151	2009-10	4045-A030	Write Down of Accounts Payable	5-Sep-10	[REDACTED] re write down	263,500.00	N/A	No supporting documentation	Complete - No Issues
152	2009-10	5282-H010	Freight - Surface	31-Mar-10	[REDACTED]	369,060.20	[REDACTED]	No supporting documentation	Complete - No Issues
153	2009-10	5264-F010	Purchases - Other	10-Nov-09	[REDACTED] [REDACTED] [REDACTED] Units	379,632.95	Unknown	No supporting documentation	Incomplete documentation
154	2009-10	5130-Q333	Consultants	13-Aug-10	[REDACTED]	634,109.95	Various	Incomplete documentation	Complete - No Issues
155	2009-10	850-700	Amortization	31-Mar-10	REALLOCATIONS FOR FINANCIAL STATEMENTS PURPOSES	986,109.00	N/A	No supporting documentation	Complete - No Issues
156	2009-10	5211-CF00	Proceeds of long-term debt	31-Aug-10	Proceeds LTD	1,001,225.73	N/A	No supporting documentation	Complete - No Issues

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
157	2009-10	5262-F010	Purchases - Buildings	28-Aug-09	██████████	1,105,365.00	██████████	No supporting documentation	Complete - No Issues
158	2009-10	7010-M131	Subcontracts for service deliv	31-Mar-10	To adjust INAC Revenue andSubcontract service delivery to ni	-308,725.00	N/A	No supporting documentation	Complete - No Issues
159	2009-10	5010-A010	Wages	27-Feb-10	1050-Cheque Date 20100304	60.00	██████████	No supporting documentation	Incomplete documentation
160	2009-10	5010-A010	Wages	27-Feb-10	1050-Cheque Date 20100304	180.00	██████████	No supporting documentation	Incomplete documentation
161	2008-09	5010-A030	Wages	11-Oct-08	5520-Cheque Date 20081020	304.82	██████████	Complete - No Issues	Complete - No Issues
162	2008-09	5010-A030	Wages	11-Oct-08	5520-Cheque Date 20081020	5,080.31	██████████	Complete - No Issues	Complete - No Issues
163	2008-09	5020-F010	Contract Employment	8-Apr-08	██████████	12,500.00	██████████	Complete - No Issues	Complete - No Issues
164	2008-09	5020-H010	Contract Employment	2-Jul-08	██████████	78,150.00	██████████	Complete - No Issues	Complete - No Issues
165	2008-09	5040-M830	Honorarium	26-Aug-08	██████████	7,200.00	██████████	Complete - No Issues	Complete - No Issues
166	2008-09	5130-F010	Consultants	27-Aug-08	██████████	5,144.32	██████████	Complete - No Issues	Complete - No Issues
167	2008-09	5140-E020	Training & Advisory Services	26-Nov-08	██████████	18,500.00	██████████	Complete - No Issues	Complete - No Issues
168	2008-09	5252-F010	Lease/rental - Heavy Equipment	14-Oct-08	██████████	30,000.00	██████████	Complete - No Issues	Complete - No Issues
169	2008-09	5660-F010	Repairs/maintenance - Building	7-Oct-08	██████████	20,837.32	██████████	Complete - No Issues	Complete - No Issues
170	2008-09	5282-F010	Freight - Surface	15-Apr-08	██████████	25,350.00	██████████	Complete - No Issues	Complete - No Issues
171	2008-09	5240-H195	Fuel - Other Vehicles	6-May-08	██████████	33,312.50	██████████	Incomplete documentation	Incomplete documentation
172	2008-09	5264-F010	Purchases - Other	8-Sep-08	██████████	81,047.07	██████████	Incomplete documentation	Complete - No Issues
173	2008-09	5010-A030	Wages	11-Oct-08	5520-Cheque Date 20081020	508.03	Unknown	No supporting documentation	No supporting documentation
174	2008-09	5010-H140	Wages	6-Dec-08	6077-Cheque Date 20081211	163.93	Unknown	No supporting documentation	No supporting documentation
175	2008-09	5010-H140	Wages	6-Dec-08	6077-Cheque Date 20081211	2,972.64	Unknown	No supporting documentation	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
176	2008-09	5010-H140	Wages	6-Dec-08	6077-Cheque Date 20081211	1,125.60	Unknown	No supporting documentation	No supporting documentation
177	2008-09	5010-H170	Wages	12-Apr-08	1355-Cheque Date 20080417	1,816.07	[REDACTED]	No supporting documentation	Incomplete documentation
178	2008-09	5010-H170	Wages	12-Apr-08	1355-Cheque Date 20080417	1,767.75	[REDACTED]	No supporting documentation	Incomplete documentation
179	2008-09	5010-H170	Wages	12-Apr-08	1355-Cheque Date 20080417	20,933.12	[REDACTED]	No supporting documentation	Incomplete documentation
180	2008-09	5010-H170	Wages	12-Apr-08	1355-Cheque Date 20080417	2,270.09	[REDACTED]	No supporting documentation	Incomplete documentation
181	2008-09	5020-A010	Contract Employment	1-Apr-08	[REDACTED]	6,847.60	[REDACTED]	No supporting documentation	Complete - No Issues
182	2008-09	5020-A010	Contract Employment	8-Oct-08	[REDACTED]	6,250.00	[REDACTED]	Occurrence questionable	Complete - No Issues
183	2008-09	5020-F010	Contract Employment	14-Nov-08	[REDACTED]	54,000.00	[REDACTED]	No supporting documentation	Complete - No Issues
184 ¹	2008-09	5020-F010	Contract Employment	18-Nov-08	[REDACTED]	53,581.03	Unknown	No supporting documentation	No supporting documentation
185	2008-09	5020-H040	Contract Employment	10-Nov-08	[REDACTED]	13,965.00	[REDACTED]	No supporting documentation	Complete - No Issues
186	2008-09	5110-B010	Legal Fees	11-Feb-09	[REDACTED]	9,983.75	Unknown	No supporting documentation	No supporting documentation
187	2008-09	5120-A030	Audit Fees	6-Mar-09	[REDACTED]	78,082.56	[REDACTED]	No supporting documentation	Complete - No Issues
188	2008-09	5130-A010	Consultants	30-Sep-08	[REDACTED]	7,426.12	Unknown	Occurrence questionable	Occurrence questionable
189	2008-09	5130-B010	Consultants	1-Oct-08	[REDACTED]	7,000.00	[REDACTED] (Negotiation with Government)	Occurrence questionable	Complete - No Issues
190	2008-09	5130-H190	Consultants	1-Jul-08	[REDACTED]	18,837.00	[REDACTED]	No supporting documentation	Complete - No Issues
191	2008-09	5140-B010	Training & Advisory Services	21-Nov-08	[REDACTED]	9,084.88	[REDACTED]	Occurrence questionable	Complete - No Issues

¹ See Section 6, bullet "a" for the Attawapiskat First Nation's response to this transaction item.

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
192	2008-09	5240-H010	Fuel - Other Vehicles	14-Nov-08	[REDACTED]	26,313.00	[REDACTED]	No supporting documentation	Complete - No Issues
193	2008-09	5244-H900	Fuel - Heating	13-Feb-09	[REDACTED]	341,519.53	Unknown	No supporting documentation	No supporting documentation
194	2008-09	5252-A010	Lease/rental - Heavy Equipment	12-Nov-08	[REDACTED]	6,380.45	[REDACTED]	No supporting documentation	Incomplete documentation
195	2008-09	5254-B010	Lease/rental - Building	10-May-08	[REDACTED]	19,520.00	[REDACTED]	Occurrence questionable	Occurrence questionable
196	2008-09	5254-D010	Lease/rental - Building	30-Oct-08	[REDACTED]	37,800.00	[REDACTED]	Occurrence questionable	Complete - No Issues
197 ²	2008-09	5262-F010	Purchases - Buildings	14-Apr-08	[REDACTED]	298,400.00	Unknown	No supporting documentation	Occurrence questionable
198 ³	2008-09	5262-F010	Purchases - Buildings	16-Apr-08	[REDACTED]	604,000.00	Unknown	No supporting documentation	Occurrence questionable
199	2008-09	5262-F010	Purchases - Buildings	17-Sep-08	[REDACTED]	139,676.50	[REDACTED]	No supporting documentation	Complete - No Issues
200	2008-09	5262-F010	Purchases - Buildings	24-Oct-08	[REDACTED]	70,000.00	[REDACTED]	No supporting documentation	Complete - No Issues
201 ⁴	2008-09	5262-F010	Purchases - Buildings	8-Dec-08	[REDACTED]	133,225.42	Unknown	No supporting documentation	No supporting documentation
202 ⁵	2008-09	5262-F010	Purchases - Buildings	24-Feb-09	[REDACTED]	136,111.55	Unknown	No supporting documentation	No supporting documentation
203 ⁶	2008-09	5264-F010	Purchases - Other	23-Oct-08	[REDACTED]	311,744.54	Unknown	No supporting documentation	No supporting documentation
204 ⁷	2008-09	5264-F010	Purchases - Other	18-Nov-08	[REDACTED]	198,377.28	Unknown	No supporting documentation	No supporting documentation

² See Section 6, bullet "b" for the Attawapiskat First Nation's response to this transaction item.

³ See Section 6, bullet "b" for the Attawapiskat First Nation's response to this transaction item.

⁴ See Section 6, bullet "b" for the Attawapiskat First Nation's response to this transaction item.

⁵ See Section 6, bullet "b" for the Attawapiskat First Nation's response to this transaction item.

⁶ See Section 6, bullet "a" for the Attawapiskat First Nation's response to this transaction item.

⁷ See Section 6, bullet "a" for the Attawapiskat First Nation's response to this transaction item.

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
205	2008-09	5270-H170	Repairs/maintenance - Other Eq	4-Mar-09	[REDACTED]	76,644.00	[REDACTED]	No supporting documentation	Complete - No Issues
206	2008-09	5272-H010	Repairs/maintenance - Heavy Eq	11-Nov-08	[REDACTED]	-10,765.42	[REDACTED]	Incomplete documentation	Complete - No Issues
207	2008-09	5280-F010	Freight - Barge	23-Oct-08	[REDACTED]	13,940.00	Unknown	No supporting documentation	No supporting documentation
208	2008-09	5410-A010	Financial services	10-Oct-08	[REDACTED]	14,962.00	Unknown	No supporting documentation	Occurrence questionable
209	2008-09	5420-F010	Other Charges	3-Mar-09	[REDACTED]	21,282.00	[REDACTED]	No supporting documentation	Complete - No Issues
210	2008-09	5520-B010	Meeting Expenses	23-Sep-08	[REDACTED]	14,028.65	Unknown	No supporting documentation	Complete - No Issues
211	2008-09	5530-L010	Travel - Other	27-Oct-08	[REDACTED]	7,509.60	Unknown	No supporting documentation	No supporting documentation
212	2008-09	5550-A010	Write offs	31-Mar-09		162,400.00	Unknown	No supporting documentation	Complete - No Issues
213	2008-09	5550-A010	Write offs	31-Mar-09		10,000.00	Unknown	No supporting documentation	Complete - No Issues
214	2008-09	5550-A010	Write offs	31-Mar-09		8,000.00	Unknown	No supporting documentation	Complete - No Issues
215	2008-09	5550-A010	Write offs	31-Mar-09	31-Mar-09	128,000.00	N/A	No supporting documentation	Complete - No Issues
216	2008-09	5610-H010	Interest & Bank Charges	1-Apr-08	[REDACTED]	39,419.97	Unknown	No supporting documentation	No supporting documentation
217	2008-09	5650-A010	Donations	1-Dec-08	[REDACTED]	2,500.00	[REDACTED]	Occurrence questionable	Occurrence questionable
218	2008-09	5660-A010	Program Supplies	31-Oct-08	[REDACTED]	5,000.00	Unknown	No supporting documentation	No supporting documentation
219	2008-09	5660-F010	Program Supplies	9-Jun-08	[REDACTED]	45,000.00	[REDACTED]	No supporting documentation	Complete - No Issues
220 ⁸	2008-09	5660-F010	Program Supplies	11-Sep-08	[REDACTED]	40,000.00	[REDACTED]	Occurrence questionable	Occurrence questionable
221	2007-08	4350-H010	Sales	31-Jul-07	Reverse [REDACTED] [REDACTED] - part of year end entries	120,944.23	Unknown	No supporting documentation	No supporting documentation

⁸ See Section 6, bullet "e" for the Attawapiskat First Nation's response to this transaction item.

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
222	2007-08	5000-CF00	Amortization	31-Mar-08	RECORD CAPITAL EXPENDITURES, AMORT TO CAPITAL FUND	3,554,677.41	N/A	Occurrence questionable	Complete - No Issues
223	2007-08	5010-A010	Wages	7-Jul-07	372-Cheque Date 20070713	80.01	[REDACTED]	No supporting documentation	Incomplete documentation
224	2007-08	5010-A010	Wages	7-Jul-07	372-Cheque Date 20070713	2,000.25	[REDACTED]	No supporting documentation	Incomplete documentation
225	2007-08	5010-A010	Wages	7-Jul-07	372-Cheque Date 20070713	200.03	[REDACTED]	No supporting documentation	Incomplete documentation
226	2007-08	5010-A010	Wages	29-Sep-07	674-Cheque Date 20071012	7,062.30	[REDACTED]	No supporting documentation	Complete - No Issues
227	2007-08	5010-A050	Wages	14-Apr-07	[REDACTED]	500.00	Unknown	No supporting documentation	No supporting documentation
228	2007-08	5010-A050	Wages	28-Apr-07	[REDACTED]	500.00	Unknown	No supporting documentation	No supporting documentation
229	2007-08	5110-B010	Legal Fees	19-Nov-07	[REDACTED]	25,000.00	Unknown	No supporting documentation	No supporting documentation
230	2007-08	5130-A030	Consultants	31-Mar-08	[REDACTED]	16,203.86	[REDACTED]	No supporting documentation	Complete - No Issues
231	2007-08	5211-CF00	Proceeds of long-term debt	31-Mar-08	RECORD DEBT SERVICE ADJUSTMENTS	732,986.35	[REDACTED]	No supporting documentation	Complete - No Issues
232	2007-08	5220-A010	Insurance	30-Apr-07	[REDACTED]	12,991.28	Unknown	No supporting documentation	No supporting documentation
233	2007-08	5220-A010	Insurance	31-May-07	[REDACTED]	12,991.28	Unknown	No supporting documentation	No supporting documentation
234	2007-08	5230-A010	Hydro	31-Mar-08	ADJUST RELATED PARTY CONTRA TO ACTUAL	39,766.46	[REDACTED]	No supporting documentation	Complete - No Issues
235	2007-08	5244-H900	Fuel - Heating	31-Mar-08	REALLOCATE [REDACTED] INVOICES	601,620.00	[REDACTED]	No supporting documentation	Complete - No Issues
236	2007-08	5250-H010	Lease/rental - Other Equipment	5-Mar-08	[REDACTED]	19,644.03	Unknown	No supporting documentation	No supporting documentation
237	2007-08	5252-H010	Lease/rental - Heavy Equipment	31-Mar-08	[REDACTED]	25,647.50	[REDACTED]	No supporting documentation	No supporting documentation
238	2007-08	5254-B010	Lease/rental - Building	31-Mar-08	[REDACTED]	6,200.00	[REDACTED]	No supporting documentation	Occurrence questionable
239	2007-08	5264-F010	Purchases - Other	11-Feb-08	[REDACTED]	1,797,300.00	[REDACTED]	No supporting documentation	Complete - No Issues

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
240	2007-08	5264-H160	Purchases - Other Equipment	31-Mar-08	SET UP PURCHASE OF DUMP TRUCK	156,825.00	[REDACTED]	No supporting documentation	Complete - No Issues
241	2007-08	5280-F015	Freight - Barge	9-Nov-07	[REDACTED]	24,456.00	Unknown	No supporting documentation	No supporting documentation
242	2007-08	5520-B010	Meeting Expenses	29-Mar-08	[REDACTED]	1,086.00	[REDACTED]	No supporting documentation	Complete - No Issues
243	2007-08	5530-B010	Travel - Other	31-Mar-08	[REDACTED]	8,331.75	Unknown	No supporting documentation	No supporting documentation
244	2007-08	5530-B010	Travel - Other	28-Mar-08	[REDACTED]	21,583.80	[REDACTED]	No supporting documentation	Incomplete documentation
245	2007-08	5540-L010	Funeral Costs	1-Jun-07	Funeral Costs [REDACTED]	4,176.40	Unknown	No supporting documentation	No supporting documentation
246	2007-08	5550-A010	Write offs	31-Mar-08	ADJUST THE DOUBTFUL ACCOUNT	605,000.00	N/A	No supporting documentation	Complete - No Issues
247	2007-08	5610-A030	Interest & Bank Charges	30-Apr-07	INTEREST PAID ACCOUNT [REDACTED] BRIDGE FINANCING INTEREST	11,726.71	Unknown	No supporting documentation	No supporting documentation
248	2007-08	5610-H010	Interest & Bank Charges	31-Mar-08	[REDACTED]	1,033.37	Unknown	No supporting documentation	No supporting documentation
249	2007-08	5620-A010	Office Supplies	3-Mar-08	[REDACTED]	22,092.00	Unknown	No supporting documentation	No supporting documentation
250	2007-08	5660-A010	Program Supplies	3-Jan-08	[REDACTED]	31,298.40	Unknown	No supporting documentation	No supporting documentation
251	2007-08	5660-A010	Program Supplies	29-Feb-08	[REDACTED]	6,238.65	[REDACTED]	No supporting documentation	Complete - No Issues
252	2007-08	5660-A010	Program Supplies	31-Mar-08	ADJSUT SUBCONTRACT SERVICES	45,000.00	Unknown	No supporting documentation	No supporting documentation
253 ⁹	2007-08	5660-F010	Program Supplies	28-Nov-07	[REDACTED]	82,794.39	Unknown	No supporting documentation	No supporting documentation
254 ¹⁰	2007-08	5660-F010	Program Supplies	25-Mar-08	[REDACTED]	136,000.00	Unknown	No supporting documentation	No supporting documentation

⁹ See Section 6, bullet "c" for the Attawapiskat First Nation's response to this transaction item.

¹⁰ See Section 6, bullet "b" for the Attawapiskat First Nation's response to this transaction item.

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
255 ¹¹	2007-08	5660-F010	Program Supplies	11-Mar-08	██████████ ██████████	110,743.57	██████████	No supporting documentation	Complete - No Issues
256 ¹²	2007-08	5660-F015	Program Supplies	27-Sep-07	██████████ ██████████	50,000.00	Unknown	No supporting documentation	No supporting documentation
257	2007-08	5660-Q350	Program Supplies	31-Mar-08	RECORD SUBDIVISION TRANS PER ██████ AND ADJ 2006 VARIANCE	691,280.20	various	Incomplete documentation	Complete - No Issues
258	2007-08	6068-B010	██████████	25-Sep-07	██████████ ██████████	2,500.00	Unknown	No supporting documentation	No supporting documentation
259	2007-08	7010-Q350	Subcontracts for service deliv	30-May-07	TRANSFER ██████ ██████████	395,000.00	██████████	No supporting documentation	Complete - No Issues
260	2007-08	7020-L030	Pmts for the benefit of indivi	1-Jun-07	█████ Summary	323,022.92	██████████	No supporting documentation	Complete - No Issues
261	2007-08	7020-L030	#	1-Jul-07	█████ Summary	315,954.47	██████████	No supporting documentation	Complete - No Issues
262	2007-08	7020-L030	Pmts for the benefit of indivi	1-Aug-07	█████ Summary	346,685.13	██████████	No supporting documentation	Complete - No Issues
263	2007-08	7020-L030	Pmts for the benefit of indivi	1-Sep-07	█████ Summary	300,179.49	██████████	No supporting documentation	Complete - No Issues
264	2007-08	7040-H120	Appropriations	31-Mar-08	RECORD APPROPRIATION AND TRANSFER AMONG VARIOUS PROG	1,360,343.00	Various	No supporting documentation	Complete - No Issues
265	2007-08	720-902	██████████	31-Mar-08	To record ██████ expenses paid on behalf of ██████ by ██████	2,307,946.77	Various	Incomplete documentation	Complete - No Issues
266	2007-08	720-902	██████████	31-Mar-08	To record ██████ expenses paid on behalf of ██████ by ██████	182,838.31	Various	Incomplete documentation	Complete - No Issues
267	2007-08	609-800	Water/ Sewer/ Sanitation	31-Mar-08	TO ACCRUE 2008 WATER CHARGE AND TO RECORD ADD. PAYABLES	50,310.00	Attawapiskat First Nation	No supporting documentation	Complete - No Issues
268	2007-08	609-800	Water/ Sewer/ Sanitation	31-Mar-07	██████████ ██████████	50,310.00	Unknown	No supporting documentation	No supporting documentation
269	2007-08	604-800	Building Repairs	31-Mar-08	ADJ FOR INVOICES FROM ██████ ██████████	22,689.61	Attawapiskat First Nation ██████████	No supporting documentation	Complete - No Issues

¹¹ See Section 6, bullet “c” for the Attawapiskat First Nation’s response to this transaction item.

¹² See Section 6, bullet “d” for the Attawapiskat First Nation’s response to this transaction item.

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
270	2007-08	603-800	Janitorial Supplies	22-Sep-07	[REDACTED]	20,777.72	Unknown	No supporting documentation	No supporting documentation
271	2007-08	601-850	Heating Oil	31-Mar-08	TO ACCRUE 2008 WATER CHARGE AND TO RECORD ADD. PAYABLES	49,733.28	Attawapiskat First Nation [REDACTED]	No supporting documentation	Complete - No Issues
272	2007-08	5130-A010	Consultants	14-Jul-07	[REDACTED]	3,153.60	[REDACTED]	Complete - No Issues	Complete - No Issues
273	2007-08	5130-A010	Consultants	27-Aug-07	[REDACTED]	1,401.60	[REDACTED]	Complete - No Issues	Complete - No Issues
274	2007-08	5130-A010	Consultants	27-Aug-07	[REDACTED]	4,180.30	[REDACTED]	Complete - No Issues	Complete - No Issues
275	2007-08	5244-H900	Fuel - Heating	30-Aug-07	[REDACTED]	39,433.59	[REDACTED]	Complete - No Issues	Complete - No Issues
276	2007-08	5244-H900	Fuel - Heating	10-Sep-07	[REDACTED]	32,563.58	[REDACTED]	Complete - No Issues	Complete - No Issues
277	2007-08	5244-H900	Fuel - Heating	6-Feb-08	[REDACTED]	128,412.06	[REDACTED]	Complete - No Issues	Complete - No Issues
278	2007-08	710-900	Furniture teacherages	8-Aug-07	[REDACTED]	10,245.00	[REDACTED]	Complete - No Issues	Complete - No Issues
279	2007-08	605-800	Equipment Repairs	30-Jul-07	[REDACTED]	7,140.00	[REDACTED]	Complete - No Issues	Complete - No Issues
280	2007-08	580-750	[REDACTED]	12-Oct-07	FUNDRAISING [REDACTED]	22,532.00	[REDACTED]	Complete - No Issues	Complete - No Issues
281	2006-07	5010 A030	Wages	31-Mar-07	[REDACTED]	1,413.75	Unknown	No supporting documentation	No supporting documentation
282	2006-07	5010 A070	Salaries	29-Apr-06	[REDACTED]	1,050.00	Unknown	No supporting documentation	No supporting documentation
283	2006-07	5010 B010	Wages	13-May-06	[REDACTED]	1,923.00	Unknown	No supporting documentation	No supporting documentation
284	2006-07	5010 D010	Wages	6-Jan-07	[REDACTED]	1,715.00	Unknown	No supporting documentation	No supporting documentation
285	2006-07	5010 J120	Wages	3-Feb-07	[REDACTED]	2,115.00	Unknown	No supporting documentation	No supporting documentation
286	2006-07	5010 Q120	Wages	3-Mar-07	[REDACTED]	1,204.00	Unknown	No supporting documentation	No supporting documentation
287	2006-07	5020 B340	Contract Employment	30-Mar-07	237- 240- 8	6,150.00	[REDACTED]	Occurrence questionable	Complete - No Issues
288	2006-07	5020 B340	Contract Employment	30-Mar-07	237- 240- 9	5,800.00	[REDACTED]	Occurrence questionable	Complete - No Issues
289	2006-07	5020 M030	Contract Employment	18-Jul-06	38- 44- 28	9,664.67	[REDACTED]	Occurrence questionable	Incomplete Documentation
290	2006-07	5020 M030	Contract Employment	29-Aug-06	98- 98- 2	9,375.03	[REDACTED]	Occurrence questionable	Incomplete Documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
291	2006-07	5025 Q010	Severance Pay	2-Oct-06	121- 121- 1	40,000.00	[REDACTED]	Occurrence questionable	Occurrence questionable
292	2006-07	9999 A010	Suspense	31-Mar-06	[REDACTED]	50,000.00	Unknown	No supporting documentation	No supporting documentation
293	2006-07	7020 L030	Pmts for the benefit of indivi Special Posting(s) - Previous Year	31-Mar-07	Record [REDACTED] transactions	3,634,128.04	Unknown	No supporting documentation	Complete - No Issues
294	2006-07	7010 S050	Subcontracts for Service Deliv	30-Mar-07	Pmt to [REDACTED]	1,750,000.00	Various	Incomplete documentation	Complete - No Issues
295	2006-07	7010 J010	Subcontracts for service deliv	7-Feb-07	[REDACTED] FEB07 INAC TRANSFER	65,000.00	Unknown	No supporting documentation	No supporting documentation
296	2006-07	6160 L010	[REDACTED]	1-Apr-06	38- 44- 16	1,127.78	[REDACTED]	Occurrence questionable	Occurrence questionable
297	2006-07	6160 L010	[REDACTED]	10-May-06	14- 20- 28	1,127.78	[REDACTED]	Occurrence questionable	Occurrence questionable
298	2006-07	6068 J120	[REDACTED]	31-Oct-06	Unrecorded October charges	756.00	Unknown	No supporting documentation	No supporting documentation
299	2006-07	5670 F010	Miscellaneous	7-Nov-06	TO CLEAR [REDACTED] A/R	6,402.38	Unknown	No supporting documentation	No supporting documentation
300	2006-07	5660 Y077	Program Supplies	30-Mar-07	47- 47- 1	13,308.16	Unknown	No supporting documentation	No supporting documentation
301	2006-07	5660 Y036	Program Supplies	30-Mar-07	[REDACTED]	39,160.75	Unknown	No supporting documentation	No supporting documentation
302	2006-07	5660 Y026	Program Supplies	30-Mar-07	[REDACTED]	44,862.99	Attawapiskat First Nation Housing Projects	No supporting documentation	No supporting documentation
303	2006-07	5660 S050	Program Supplies	6-Dec-06	83- 90- 77	365,000.00	Unknown	No supporting documentation	No supporting documentation
304	2006-07	5660 H175	Program Supplies	30-Mar-07	138- 147- 14	24,395.60	[REDACTED]	No supporting documentation	Incomplete documentation
305	2006-07	5660 H175	Program Supplies	30-Mar-07	138- 147- 17	48,662.52	Unknown	No supporting documentation	No supporting documentation
306	2006-07	5660 B090	Program Supplies	30-May-06	[REDACTED]	83,000.00	[REDACTED]	Occurrence questionable	Occurrence questionable
307	2006-07	5620 A010	Office Supplies	30-Mar-07	238- 241- 1	3,538.24	[REDACTED]	No supporting documentation	No supporting documentation
308	2006-07	5610 Q010	Interest & Bank Charges	30-Mar-07	146- 155- 2	24,200.21	[REDACTED]	No supporting documentation	Incomplete documentation
309	2006-07	5530 A060	Travel - Other	27-Jun-06	56- 57- 2	11,109.63	[REDACTED]	Occurrence questionable	Occurrence questionable
310	2006-07	5510 H910	Non staff travel	12-Jan-07	172- 176- 8	5,090.00	[REDACTED]	Occurrence questionable	Occurrence questionable
311	2006-07	5420 R110	Other Charges	31-Mar-07	Record Fin & Admin charges	24,030.00	Unknown	No supporting documentation	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
312	2006-07	5410 D010	Financial services	31-Mar-07	Accrue Fin Serv [REDACTED]	12,731.00	Unknown	No supporting documentation	No supporting documentation
313	2006-07	5410 D010	Financial services	31-Mar-07	Record Fin & Admin charges	12,527.65	Unknown	No supporting documentation	No supporting documentation
314	2006-07	5280 R070	Freight - Barge	23-Nov-06	75- 82- 35	5,820.80	Unknown	No supporting documentation	No supporting documentation
315	2006-07	5276 A030	Repairs/maintenance - Computer	30-Sep-06	[REDACTED]	15,000.00	[REDACTED]	No supporting documentation	Incomplete documentation
316	2006-07	5274 R040	Repairs/maintenance - Building	7-Nov-06	TO CLEAR [REDACTED] A/R	86,630.47	Unknown	No supporting documentation	No supporting documentation
317	2006-07	5274 Q153	Repairs/maintenance - Building	7-Nov-06	TO CLEAR [REDACTED] A/R	92,999.57	Unknown	No supporting documentation	No supporting documentation
318	2006-07	5264 R086	Purchases - Other	17-Feb-07	101- 106- 97	113,076.00	Unknown	No supporting documentation	No supporting documentation
319	2006-07	5252 Q150	Lease/rental - Heavy Equipment	28-Feb-07	[REDACTED]	523,248.89	Unknown	No supporting documentation	No supporting documentation
320	2006-07	5252 Q150	Lease/rental - Heavy Equipment	30-Jan-07	106- 115- 1	344,294.65	[REDACTED]	No supporting documentation	No supporting documentation
321	2006-07	5244 Q900	Fuel - Heating	14-Feb-07	101- 106- 30	525,000.00	Unknown	No supporting documentation	Incomplete Documentation
322	2006-07	5244 A010	Fuel - Heating	28-Sep-06	54- 61- 6	525,000.00	[REDACTED]	No supporting documentation	Incomplete documentation
323	2006-07	5220 A010	Insurance	31-Dec-06	[REDACTED]	12,991.28	[REDACTED]	No supporting documentation	Incomplete documentation
324	2006-07	5210 H129	Mortgage Payments	30-Mar-07	[REDACTED]	151,091.40	[REDACTED]	No supporting documentation	Complete - No Issues
325	2006-07	445-700	Administration Travel	19-Dec-06	[REDACTED]	1,054.00	Unknown	No supporting documentation	No supporting documentation
326	2006-07	511-500	Student room, board & travel	7-Jun-06	[REDACTED]	3,630.00	[REDACTED]	No supporting documentation	Occurrence questionable
327	2006-07	720-900	New School	31-Mar-07	Capitalize new school expenses (legal and consulting)	108,340.25	Various	No supporting documentation	Complete - No Issues
328	2006-07	726-900	Oil Cleanup - Teacherage	3-May-06	[REDACTED]	60,000.00	[REDACTED]	Occurrence questionable	Occurrence questionable
329	2006-07	614-400	Community Education	31-Mar-07	Reallocate [REDACTED] funding per discussion with [REDACTED]	37,667.50	Unknown	No supporting documentation	No supporting documentation
330	2006-07	5020 B110	Contract Employment	5-Jun-06	40- 41- 2	8,400.00	[REDACTED]	Complete - No Issues	Complete - No Issues
331	2006-07	7010 J010	Subcontracts for service deliv	16-Mar-07	130- 139- 2	20,709.77	[REDACTED]	Complete - No Issues	Complete - No Issues
332	2006-07	5660 R090	Program Supplies	13-Sep-06	54- 61- 38	36,036.00	[REDACTED]	Complete - No Issues	Complete - No Issues

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
333	2006-07	5660 Q100	Program Supplies	15-Apr-06	31- 37- 49	36,036.00	[REDACTED]	Complete - No Issues	Complete - No Issues
334	2006-07	5284 H175	Freight - Air	22-Jan-07	91- 98- 2	14,283.30	[REDACTED]	Complete - No Issues	Complete - No Issues
335	2006-07	5264 Q170	Purchases - Other	23-Feb-07	118- 127- 1	22,861.80	[REDACTED]	Complete - No Issues	Complete - No Issues
336	2006-07	5254 M040	Lease/rental - Building	5-May-06	16- 17- 5	3,000.00	[REDACTED]	Complete - No Issues	Complete - No Issues
337	2006-07	5254 M040	Lease/rental - Building	1-Jun-06	38- 39- 1	3,000.00	[REDACTED]	Complete - No Issues	Complete - No Issues
338	2006-07	414-800	Maintenance Salary	23-Sep-06	[REDACTED]	1,224.08	[REDACTED]	Complete - No Issues	Complete - No Issues
339	2006-07	416-800	Casual Labour	11-Aug-06	[REDACTED]	1,048.32	[REDACTED]	Complete - No Issues	Complete - No Issues
340	2006-07	5040 J010	Honorarium	23-Feb-07	116- 125- 4	1,200.00	[REDACTED]	Incomplete documentation	Incomplete documentation
341	2005-06	5010 B110	Wages	2-Apr-05	[REDACTED]	1,105.96	Unknown	No supporting documentation	No supporting documentation
342	2005-06	5010 B110	Wages	16-Apr-05	[REDACTED]	1,157.40	Unknown	No supporting documentation	No supporting documentation
343	2005-06	5010 B110	Wages	30-Apr-05	[REDACTED]	1,195.98	Unknown	No supporting documentation	No supporting documentation
344	2005-06	5020 J120	Contract Employment	2-Dec-05	120- 126- 3	2,692.20	Unknown	No supporting documentation	No supporting documentation
345	2005-06	5020 J120	Contract Employment	19-Dec-05	131- 136- 1	2,692.20	Unknown	No supporting documentation	No supporting documentation
346	2005-06	5035 F010	Hydro Inspections/Hookups	1-Apr-05	18- 28- 47	3,286.13	Unknown	No supporting documentation	No supporting documentation
347	2005-06	5095 D010	Benefits Charge	31-Mar-06	Record benefits charge @ YE	10,939.83	Unknown	No supporting documentation	No supporting documentation
348	2005-06	5110 B010	Legal Fees	24-Feb-06	57- 73- 5	4,394.40	Unknown	No supporting documentation	No supporting documentation
349	2005-06	5130 A060	Consultants	20-Jul-05	54- 55- 5	7,000.00	[REDACTED]	Occurrence questionable	Occurrence questionable
350	2005-06	5130 B010	Consultants	31-Mar-06	RECORD CURRENT YEAR ADD A/P	26,570.70	[REDACTED]	No supporting documentation	Incomplete documentation
351	2005-06	5130 B160	Consultants	31-Mar-06	24- 29- 2	149,350.00	Unknown	No supporting documentation	No supporting documentation
352	2005-06	5130 S050	Consultants	31-Mar-06	RECORD SUBDIVISION TRANSACTION	352,313.98	N/A	No supporting documentation	Complete - No Issues
353	2005-06	5210 H129	Mortgage Payments	1-Jul-05	Jul 1 - [REDACTED]	13,104.66	[REDACTED]	No supporting documentation	Incomplete documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
354	2005-06	5210 H139	Mortgage Payments	30-Jan-06	██████████	4,424.02	Unknown	No supporting documentation	No supporting documentation
355	2005-06	5220 A010	Insurance	30-Aug-05	██████████ ██████████	33,165.00	██████████	No supporting documentation	Occurrence questionable
356	2005-06	5220 H129	Insurance	31-Mar-06	REALLOCATE HOUSE INSURANCE PREM	13,900.00	Unknown	No supporting documentation	No supporting documentation
357	2005-06	5230 Q010	Hydro	31-Mar-06	Distribute balance of acct	24,746.71	Unknown	No supporting documentation	No supporting documentation
358	2005-06	5230 R070	Hydro	31-Mar-06	RECORD CURRENT YEAR ADD A/P	12,037.36	Unknown	No supporting documentation	No supporting documentation
359	2005-06	5240 Q010	Fuel - Other Vehicles	31-Aug-05	21- 31- 1	960.00	Unknown	No supporting documentation	No supporting documentation
360	2005-06	5250 Q110	Lease/rental - Other Equipment	10-Feb-06	157- 163- 5	1,200.00	Unknown	No supporting documentation	No supporting documentation
361	2005-06	5250 R090	Lease/rental - Other Equipment	28-Apr-05	238- 243- 1	20,700.00	██████████ ██████████	Occurrence questionable	Incomplete documentation
362	2005-06	5252 Q010	Repairs/maintenance Heavy Equi	10-Feb-06	56- 70- 15	13,975.88	██████████	No supporting documentation	Incomplete documentation
363	2005-06	5270 B080	Repairs/Maintenance - Other Re	27-Feb-06	51- 47- 3	6,059.50	Unknown	No supporting documentation	No supporting documentation
364	2005-06	5280 Q010	Freight - Barge	3-May-05	21- 31- 18	14,654.72	██████████	No supporting documentation	Incomplete documentation
365	2005-06	5280 S030	Freight - Barge	31-Mar-06	██████████ DO NOT POST	104,368.38	██████████	No supporting documentation	Complete - No Issues
366	2005-06	5284 F010	Freight - Air	31-Mar-06	67- 85- 13	1,269.75	██████████	No supporting documentation	Incomplete documentation
367	2005-06	5410 A010	Financial services	31-Mar-06	Record Financial Services	57,760.37	Unknown	No supporting documentation	No supporting documentation
368	2005-06	5410 G010	Financial services	31-Mar-06	Adjust charges G010	16,929.00	Unknown	No supporting documentation	No supporting documentation
369	2005-06	5410 L040	Financial services	31-Mar-06	Record Financial Services	10,747.92	Unknown	No supporting documentation	No supporting documentation
370	2005-06	5420 Q010	Other Charges	31-Mar-06	Record Administration Charges	82,845.82	Unknown	No supporting documentation	No supporting documentation
371	2005-06	5530 B010	Travel - Other	30-Nov-05	46- 61- 28	19,626.00	██████████	No supporting documentation	Incomplete documentation
372	2005-06	5550 A010	Write offs	21-Nov-05	BALANCE OF ██████████ ██████████	1,816.84	Unknown	No supporting documentation	No supporting documentation
373	2005-06	5550 A010	Write offs	31-Mar-06	Write off portion of AR	24,880.49	Unknown	No supporting documentation	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
374	2005-06	5660 B090	Program Supplies	3-Mar-06	51- 47- 10	26,000.00	[REDACTED]	Occurrence questionable	Complete - No Issues
375	2005-06	5660 H910	Program Supplies	30-Jun-05	[REDACTED]	100,000.00	Unknown	No supporting documentation	No supporting documentation
376	2005-06	7010 J010	Subcontracts for service deliv	31-Mar-06	[REDACTED] TRANSFER MARCH 06	75,000.00	Unknown	No supporting documentation	No supporting documentation
377	2005-06	7010 J060	Subcontracts for service deliv	30-May-05	[REDACTED]	59,600.00	Unknown	No supporting documentation	No supporting documentation
378	2005-06	6063 Q010	[REDACTED]	10-Feb-06	54- 68- 7	3,276.36	Unknown	No supporting documentation	No supporting documentation
379	2005-06	5660 F010	Program Supplies	31-Oct-05	[REDACTED]	50,000.00	[REDACTED]	Occurrence questionable	Incomplete documentation
380	2005-06	5610 F010	Interest & Bank Charges	12-Sep-05	22- 32- 15	11,052.88	[REDACTED]	Occurrence questionable	Complete - No Issues
381	2005-06	5550 R070	Write offs	31-Mar-06	RPC2 4	232,000.00	N/A	No supporting documentation	Complete - No Issues
382	2005-06	5540 L010	Funeral Costs	7-Jul-05	46- 46- 1	6,870.50	[REDACTED]	Occurrence questionable	Occurrence questionable
383	2005-06	5130 Q010	Consultants	31-Mar-06	66- 84- 2	5,000.00	Unknown	No supporting documentation	No supporting documentation
384	2005-06	5010 Q150	Wages	18-Mar-06	[REDACTED]	1,645.80	Unknown	No supporting documentation	No supporting documentation
385	2005-06	827-900	Temporary School Contingency	31-Mar-06	CAPITALIZE [REDACTED] FACILITIES FUNDING	375,141.40	N/A	No supporting documentation	Complete - No Issues
386	2005-06	720-900	New School	31-Mar-06	REALLOCATE CURRENT AND PRIOR YR EXPENSES FOR NEW SCHOOL	165,157.15	Unknown	No supporting documentation	No supporting documentation
387	2005-06	710-900	Furniture teacherages	1-Sep-05	[REDACTED]	44,493.36	Unknown	No supporting documentation	No supporting documentation
388	2005-06	605-800	Equipment Repairs	31-Mar-06	RECORD ADDITIONAL PAYABLES	25,807.00	[REDACTED]	No supporting documentation	Incomplete documentation
389	2005-06	530-400	Tuition	11-Jul-05	[REDACTED]	4,548.48	Unknown	No supporting documentation	No supporting documentation
390	2005-06	510-400	Seasonal Travel	21-Jun-05	[REDACTED]	2,140.00	Unknown	No supporting documentation	No supporting documentation
391	2005-06	479-700	Bookkeeping fees	31-May-05	[REDACTED]	10,385.00	[REDACTED]	No supporting documentation	Incomplete documentation
392	2005-06	470-700	Consulting	27-Sep-05	[REDACTED]	23,290.91	Unknown	No supporting documentation	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Deloitte Conclusion	AANDC Conclusion
393	2005-06	451-700	Travel - [REDACTED]	1-Feb-06	[REDACTED]	19,626.00	Unknown	No supporting documentation	No supporting documentation
394	2005-06	5110 J120	Legal Fees	4-Apr-05	73- 98- 45	44,067.50	[REDACTED]	Complete - No Issues	Complete - No Issues
395	2005-06	5110 J120	Legal Fees	23-Jun-05	10- 14- 10	80,811.86	[REDACTED]	Complete - No Issues	Complete - No Issues
396	2005-06	5130 A060	Consultants	28-Jun-05	57- 35- 5	11,550.00	[REDACTED]	Complete - No Issues	Complete - No Issues
397	2005-06	5130 A060	Consultants	8-Aug-05	64- 65- 3	7,350.00	[REDACTED]	Complete - No Issues	Complete - No Issues
398	2005-06	5240 R040	Fuel - Other Vehicles	11-May-05	1- 1- 40	4,394.61	[REDACTED]	Complete - No Issues	Complete - No Issues
399	2005-06	5230 R070	Hydro	1-Sep-05	18- 28- 59	4,560.15	[REDACTED]	Complete - No Issues	Complete - No Issues
400	2005-06	605-800	Equipment Repairs	7-Feb-06	[REDACTED]	89,449.29	[REDACTED]	Complete - No Issues	Complete - No Issues