



Wikwemikong Police Services Board Corporation
(Incorporated March 6, 2001)

Annual General Meeting
January 19, 2025 at 6:00 p.m.
Rainbow Ridge Golf Course

AGENDA

- 1. Opening Remarks/Opening Prayer**
Board President
- 2. Designate Chairperson**
Introduce Board
- 3. Call meeting to order**
- 4. Declaration of Conflict of Interest**
- 5. Adopt 2025 AGM Agenda**
- 6. Review and Adoption of the 2024 AGM Meeting Minutes- p.3**
- 7. President Remarks**
Joseph Wabegijig
- 8. Wikwemikong Police Service Board Introduction**
Joseph Wabegijig
- 9. Chief of Police Executive Statement- p.7**
Chief Ron Gignac

10. Financial Audit Report - p. 33

Mr. Austin Bouchard - *Freelandt Caldwell Reilly*

11. Closing Remarks

Board Chair

WIKWEMIKONG TRIBAL POLICE SERVICES BOARD
WIKWEMKOONG UNCEDED INDIAN RESERVE NO.26



MINUTES OF THE 2024 ANNUAL GENERAL MEETING

The Annual General Meeting of the Wikwemikong Police Services Board was held in the Council Chambers on Wednesday May 21, 2025.

PRESENT:

Board: Joseph Wabegijig, President
Darcy Solomon, Secretary/Treasurer
Terry Beaudry, Board member
Lawrence Enosse, Board member

Staff: Ron Gignac, Chief of Police
Tammy Duffy, Inspector
Raven Manitowabi, WTPS Constable
Richard Flamand, Human Resources Manager
Myles Webkamigad – Finance Manager
Jackie White, Administrative Assistant
Bryton Stonepointe, IT

Chief: Ogimaa Tim Ominika left at 6:15 pm

Councillors: Lyle Peltier
Fran Mandamin
Lorraine Fox
Ralph Gonawabi

Guests: Austin Bouchard, Freelandt Caldwell Reilly LLP
Rachael Paquette, Paquette & Associates

Community Members:

Lynda Trudeau
Jocelyn Bebamikawe
Phyllis Kimewon
Roseanne Shigwadja
Rolanda Manitowabi

Regrets: Peggy Manitowabi, Vice President Board

Prior to meeting, presentations were made to Ogimaa Ominika and Inspector Duffy.

OPENING:

Opening Prayer: Ogimaa Ominika

#01-24 T. Beaudry – L. Enosse

THAT the Annual General Meeting of the Wikwemikong Police Services Board be opened for business at 6:15 p.m., with a quorum of members present, with Joseph Wabegijig presiding in the Chair.

CARRIED

DISCLOSURE OF PECUNIARY INTEREST:

None

AGENDA:

#02-24 D. Solomon - T. Beaudry

THAT the agenda for this meeting be adopted as presented.

CARRIED

ADOPTION OF MINUTES

#03-24 L. Enosse – D. Solomon

THAT we approve the Annual General Meeting minutes of December 11, 2023.

CARRIED

#04-24 T. Beaudry – L. Enosse

THAT we accept and approve the Police Service Board report by President Joseph Wabegijig.

CARRIED

#05-24 L. Enosse – D. Solomon

THAT we accept and approve Ron Gignac, Chief of Police Executive Statement and Annual Report 2023-2024 for the Wikwemikong Tribal Police Service Board Corporation as presented.

CARRIED

#06-24 D. Solomon – T. Beaudry

THAT we accept and approve the Legal Summary Report as presented by Rachael Paquette of Paquette & Associates.

CARRIED

#07-24 L. Enosse – T. Beaudry

THAT we accept and approve the 2023-2024 Financial Statement Presentation for year ending March 31, 2024 as presented by Austin Bouchard, Freelandt Caldwell Reilly.

CARRIED

#08-24 L. Enosse – T. Beaudry

That we recommend and approve the Wikwemikong Tribal Police Service Board members for the 2024-2025 term as follows;

Lawrence Enosse
Lynda Trudeau
Joseph Wabegijig

CARRIED

Police Service Board presentations were given to:

Joseph Wabegijig
Lawrence Enosse
Terry Beaudry
Darcy Solomon
Peggy Manitowabi (presented later date)

#09-24 T. Beaudry – L. Enosse

That the meeting adjourn at 9:15 p.m.

CARRIED

Joseph Wabegijig, WTPSBC President

Lawrence Enosse, Secretary

Meeting recorded by: Jackie White



2025 Annual General Meeting

Wikwemikong Tribal Police Service
January 2026



Overview

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Welcome



Reflecting on 2025

Dear Wikwemkoong Unceded Territory Community,

As we look back on 2025, I want to extend my deepest gratitude to our community, our Band leadership, my police officers and all staff of the WTPS, and our policing partners for their steadfast support and collaboration. This past year has been one of both extraordinary challenge and tremendous progress for the Wikwemikong Tribal Police Service (WTPS).

Following the Robinson Huron Treaty (RHT) Per Capita Distributions in late 2024, we experienced significant increases in calls for service, arrests, and complex investigations. These trends have tested our capacity and underscored the deep social and economic pressures affecting families across Wikwemkoong. Yet, rather than discouraging us, these challenges have strengthened our resolve to work together as one community. A “Call for service” is recorded as only one occurrence- regardless of how many officers attend that call.

Over the past year, WTPS has taken decisive steps to adapt and grow. We restructured staffing and deployment for greater efficiency, introduced new specialty and recruiting units, and expanded officer training to meet rising demands. We also launched an enhanced Offender Management and Bail Compliance Program, now supported by the Ontario bail dashboard, to help reduce repeat offences and protect victims of crime.

Collaboration has been at the heart of our success. The launch of Wikwemkoong’s Situation Table Initiative brought police, health professionals, and social services together each week to identify people at risk and provide early intervention — before crisis strikes. This approach is already helping reduce harm and support individuals in need.

We’ve also modernized our tools and technology to strengthen community safety. By year’s end, all frontline vehicles will be equipped with in-car cameras, automated license plate recognition (ALPRS), and mobile data

terminals, ensuring faster, safer, and more transparent service.

Internally, we invested heavily in the wellbeing of our team — increasing mental health benefits, creating a full-time Wellbeing Coordinator role (the first of its kind in a First Nation police service in Ontario), and expanding family support programs. Our officers face immense challenges and trauma in the line of duty, and ensuring their health and resilience is essential to our mission.

Beyond operations, WTPS’s visibility and engagement in the community have reached new heights. From the Wikwemkoong Pow Wow — which welcomed over 30,000 visitors safely — to dozens of outreach events, safety seminars, and new communications platforms, we continue to strengthen trust and transparency with those we serve.

Looking ahead to 2026, our focus is clear: we will continue strengthening safety, supporting youth, and building capacity for the future. Through new training programs, expanded partnerships, and advanced technology, we are ensuring that WTPS pursues and remains to be a modern, culturally grounded, and community-driven police service. We are invested in learning in all facets of our profession and for and within the distinct cultures and traditions of the Wikwemkoong Unceded Territory

Together — police, families, Elders, youth, and partners — we will continue to face challenges with honesty, accountability, and unity. I ask that you keep our officers and their families in your thoughts and prayers as they serve courageously each day to protect this beautiful territory.

Chi Miigwech for your continued trust, strength, and partnership.

Sincerely,

Ron Gignac

Chief of Police, Wikwemikong Tribal Police Service

Our Story and Narrative

Wikwemikong Tribal Police Service has proudly served the Wiikwemkoong Unceded Territory for over 30 years. We believe **community policing is crucial to our ongoing pursuit of self-determination**, empowering our Nation to build a future grounded in our distinct values and traditions.

Our people have been cultivating this land and community since time immemorial, as recognized by the 1764 Treaty of Niagara. The philosophy guiding our service **is rooted in respect and admiration for those we serve, the land we serve are on, and the legacy of our ancestors**. As a proud First Nations police service, we draw on our shared lived experiences to respond with empathy and address the issues that challenge our community.

We envision a future where every member feels a sense of belonging and security. By serving as a resource of positive change, **we strive to build mutual confidence through meaningful transparency**. We are committed to fulfilling our promises, upholding the rights of every individual, and **working towards a restorative system of justice**.

We are dedicated to laying the groundwork for **healing by protecting our heritage and strengthening our community**.





Our WTPS Board Corporation

- **Ensures Accountability:** The boards are accountable to the public and responsible for ensuring that the police force operates effectively and ethically.
- **Establishes Policy and Strategy:** The board's responsibilities include setting policies, priorities, and budgets for the police force, as well as hiring the chief and deputy chiefs of police.
- **Monitors Performance:** The boards monitor the performance of both the police force and the chief of police, ensuring they meet community needs.
- **Provides a Local Perspective:** Police Service Boards ensure that each municipality and First Nation community can represent their local perspectives, needs, and priorities.
- **Supports Community Safety:** The board's role is to ensure that adequate and effective police services are provided to the community.

Thank you to _____

— the 2025 Police Services Board Members:

- **Mr. Joseph Wabegijig,**
Board President and Chair
- **Ms. Peggy Sue Manitowabi,**
Vice-President
- **Mr. Lawrence Enosse,**
Secretary-Treasurer
- **Ms. Lynda Trudeau,**
Board Member
- **Ms. Terry Beaudry,**
Board Member



Accomplishments



Community Engagement and Public Presence

We strengthened our connection with the community and raised our public profile across the region and beyond. We did this by introducing:

- First-ever “Cops and Kids” Fishing Derby chaired by Constable Raven Manitowabi
- Attended Little NHL tournament in Markham as part of recruiting outreach
- LinkedIn page creation, and social media redesign with National PR along with a police service recruiting video and team launched
- 88 media releases issued by November 2025, connected with 29 national and local news outlets.
- WTPS social media posts are into the hundreds for 2025- We’ve had 3.5 million facebook views, and 53,000 interactions. Our Instagram account has 841,000 views and 64,000 interactions as of 03 November 2025.
- MMIWG recognition vehicle purchased with grant funding, decals received national recognition
- Family Information & Liaison meetings launched for cold case investigations (first held August 2025-only FN service to do so)
- Successful launch of the first ever WUT Situation Table to support victims, vulnerable persons, and crime reduction
- Launched the offender management program in April 2025
- Launched the Provincial bail compliance program in September 2025





Community and Member Wellbeing

We invested in the health, safety, and wellbeing of our members and their families, ensuring stronger support across the Service. This support includes:

- Increased Manulife benefits for mental health clinicians from \$1,500 to \$5,000 annually
- Crisis Responder Amanda Gibbons made full-time permanent
- Wellbeing Coordinator position created and filled by Deidre Debassige (first FN police service in Ontario to have this role)
- Resiliency seminar conducted with guest speaker from the CFL
- Civilian compensation review completed with raises for all positions
- New health care spending account created — \$3,000 annually for members and families
- Traumatic incident debriefings offered for officers and staff
- New equipment issued: rainwear, gloves, flashlights, offender mattresses, blankets, boot polishing machine, vests, equipment, jackets
- We hosted a victim services and police seminar on the Territory in October of 2025. Victim centric, and education on prevention, services available, and reporting was the theme.





Operational Capacity and Infrastructure

We expanded and modernized our facilities to improve operations, safety, and long-term capacity. Investments in facilities, housing, and expansion include:

- Facility expansion using ATCO trailers approved and funded
- Police station redesigned for safer prisoner handling, new soft interview room created, interview rooms and intake area redesign
- Additional bunkhouse furniture purchased; housing for officers in consultation with band leadership and departments
- New equipment installed for generator backups of the police station
- Transitional housing secured for members residing outside Manitoulin
- Court and crime unit space expanded
- Planning underway for new facility build (30-year growth capacity) with Facility Design Committee
- Launched a new internal intranet site in March 2025, and we launched the online reporting system with Rubicon inc. (The first in Canada for a FN police service)
- Developed a training matrix for all courses taken and desired to improve efficiencies in May 2025- rapid training and learning opportunities
- Secured the Northern incentive compensation enhancement in April 2025 for all members of the police service
- Launched the tuition assistance program for January of 2026





Technology and Equipment

We equipped our team with modern tools and technology to enhance safety and policing effectiveness, including:

- 5 new civilian vehicles and 5 new patrol vehicles purchased and outfitted with top safety and technology
- Taser 7s purchased and implemented for all officers
- 18 new Glock pistols, 10 new MRR rifles with optics, 4 shotguns purchased
- Automatic License Plate Recognition System (ALPRS) approved, operational by December 2025
- Mobile Data Terminals and in-car cameras purchased and installed (live November 2025)
- Server modernization project completed to support growth and body cameras (coming 2026)
- New portable radio system purchased, compatible with OPP systems
- Business case approved for new body armour vests and ballistic plates





Partnerships and Training

We built strong partnerships and expanded training , opportunities to improve service delivery and readiness, including:

- New working agreement with Coast Guard Auxiliary for marine emergencies
- Marine operator, and snowmobile training agreement with RCMP Border Integrity Unit (O Division)
- WTPS members attended IPCO youth leadership first responders camp (Shannon Lockyer & Taylor Peltier as facilitators)
- Increased course attendance and hosted interdiction and detection training seminars with provincial experts
- Emergency Response Officer training and selection process set for 2026
- Combined forces unit integration with Guns and gangs task force, Provincial drug units, and various clandestine operations





Policy, Strategy and Funding

We built the foundation for the future with strong funding agreements, clear strategies, and new policies. This work includes:

- Successful negotiation of a 10-year equitable funding agreement with WUT, Public Safety Canada, and Ontario
- Comprehensive WUT Drug Strategy released (January 2025)
- Staffing & Deployment Model developed for 2025–2027, with new hybrid model pushed in 2028–2030 for a capacity of 82 officers, special constables, and civilian staff members
- Emergency Response Officer program created in partnership with the OPP (training starts 2026)
- Force emergency management and business continuity plan under development along with the wildfire safety plans for the WUT
- Civilian compensation review completed along with new positions
- New financial, board, and admin policies rolled out since January 2025
- New tuition assistance program approved — launches January 2026
- IPCO Human Rights Tribunal decision secured pay and pension parity with OPP





The Landscape and Challenges



Challenges

- **Rising Crime and Repeat Offenders:** WTPS continues to face a surge in calls for service — over 6,000 in 2024–25, with 180 repeat offenders responsible for more than 1,000 incidents. This repeat activity strains officers and resources, costing an estimated \$2.2 million annually, not including health or social impacts.
- **Drug, Alcohol, and Organized Activity:** There has been a significant increase in drug possession and trafficking (up 81%) and ATV-related collisions and fatalities since the Robinson Huron Treaty (RHT) Per Capita Distributions began. Substance use and organized criminal activity continue to pose safety risks and lead to longer, more complex investigations.
- **Socioeconomic and Health Barriers:** The effects of the RHT distributions and ongoing poverty, unemployment, addictions, and mental health challenges are contributing to higher rates of victimization and reoffending. WTPS is working with community partners to address these root causes through initiatives like the Situation Table and Bail Compliance Program.
- **Capacity and Resource Limitations:** Rising workloads, growing operational complexity, and increased investigative demands have put pressure on staffing levels. Despite new recruitment efforts, facility expansions, and equipment modernization, sustained long-term funding is needed to support growth and maintain high service standards.
- **Officer Wellness and Operational Strain:** High-stress incidents and growing call volumes have taken a toll on frontline members. WTPS has expanded mental health benefits from \$1,500 to \$5,000 annually, created a full-time Wellbeing Coordinator, and implemented trauma debriefing supports — but the emotional and physical demands remain significant.
- **Building and Sustaining Community Trust:** While community engagement has grown through events, school programs, and social media outreach, rebuilding and maintaining public trust remains a priority. WTPS continues to promote transparency, cultural awareness, and communication, ensuring all members receive trauma-informed and cultural sensitivity training to strengthen community-police relationships.



Challenges Created by the RHT Distributions

- **Surge in Crime and Calls for Service:** Significant increase in calls for service, arrests, and charges since summer 2024. Overall RMS occurrences up 22% across the Territory. Officers are handling more complex, time-consuming investigations requiring extensive court work and follow-up. A call for service is only counted as one RMS occurrence regardless of the number of officers that attend that one call for service (occurrence). In some cases, we have several officers attend a call for service depending upon the threat level or urgency of the matter at hand. It is still only counted as one call in our records management system (RMS).
- **Increased Violence and Risky Behaviours:** Attempted murders up 200% and abductions up 100%. Traffic complaints up 81% and motor vehicle collisions up 69%, many linked to impaired or high-risk driving involving ATVs. Fatalities and serious injuries have also risen, putting pressure on emergency and health services. Many ATV have been purchased with PCD funds by inexperienced and novice ATV operators or by those borrowing machines.
- **Drug and Alcohol-Related Offenses:** Drug possession cases up 81%, reflecting increased circulation of illicit substances. Substance use has contributed to higher rates of domestic disturbances and property-related crime.
- **Community and Officer Impacts:** Growing call volumes have pulled officers away from proactive community policing. Rising mental health, addictions, and family stress have created secondary impacts for community safety and wellbeing. Officers face higher workloads, emotional strain, and longer case resolution times.



The Impact of RHT

- The RHT Per Capita Distributions (PCD), issued in late summer 2024, provided financial benefits to many families — but also led to unintended increases in crime, collisions, and social strain across Wiikwemkoong.
- WTPS data shows a clear and sustained rise in criminal activity, resource demands, and complex investigations following the payouts.
- The RHT distributions have amplified social, economic, and criminal pressures in Wiikwemkoong — not as a result of the payments themselves, but due to the rapid influx of money without sufficient social infrastructure to support community needs.
- WTPS is responding through offender management, bail compliance, mental health partnerships, and community collaboration to stabilize safety and restore balance



Capacity Building



Staff Training and Development

- Staff training and development are **essential for delivering services in a respectful and professional manner**, enhancing morale, and member engagement.
- Participation in training **activities will continue to increase as funding constraints ease and staffing levels improve.**
- The comprehensive staffing model includes building business continuity processes, adding staff to specialty units, and meeting adequate training requirements.
- There will be an **increased need for learning opportunities** as we focus on recruiting consistently while rebuilding the organization with new positions requiring extensive training. In the spring, and fall of 2025, the WTPS hosted 7 Provincial (OPC) police courses and training seminars here on Manitoulin island to enhance officer learning and save costs for travel and lodging accommodations in southern Ontario. We invited our partners organizations and FN police services to participate where we hosted multiple officers from several agencies.
- Implementation of the staffing model requires new job descriptions, vacancy postings work, position definitions with mandatory curricular requirements along with planning for alternate coverage options addressing redundancies identified during analysis.
- Current officers **need updated skills across operational aspects**; newly hired personnel begin their journey equipped via mapped-out curricula tailored over initial three years aligned towards desired expertise paths informed by evaluation processes. We are implementing cultural and traditional training for all officers and staff of the service within the WUT.
- We are also affording our officers and staff to take personal training and educational learning opportunities that are funded by the police service up to one thousand dollars per year/per employee aside from their regular working hours. Staff are encouraged to take local courses and training such as language training, cultural courses, and traditions learning.



Course Completed by WTPS Staff in 2025 (April – November)

- Intimate Partner Violence (SSM) (2)
- Media Relations (3)
- SPAC (1)
- Intoxilyzer (SSM) (2)
- Bicycle Patrol Training (1)
- ATV (2)
- Stay or Go Training (4)
- Human Trafficking Conference (2)
- PPA (2)
- OPC (2)
- Proactive Criminal Investigations Training Seminar (8)
- Sex Assault Investigator Conference (2)
- Coaching Course (1)
- Event for youth interested in policing and/or emergency management (1)
- Experienced Officer Training (1)
- School Liaison Program (1 member from each platoon)
- Special Constable Training (1)
- Basic Constables Training (2)
- Custom Leadership Coaching (1)
- 2IC Training (6)
- Community Moose Hunt event (2)
- Criminal Investigative Training (6)
- CPIC (4)
- Women in Policing Recruitment event (3)
- LEARN Conference (2)
- Lighting the Fire Conference (3)
- Supervisor 300 (2)
- Powercase Management (1)
- IMS 300 (1)
- Criminal Detection Training
- Investigative Interviewing Training
- All WTPS special constables and uniform members recertified in use of force options, including transition to new Taser 7 and Land Mobile Network Training

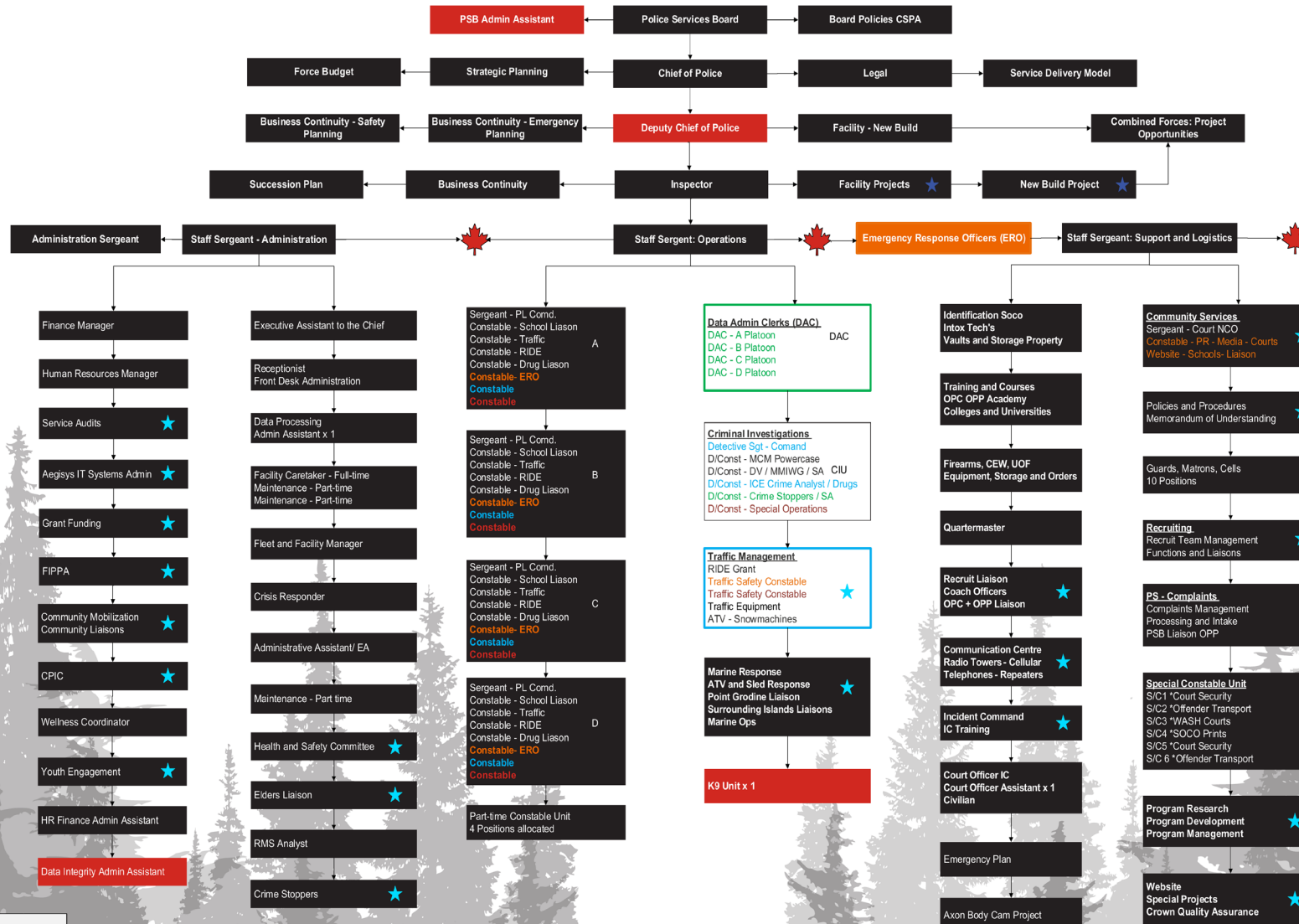


Restructuring and Recruitment Focus

- **Enhanced Capacity & Efficiency:** Building an efficient organization with enhanced capacities within specialty units and supporting infrastructure to participate effectively in combined forces operations.
- **Response to Increasing Workload:** Significant workload increase highlighted by WTPS's five-year average RMS data report and rapid rise in violent crime rates and occurrence investigations necessitating more resources.
- **Community Safety Needs:** Ensuring community public safety needs are met well into the next decade through strategic recruitment efforts.
- **Complex Case Management:** High volumes of service calls coupled with complex event investigations require significant time and effort from multiple officers simultaneously.



Wikwemikong Tribal Police Service 2028 - 2030
Service Delivery Model September 2025



Legend

- Division Commander
- Emergency Response Officer
- Process/Function

Blue Box/Text - New Position, 2025, 7+3
 Orange Box/Text - New Position, 2026, 5+1
 Green Box/Text - New Position, 2027, 1+5
 Maroon Box/Text - New Position 2028-29, 8+2



Looking Ahead



Building on the Momentum

Expand Community Safety Initiatives

- Continue developing the Situation Table to connect at-risk individuals with support before crises occur.
- Grow Offender Management and Bail Compliance programs to reduce repeat offences and protect victims.
- Increase youth-focused education through School Liaison and K-9 awareness programs to promote prevention and positive choices. Drug awareness resistance education for fall 2026.

Invest in People and Wellness

- Provide ongoing mental health and resilience training for all officers with our expanded wellbeing program and peer support initiatives to build our own self-sustaining team.
- Continue leadership development, promotions, and wellness supports through the Wellbeing Coordinator program — the first of its kind in a First Nation police service.
- Expand recruitment and retention initiatives to attract and keep skilled officers and civilian staff.

Modernize Equipment and Technology

- Complete rollout of Automated License Plate Recognition (ALPRS) systems and in-car cameras in all vehicles.

Strengthen Infrastructure and Long-Term Planning

- Continue work toward a new facility build designed for 30-year growth and expanded operational capacity. Initial meetings with Public Safety Canada, and the Indigenous Policing unit for the Ontario Solicitor Generals team went exceptionally well.
- Continue implementing the 2025–2027 Staffing and Deployment Model, ensuring efficient, community-based service delivery. Focus upon the succession management plan for training, mentorships, and education infusion to prepare the next generation of officers and staff for expanded roles.

Deepen Community Engagement and Trust

- Broaden public outreach through community events, communications, and social media transparency.
- Continue collaboration with Elders, schools, and local organizations to ensure culturally grounded, trauma-informed policing.



Our Guiding Priorities

- **Community First:** Every action, program, and partnership will reflect our commitment to the safety and wellbeing of the people we serve.
- **Partnership and Collaboration:** WTPS will deepen collaboration with health, education, justice, and social service partners to address root causes of crime and support healing-based approaches.
- **Innovation and Modernization:** We will continue adopting technology and data-driven strategies to enhance transparency, efficiency, and accountability in policing.
- **Empowering Our People:** We will invest in the wellness, training, and leadership of our members — ensuring every officer and civilian is supported and equipped to succeed.
- **Cultural Integrity and Trust:** WTPS will uphold Anishinaabe values and ensure that every interaction reflects cultural awareness, empathy, and respect for tradition.

Vision for 2026

— **Building a Safer and Stronger Nation.**

WTPS will continue to serve with integrity, compassion, and accountability — adapting to community needs, investing in our people, and ensuring that Wiikwemkoong remains a place of safety, strength, and cultural pride for generations to come.



————— Thank you —————

Wikwemikong Tribal Police
(operating as Wikwemikong Tribal Police Service)

Financial Statements

Year ended March 31, 2025

MANAGEMENT RESPONSIBILITY STATEMENT

The accompanying financial statements of Wikwemikong Tribal Police are the responsibility of Wikwemikong Tribal Police's management and have been prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant policies are described in Note 2 to these financial statements. The preparation of the financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Wikwemikong Tribal Police's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

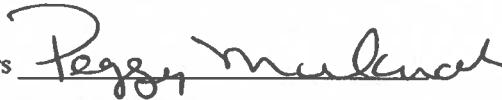
The Board of Directors meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by FREELANDT CALDWELL REILLY LLP, independent external auditors appointed by Wikwemikong Tribal Police. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on Wikwemikong Tribal Police's financial statements.

Ron Gignac, Chief of Police



Chair, Board of Directors





INDEPENDENT AUDITOR'S REPORT

To: The Board of Directors of
Wikwemikong Tribal Police

Opinion

We have audited the financial statements of **Wikwemikong Tribal Police**, which comprise the statement of financial position as at **March 31, 2025**, and the statements of operations and changes in net assets, expenditures and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at **March 31, 2025**, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

Other Matter

Our examination was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statements, and, in our opinion is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT, continued

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements. 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 financial statements, 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 organization's internal control.
- ♦ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ♦ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- ♦ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT, continued

We 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.

Freelandt Caldwell Reilly LLP

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants


Sudbury, Ontario
September 25, 2025

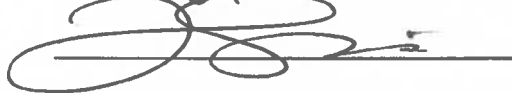
Wikwemikong Tribal Police
Statement of Financial Position
March 31, 2025 with comparative figures for 2024

	2025	2024
Assets		
Current assets		
Cash	\$ 5,910,606	\$ 6,090,688
Accounts receivable (note 3)	407,389	178,987
Prepaid expenses	42,797	42,472
	<u>6,360,792</u>	<u>6,312,147</u>
Capital assets (note 4)	2,552,736	1,789,985
	<u>\$ 8,913,528</u>	<u>\$ 8,102,132</u>
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued liabilities (note 5)	\$ 1,513,010	\$ 761,433
Funding repayable (note 6)	76,213	575,404
Deferred contributions (note 7)	4,771,569	4,975,310
	<u>6,360,792</u>	<u>6,312,147</u>
Deferred capital contributions (note 8)	319,637	456,307
	<u>6,680,429</u>	<u>6,768,454</u>
Net assets		
Unrestricted net assets	-	-
Net assets invested in capital assets	2,233,099	1,333,678
	<u>2,233,099</u>	<u>1,333,678</u>
	<u>\$ 8,913,528</u>	<u>\$ 8,102,132</u>

Contingent liabilities (note 9)

Approved on behalf of Wikwemikong Tribal Police:


 _____ Board Member


 _____ Board Member

Wikwemikong Tribal Police

 Statement of Operations and Changes in Net Assets
 Year ended March 31, 2025 with comparative figures for 2024

	Wikwemikong Tribal Police Service	Wikwemikong Tribal Police Service Board	Net Assets Invested in Capital Assets	Total 2025	Total 2024
Revenues:					
Deferred contributions, beginning of year	\$ 4,975,310	\$ -	\$ -	\$ 4,975,310	\$ 3,011,641
Public Safety Canada (note 9)					
Base funding	4,860,390	41,600	-	4,901,990	4,543,612
Capital funding	-	-	-	-	425,720
Ontario Ministry of the Solicitor General (note 9)					
Base funding	4,486,514	38,400	-	4,524,914	4,194,104
Other funding	1,491,851	-	-	1,491,851	719,256
Contributions to operating revenues by the Wiikwemkoong Unceded Territory	2,381	-	-	2,381	5,445
Other revenues	74,405	-	-	74,405	62,751
Transfers	510	(510)	-	-	-
Adjustment for deferred capital contributions (note 8)	-	-	136,670	136,670	(88,330)
	\$ 15,891,361	\$ 79,490	\$ 136,670	\$ 16,107,521	\$ 12,874,199
Expenditures: (see Statement of Expenditures)	9,573,595	79,490	661,728	10,314,813	7,277,462
Excess (deficiency) of revenues over expenditures before undemoted items	\$ 6,317,766	\$ -	\$ (525,058)	\$ 5,792,708	\$ 5,596,737
Gain on disposal of equipment	-	-	-	-	122,935
Repayable to funders (note 6)	(121,718)	-	-	(121,718)	(478,266)
Deferred contributions, end of year	(4,771,569)	-	-	(4,771,569)	(4,975,310)
Excess (deficiency) of revenues over expenditures	\$ 1,424,479	\$ -	\$ (525,058)	\$ 899,421	\$ 266,096
Transfers for capital asset purchases, disposals, and capital funding repayable	(1,424,479)	-	1,424,479	-	-
Increase (decrease) in net assets	\$ -	\$ -	\$ 899,421	\$ 899,421	\$ 266,096
Net assets, beginning of year	-	-	1,333,678	1,333,678	1,067,582
Net assets, end of year	\$ -	\$ -	\$ 2,233,099	\$ 2,233,099	\$ 1,333,678

See accompanying notes to financial statements

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Wikwemikong Tribal Police

Statement of Expenditures

Year ended March 31, 2025 with comparative figures for 2024

	Wikwemikong Tribal Police Service	Wikwemikong Tribal Police Service Board	Net Assets Invested in Capital Assets	Total 2025	Total 2024
Expenditures:					
Wages and benefits	\$ 7,407,748	\$ -	\$ -	\$ 7,407,748	\$ 5,276,124
Amortization	-	-	661,728	661,728	443,833
Office, general and other	597,808	-	-	597,808	346,793
Professional fees and other fees for service	508,298	7,578	-	515,876	348,358
Vehicle operating	238,941	-	-	238,941	148,138
Training	199,452	11,925	-	211,377	220,587
Travel	168,203	-	-	168,203	34,563
Insurance	146,832	-	-	146,832	139,621
Uniforms and police officer equipment	112,326	-	-	112,326	100,876
Building repair and maintenance	99,555	-	-	99,555	119,432
Board honorariums, meetings and travel	-	59,987	-	59,987	36,460
Communications	40,570	-	-	40,570	31,109
Building utilities	29,717	-	-	29,717	26,448
Equipment rental	24,145	-	-	24,145	5,120
	\$ 9,573,595	\$ 79,490	\$ 661,728	\$ 10,314,813	\$ 7,277,462

See accompanying notes to financial statements

Wikwemikong Tribal Police

Statement of Cash Flows

March 31, 2025 with comparative figures for 2024

	2025	2024
Cash flows from operating activities:		
Excess (deficiency) of revenues over expenditures	\$ 899,421	\$ 266,096
Items not involving cash:		
Gain on disposal of equipment	-	(122,935)
Amortization	661,728	443,833
Amortization of deferred capital contributions (note 8)	(136,670)	(163,168)
	1,424,479	423,826
Net change in non cash items relating to operations:		
Accounts receivable	(228,402)	1,561,112
Prepaid expenses	(325)	147,367
Accounts payable and accrued liabilities	751,577	377,844
Funding repayable	(499,191)	(29,866)
Deferred contributions	(203,741)	1,963,669
	1,244,397	4,443,952
Cash flows from capital activities:		
Capital contribution funding	-	251,498
Proceeds on disposal of equipment	-	220,000
Purchase of capital assets	(1,424,479)	(895,324)
	(1,424,479)	(423,826)
Net increase in cash	(180,082)	4,020,126
Cash, beginning of year	6,090,688	2,070,562
Cash, end of year	\$ 5,910,606	\$ 6,090,688

Wikwemikong Tribal Police

Notes to the Financial Statements

Year ended March 31, 2025 with comparative figures for 2024

1. Nature of operations

Wikwemikong Tribal Police (operating as the Wikwemikong Tribal Police Service) (the "organization") is a not-for-profit organization incorporated without share capital under the laws of Ontario and is not taxable under the Canadian Income Tax Act. The organization was incorporated on March 6, 2002.

The organization's purpose is the provision of police services, law enforcement and crime prevention within the Wiikwemkoong Unceded Territory.

2. Significant accounting policies

The financial statements of the organization have been prepared using Canadian public sector accounting standards for government not-for-profit organizations. The significant accounting policies are detailed as follows:

(a) Basis of accounting

These financial statements reflect the assets, liabilities, net assets, revenues and expenditures of the reporting entity and include the activities of all committees of the organization.

Revenues and expenditures are reported using the accrual basis of accounting.

(b) Fund accounting deferred

The organization follows the fund method of presentation for contributions.

Wikwemikong Tribal Police Service Fund - program funded primarily by the Ontario Ministry of the Solicitor General and Public Safety Canada under the First Nations and Inuit Policing Program agreement to provide policing services to the Wiikwemkoong Unceded Territory.

Wikwemikong Tribal Police Service Board Fund - program funded by the Ontario Ministry of the Solicitor General and Public Safety Canada under the First Nations and Inuit Policing Program agreement to provide funds dedicated to the support and oversight of the Wikwemikong Tribal Police by the organization's board of directors.

Capital Asset Fund – reports funding that is to be spent on major capital purchases required by the organization and the related amortization on capital assets.

Wikwemikong Tribal Police
Notes to the Financial Statements
Year ended March 31, 2025 with comparative figures for 2024

2. Significant accounting policies, continued

(c) Financial instruments

The organization initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The organization subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations in the period they occur.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and funding repayable.

(d) Capital assets

Capital assets are recorded at cost. Amortization is based on their estimated useful lives using the straight-line method over the following time periods:

Automotive equipment	4 years
Building and building additions	20 & 15 years
Computer equipment	4 years
Other equipment for operations	5 years
Furnishings, equipment and other	7 years
Boat	15 years
Paving	25 years
Generator	15 years
Computer software	2 years

Additions are amortized at one-half of the annual rate in the year of acquisition. No amortization is recorded in the year of disposal.

Wikwemikong Tribal Police

Notes to the Financial Statements

Year ended March 31, 2025 with comparative figures for 2024

2. Significant accounting policies, continued

(e) Revenue recognition

The organization follows the deferral method of accounting for contributions, which includes government support.

Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenditures are incurred. Funding received under the funding arrangements which relate to a subsequent fiscal period and the unexpended portions of grants received for specific purposes are reflected as deferred contributions in the statement of financial position.

Specified capital contribution funding provided for capital expenditures are deferred and amortized as revenue on the same basis as the related capital asset is amortized.

(f) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounting estimates used in the preparation of the accompanying financial statements include the estimated useful lives of capital assets, deferred contributions, and amounts repayable to funders.

3. Accounts receivable

	2025	2024
Ontario Ministry of the Solicitor General	\$ 224,793	\$ 42,807
Ontario Minister of Finance	149,135	99,336
Other	28,269	31,652
Public Safety Canada	5,192	5,192
	\$ 407,389	\$ 178,987

Wikwemikong Tribal Police**Notes to the Financial Statements****Year ended March 31, 2025 with comparative figures for 2024**

4. Capital assets

			2025	2024
	Cost	Accumulated amortization	Net	Net
Automotive equipment	\$ 1,847,782	\$ 855,260	\$ 992,522	\$ 600,811
Building and building additions	2,865,102	2,213,193	651,909	736,057
Computer equipment	712,373	377,551	334,822	81,004
Other equipment for operations	700,929	410,941	289,988	107,622
Furnishings, equipment and other	520,638	355,525	165,113	171,031
Boat	71,501	11,343	60,158	64,925
Paving	63,868	5,644	58,224	21,625
Generator	103,650	103,650	-	6,910
Computer software	22,020	22,020	-	-
	\$ 6,907,863	\$ 4,355,127	\$ 2,552,736	\$ 1,789,985

Cost and accumulated amortization at March 31, 2024 amounted to \$5,483,384 and \$3,693,399 respectively.

5. Accounts payable and accrued liabilities

	2025	2024
Trade accounts payable	\$ 947,953	\$ 307,985
Payroll related accruals	524,992	418,183
Accrued liabilities	40,065	35,265
	\$ 1,513,010	\$ 761,433

Wikwemikong Tribal Police**Notes to the Financial Statements****Year ended March 31, 2025 with comparative figures for 2024**

6. Funding repayable

	2025	2024
Ontario Ministry of the Solicitor General - Missing and Murdered Indigenous Women and Girls funding	\$ 44,117	\$ 304,044
Ontario Ministry of the Solicitor General - Other	32,096	54,717
Public Safety Canada - Service Equipment and Vehicle Investment	-	174,222
Public Safety Canada - Other	-	42,421
	\$ 76,213	\$ 575,404
	2025	2024
Opening balance	\$ 575,404	\$ 605,270
Amounts repaid to funders	(620,909)	(508,132)
Current year funding repayable	121,718	478,266
Ending balance	\$ 76,213	\$ 575,404

7. Deferred contributions

	2025	2024
First Nations and Inuit Policing Program (FNIPP)	\$ 4,039,988	\$ 4,975,310
Other	731,581	-
	\$ 4,771,569	\$ 4,975,310

8. Deferred capital contributions

	2025	2024
Balance beginning of the year	\$ 456,307	\$ 367,977
Capital contributions received	-	425,720
Unspent deferred capital contributions repayable (note 6)	-	(174,222)
Amortization of deferred capital contributions	(136,670)	(163,168)
	\$ 319,637	\$ 456,307

Wkwemikong Tribal Police

Notes to the Financial Statements

Year ended March 31, 2025 with comparative figures for 2024

9. Contingent liabilities

i) The organization has entered into accountable funding agreements with the governments of Canada (Public Safety Canada) and Ontario (Ontario Ministry of the Solicitor General) to fund its operations. The organization is subject to audit by the governments, with audit adjustments, if any, repayable to the governments. Should these audits result in recoveries of funding or grants, the amount of these recoveries would be recorded in the accounts in the year in which they are determined.

ii) The organization has been named in an application with the Ontario Human Rights Tribunal, alleging discrimination in employment with damages claimed amounting to \$50,000. At the present time, neither the outcome nor the possible settlement, if any, can be determined. Therefore, no provision regarding any payable with respect to this matter has been recorded in the accompanying financial statements. Should an amount become payable, if any, recognition of an amount will be recorded in the period in which it becomes known.

iii) The organization has been named in three related applications with the Ontario Human Rights Tribunal, with aggregate damages claimed amounting to \$1,963,099. At the present time, neither the outcome nor the possible settlement, if any, can be determined. Therefore, no provision regarding any payable with respect to this matter has been recorded in the accompanying financial statements. Should an amount become payable, if any, recognition of an amount will be recorded in the period in which it becomes known.

iv) The organization has been named as a defendant in a claim by a citizen alleging wrongful arrest and prosecution, with damages totaling \$8,000,000. This matter is currently under investigation. At the present time, neither the outcome nor the possible settlement, if any, can be determined. Therefore, no provision regarding any payable with respect to this matter has been recorded in the accompanying financial statements. Should an amount become payable, if any, recognition of an amount will be recorded in the period in which it becomes known.

v) The organization, in the course of its normal operations, is subject to other claims, lawsuits and contingencies. Accruals are made in instances where it is probable that liabilities may be incurred and where such liabilities can be reasonably estimated. Although it is possible that liabilities may be incurred in instances for which no accruals have been made, the organization has no reason to believe that these matters would have a significant impact on its financial position.

10. Credit facility

A line of credit has been authorized to the organization by TD Canada Trust to a maximum of \$150,000 and bears interest at the bank's prime lending rate plus 0.50% per annum. A general security agreement covering all assets of the organization has been pledged as security. No amount of the line of credit is outstanding as at the organization's fiscal year end (2024 - \$Nil).

11. Employee benefit plan

The organization operates a defined contribution pension plan on behalf of its employees. The assets of the plan are held separately from those of the organization and the funds are independently administered. Contributions paid by the organization during the year amounted to \$659,084 (2024 - \$570,559) and are included in wages and benefits in the statement of expenditures.

Wikwemikong Tribal Police

Notes to the Financial Statements

Year ended March 31, 2025 with comparative figures for 2024

12. Related party

The organization is related to the Wiikwemkoong Unceded Territory by virtue of significant influence due to its operating mandate from the Wiikwemkoong Unceded Territory and a significant funding agreement between the organization, the Wiikwemkoong Unceded Territory, the Government of Canada, and the Government of Ontario. Transactions between the organizations are measured and recorded in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the management teams of the organizations.

13. Comparative amounts

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

14. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring financial risks to or from another party. The organization is exposed to the following risks associated with financial instruments and transactions it is a party to:

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for another party by failing to discharge a financial obligation. The organization's main credit risks are associated with its cash and accounts receivable.

Credit risk associated with cash is minimized by ensuring that this asset is held with a large reputable financial institution with a high credit rating.

The organization's accounts receivable are mainly comprised of amounts due from the governments of Canada and Ontario incurred in the regular course of operations. Management reduces credit risk associated with these receivables by monitoring the balances due to the organization and addressing any significant delay in receipts of funds with the funding agencies.

(b) Liquidity risk

Liquidity risk is the risk that an organization cannot repay its obligations when they become due to its creditors. The organization is exposed to this risk relating to its accounts payable and accrued liabilities of \$1,513,010 (2024 - \$761,433), as well as its funding repayable in the amount of \$76,213 (2024 - \$575,404). The organization reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due, maintains an adequate line of credit and other cash resources to pay these liabilities, and through management's on-going budgeting and expenditure monitoring processes.

Wikwemikong Tribal Police

Schedule 1

Program revenues and expenditures by reporting formats specified by funding agencies
Year ended March 31, 2025

	General Operations	First Nation Officer Fund	Total 2025	Budget 2025
Revenues:				
Public Safety Canada				
Base funding	\$ 4,901,990	\$ -	\$ 4,901,990	\$ 4,901,990
Ontario Ministry of the Solicitor General				
Base funding	4,524,914	-	4,524,914	4,524,914
Other funding	1,259,469	232,382	1,491,851	-
Other revenues	76,786	-	76,786	-
Deferred contributions, beginning of year	4,975,310	-	4,975,310	-
	15,738,469	232,382	15,970,851	9,426,904
Expenditures:				
Salaries and benefits	7,062,178	232,382	7,294,560	7,576,556
General operations and administration	1,449,983	-	1,449,983	282,305
Police facility operations:				
Building operations, repairs and maintenance	129,272	-	129,272	525,000
Building infrastructure	63,725	-	63,725	33,943
Total - police facility operations	192,997	-	192,997	558,943
Transportation and related equipment:				
Transportation costs	238,941	-	238,941	151,124
Related equipment	699,700	-	699,700	151,124
Total - transportation and related equipment	938,641	-	938,641	302,248
Insurance	146,832	-	146,832	146,315
Prisoner keep and escorts	114,555	-	114,555	128,316
Training and recruitment	199,452	-	199,452	254,162
Wikwemikong Police Service Board	79,490	-	79,490	73,929
Capital expenditures	661,054	-	661,054	104,130
	10,845,182	232,382	11,077,564	9,426,904
Program surplus before undernoted items	4,893,287	-	4,893,287	-
Repayable to funders	(121,718)	-	(121,718)	-
Deferred contributions, end of year	(4,771,569)	-	(4,771,569)	-
Program surplus (deficit) for the year	-	-	-	-
Net cumulative operating surplus, beginning of year	-	-	-	-
Net cumulative operating surplus, end of year	\$ -	\$ -	\$ -	\$ -