



Report of the Auditor General of the Ville de Montréal to the City Council and to the Urban Agglomeration Council

For the Year Ended December 31, 2012

Financial Statement Audits

4



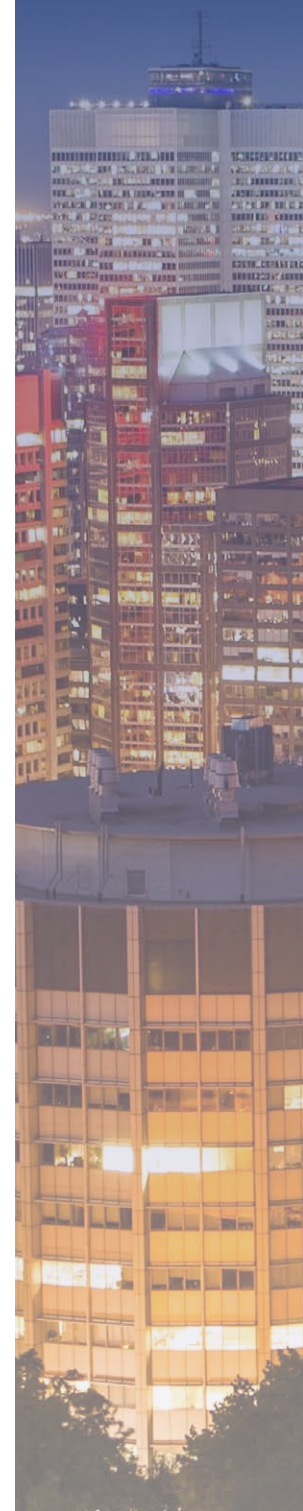


Report of the Auditor General of the Ville de Montréal to the City Council and to the Urban Agglomeration Council

For the Year Ended December 31, 2012

Consolidated Financial Statements of Ville de Montréal

4.1



4. Financial Statement Audits

4.1. Consolidated Financial Statements of Ville de Montréal

The *Charter of Ville de Montréal* and the *Cities and Towns Act* (CTA) both require the city to submit its financial statements to the city clerk's office by March 31 following the close of the preceding year and to the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (MAMROT), using the prescribed form, by April 30.

Consequently, for the fiscal year ended in 2012, we have produced a total of five audit reports regarding the city's financial statements. In March 2013, the independent auditor's reports of the auditor general of the Ville de Montréal expressing an unmodified opinion on the city's consolidated financial statements and on the breakdown of the city's mixed expenditures were issued. Both reports were included in the *Annual Financial Report* filed with the city clerk's office on March 28, 2013. Also, in April 2013, reports on the city's consolidated financial statements, on the breakdown of mixed expenditures and on the city's overall tax rate were produced. These three reports were recorded on the form required by the MAMROT.

The audit work on the city's consolidated financial statements was conducted together with a joint auditor who also expressed an unmodified opinion on the city's financial statements.

In accordance with the provisions of the CTA, the form required by the MAMROT, along with the three abovementioned auditor general's reports and the joint auditor's report on the consolidated financial statements were filed with the city council and the urban agglomeration council before being sent to the MAMROT.

We would like to remind that, given the delay in the appointment of our joint auditor by authorities in 2012, our five reports regarding the fiscal year ended in 2011 were also delivered during the financial period covered by this annual report.

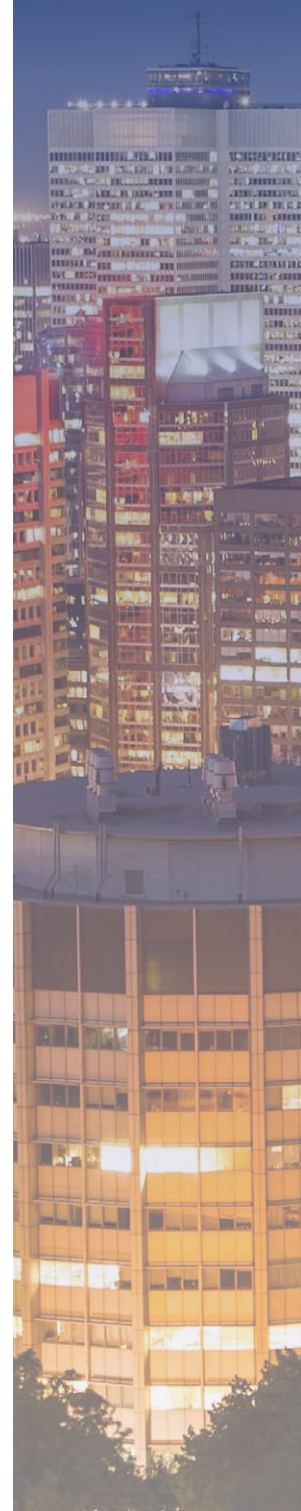


Report of the Auditor General of the Ville de Montréal to the City Council and to the Urban Agglomeration Council

For the Year Ended December 31, 2012

Financial Statements of Other Municipal Bodies

4.2



4.2. Financial Statements of Other Municipal Bodies

In accordance with the *Cities and Towns Act* (CTA) in effect on December 31, 2012, we must audit the bodies' financial statements of every legal person that meets one of the following criteria:

- It is part of the reporting entity defined in the municipality's financial statements;
- The municipality or its representative appoints more than 50% of the members of its board of directors;
- The municipality or its representative holds more than 50% of its outstanding voting shares or units.

Table 1 on the following page lists the other municipal bodies on whose financial statements we are required to produce an audit report and indicates the periods during which the audit reports were delivered for the fiscal years ended in 2010, 2011 and 2012.

Table 1 – Other Municipal Bodies Governed by the CTA and Audit Reports Produced on their Financial Statements as of April 30, 2013

Other municipal bodies	Fiscal year ended in		
	2012	2011	2010
Anjou 80	●	●	●
Bixi Toronto Inc.		●	×
Conseil des arts de Montréal	●	●	●
Conseil interculturel de Montréal		●	●
Corporation d'habitation Jeanne-Mance	●	●	●
Fiducie du Technoparc Montréal	●	●	×
Office de consultation publique de Montréal	●	●	●
Office municipal d'habitation de Montréal	●	●	●
Société de gestion Marie-Victorin	●	●	●
Société de gestion du port de plaisance de Lachine ^a	●	●	●
Société de jalonnement dynamique de Montréal	●	×	×
Société de transport de Montréal (2 reports)	●	●	●
Société de vélo en libre-service		●	×
Société en commandite Stationnement de Montréal	●	●	×
Société d'habitation et de développement de Montréal	●	●	●
Société du parc Jean-Drapeau	●	●	●
Technoparc Montréal	●	●	×
Trangesco S.E.C.	●	×	×

^a New name since August 15, 2012. Formerly the Société de gestion NauBerges de Lachine.

Legend:

- Reports produced between May 1, 2012, and April 30, 2013.
- Reports produced before May 1, 2012.
- × No report to produce; bodies added to our reporting entity at a later date.