

5.4



Éco-Quartier Program and Eco-Centres

Summary of the Audit

Purposes

- Ensure that the awarding of contracts to delegated organizations for the management of eco-centres and the transport of waste to recycling or recovery sites is being carried out in an objective, transparent and fair manner.
- Ensure that the amounts allocated by the city to delegated organizations for the management of the Éco-quartier program and the management of eco-centres are subject to a regular reporting process enabling evaluation of the results obtained.

Results

In addition to these results, we have formulated various recommendations for the business units.

The details of these recommendations and our conclusion are outlined in our audit report, presented in the following pages.

Note that the business units have had the opportunity to formulate their comments, which appear after the audit report recommendations.

The audit points out shortcomings with regards to the compliance with the contract awarding process for the management of eco-centres and for the transport of waste. Doubts have been raised whether the principles of fairness and transparency that should govern the procedures for soliciting contracts and inviting competition from suppliers were tainted in the contract awarding process for the management of eco-centres. In the circumstances, we considered it appropriate to forward the file to the Bureau de l'inspecteur général of the city, so that it may pursue any investigations it deems appropriate.

As for Éco-quartier program, which comes under the responsibility of the audited boroughs, the audit points out shortcomings regarding accountability.

In our opinion, several improvements should be made taking into account the main findings hereunder.

- The mandatory publication of information in the Système électronique d'appel d'offres of the Government of Québec is not always carried out in accordance with the rules established in section 477.5 of the *Cities and Towns Act*.
- The examination of tenders for the management of eco-centres raises questions about the fairness of the contract awarding process.
- The financial contributions allocated by the boroughs to the Éco-quartier program are not being subjected to a documented evaluation of the degree to which the activities carried out help achieve the city's strategic sustainable development targets.

Table of Contents

1. Background	259
2. Purposes and Scope of the Audit	261
3. Main Findings	262
4. Audit Results	262
4.1. Compliance with the Contract Awarding Process for the Management of Eco-Centres and for the Supply of Containers and the Transport of Waste	263
4.2. Accountability Reporting	278
5. Conclusion	286
6. Appendices	288
6.1. Purposes and Evaluation Criteria.....	288
6.2. Summary of Financial Contributions Authorized by the Boroughs Under the Éco-Quartier Program, 2013 to 2016.....	289
6.3. Locations of Eco-Centres in the Ville de Montréal.....	290
6.4. Selection of Organizations Designated to Manage Eco-Centres, 2003 to 2016.....	291
6.5. Calls for Tenders to Manage Eco-Centres, 2010 to 2016.....	292
6.6. Calls for Tenders to Provide Containers and Transportation for Waste, 2009 to 2016.....	295
6.7. Publication of Contract Information in the Système électronique d'appel d'offres	296

List of Acronyms

CTA	<i>Cities and Towns Act</i>	NPO	Non-profit Organization
MAMOT	Ministère des Affaires municipales et de l'Occupation du territoire	SEAO	Système électronique d'appel d'offres

5.4. Éco-Quartier Program and Eco-Centres

1. Background

The Éco-quartier program was created in 1995 by the Ville de Montréal (the city) when it was setting up its program for the selective collection of recyclable materials from the streets.

Implemented in most of the boroughs (15 of the 19 boroughs)¹, the mission of the Éco-quartier program was to promote and implant eco-conscious habits among Montrealers in order to improve their living environment through targeted and citizen-driven environmental actions. There were four key components to the Éco-quartier program:

- **Cleanliness:** improvement of lanes, clean-up drives with residents, dog cleanliness awareness, etc.
- **Ecological waste management:** distribution of recycling bins; introduction of selective collection in dwellings, businesses and institutions; 4R awareness (reduce at source, reuse, recycle and recover); creation of community composting sites, etc.
- **Beautification:** distribution and planting of flowers, creation of murals, etc.
- **Nature in the city:** promotion of biodiversity, urban agriculture, planting trees and shrubs, greening vacant spaces; revitalizing river banks; creating green lanes, etc

As a result of the municipal amalgamation in 2002, responsibility for the Éco-quartier program was transferred to the boroughs. Since that time, management of the program and its financial support have been handled exclusively by the city's boroughs. The boroughs are able to fulfill their responsibilities in this regard through financial contributions made to community non-profit organizations (NPOs), which are the sponsors of the Éco-quartier program. These organizations receive a mandate from the boroughs that may vary from one to three years. For the years 2013 to 2016, the financial contributions allocated to the Éco-quartier program totalled \$13.4 million, representing an expenditure ranging from \$0.2 million to \$2.1 million, depending on the borough concerned (see Appendix 6.2).

It is important to distinguish the éco-quartiers from the eco-centres that exist within the territory of Montréal: the latter are sites made available to all residents, where they can bring waste materials to be recovered and re-used. This includes recyclable materials, metals, electronic products, tires, appliances, construction, renovation and demolition

¹ According to the information obtained, four other boroughs of the city (Anjou, LaSalle, Outremont and Le Plateau-Mont-Royal) assumed program management.

(CRD)² and household hazardous waste (HHW).³ Each year, there are more than 250,000 visits, and just over 87,000 tonnes of waste are deposited.⁴

Unlike éco-quartiers, which come under local jurisdiction, eco-centres fall under the jurisdiction of the agglomeration.⁵ The *Act respecting the exercise of certain powers in certain urban agglomerations*⁶ stipulates that the disposal and recovery of waste are agglomeration powers. However, the city's Service de l'environnement assumes this responsibility for all the related cities making up the Montréal agglomeration.

On August 27, 2009,⁷ the Montréal agglomeration adopted the *Plan directeur de gestion des matières résiduelles de l'agglomération de Montréal 2010-2014*⁸, which is part of the *Environmental Quality Act*⁹ and of the objectives set out in the *Politique québécoise de gestion des matières résiduelles* of the Government of Québec.

In addition, on June 22, 2016, the urban agglomeration council adopted the *Sustainable Montréal 2016-2020* development plan,¹⁰ which succeeded the *Plan de développement durable de la collectivité montréalaise 2010-2015*.¹¹ The *Sustainable Montréal 2016-2020* plan provides the framework for sustainable development for the next five years for the agglomeration as a whole. In particular, it aims to meet governmental recovery objectives for recyclable material (70%) and organic materials (60%) by 2020.

In this context, it appears that the Éco-quartier program and the eco-centres constitute means that are recommended by the boroughs and by the Service de l'environnement of reaching residents and thus helping to achieve the recovery objectives of the waste management master plan and, concurrently, the sustainable development plan.

² They include: wood, gypsum, metals, asphalt, concrete and stone.

³ These are household products that may pose a health or environmental hazard when used, stored or disposed of inappropriately (e.g., paint, solvents, batteries, motor oil).

⁴ According to data for the years 2013 to 2015 compiled by the Service de l'environnement for all eco-centres in operation.

⁵ The agglomeration powers concern the powers relating to the services provided to all the citizens of the island of Montréal and are exercised by the urban agglomeration council. As for the city's local powers, they are shared between the city council and the borough councils.

⁶ CQLR, chapter E-20-20.001, sections 16, 17 and 19, paragraph 6.

⁷ Resolution CG09 0346.

⁸ This refers to the most current version available to date. Produced by the Direction de l'environnement et du développement durable of the Ville de Montréal.

⁹ CQLR, chapter Q-2, section 53.4.

¹⁰ Resolution CG16 0437. Produced by the Direction de l'environnement et du développement durable of the Ville de Montréal.

¹¹ Produced by the Direction de l'environnement et du développement durable of the Ville de Montréal.

2. Purposes and Scope of the Audit

The purpose of the audit was to ensure that the awarding of contracts to delegated organizations for the management of eco-centres and the transport of waste to recycling or recovery sites is being carried out in an objective, transparent and fair manner.

In addition, the audit aimed to ensure that the amounts allocated by the city to delegated organizations for the management of the Éco-quartier program and the management of eco-centres are subject to a regular reporting process enabling evaluation of the results obtained.

Our audit work mainly focused on the years 2013 to 2016. However, for some aspects, data prior to these years were also considered. The audit took place during the period from June 2016 to February 2017.

With regard to the Éco-quartier program in particular, our audit work was carried out in the following boroughs:

- Ahuntsic-Cartierville (Division relations avec les citoyens et communication);
- Mercier–Hochelaga-Maisonneuve (Direction des travaux publics);
- Rosemont–La Petite-Patrie (Division des communications);
- Villeray–Saint-Michel–Parc-Extension (Direction des travaux publics).

With regard to the eco-centres, our audit work was mainly been carried out with the Service de l'environnement (Division planification et opérations – gestion des matières résiduelles). However, for certain aspects related to the awarding of contracts, the Service de l'approvisionnement (Division de l'acquisition de biens et services) was also audited.

Our audit work consisted of conducting interviews with staff, examining various documents and conducting surveys that we considered appropriate in obtaining evidence. This audit is based on a review of the evaluation criteria presented in Appendix 6.1.

3. Main Findings

The audit work carried out revealed that improvements need to be made due to the following:

- The mandatory publication of information in the *Système électronique d'appel d'offres (SEAO)* of the Government of Québec is not always carried out in accordance with the rules established in section 477.5 of the *Cities and Towns Act (CTA)*;¹²
- The examination of tenders for the management of eco-centres raises questions about the fairness of the contract awarding process;
- The financial contributions allocated by the boroughs to the Éco-quartier program are not being subjected to a documented evaluation of the degree to which the activities carried out help achieve the city's strategic sustainable development targets.

4. Audit Results

Let us first note that there are currently seven eco-centres operating in Montréal (see Appendix 6.3), namely:

1. Acadie Eco-centre located in the Ahuntsic-Cartierville borough;
2. Côte-des-Neiges Eco-centre located in the Côte-des-Neiges–Notre-Dame-de-Grâce borough;
3. LaSalle Eco-centre located in the LaSalle borough;
4. Rivière-des-Prairies Eco-centre located in the Rivière-des-Prairies–Pointe-aux-Trembles borough;
5. La Petite-Patrie Eco-centre located in the Rosemont–La Petite-Patrie borough;
6. Saint-Michel Eco-centre located in the Villeray–Saint-Michel–Parc-Extension borough;
7. Saint-Laurent Eco-centre located in the Saint-Laurent borough (open since June 28, 2016).

Until November 15, 2015, the Eadie Eco-centre, located in Le Sud-Ouest borough, was also active. It has since been permanently closed due to the construction of the new Turcot interchange.

It should be noted that the materials received by eco-centres must be sorted and then transported by containers to final disposal or treatment sites where the materials may be recycled, composted or sold. Through various contracts, the Service de l'environnement assigns to organizations or specialized firms the management of eco-centre operations, as well as the supply of containers and the transport of wastes recovered from them.

¹² CQLR, chapter C-19.

By their nature, these contracts fall under the category of "Provision of goods and services other than professional services." In accordance with the provisions of section 573 of the CTA, for this type of contract in a tender (public or by invitation), the general rule is to award the contract to the lowest compliant bidder. However, for this type of contract, the CTA permits the option of evaluating bids using a bid weighting and evaluation system based on qualitative criteria (e.g., company experience, quality of customer service) for which each is awarded a certain number of points out of 100. Under these circumstances, an "envelope" weighting and evaluation system may be used for which the price must be given one of the highest weightings among the evaluation criteria. Or, a two-envelope evaluation system (weighting and evaluation),¹³ may be used, in which case the price contained in the second envelope is revealed only if the bidder obtains the pass mark of 70% following a qualitative evaluation of its bid. In either case, the evaluation of the bids requires that the grid containing the evaluation criteria be approved in advance and that a selection committee be created in compliance with certain requirements and formally approved.¹⁴ The contract must ultimately be awarded to the bidder with the highest score.

That being said, in order to validate the compliance of the process leading to the awarding of these contracts for the management of eco-centres and for the supply of containers and the transport of residual materials, we first identified all the contracts awarded for the period from 2009 to 2016. Although the scope of our work mainly concerned the years 2013 to 2016, we had to extend our examination back to 2009 in order to take into account the fact that some of the contracts included in the audited period began prior to 2013.

4.1. Compliance with the Contract Awarding Process for the Management of Eco-Centres and for the Supply of Containers and the Transport of Waste

Both for operations related to the management of eco-centres and the supply of containers and the transport of waste materials, calls for tenders are generally launched to award as many contracts as there are eco-centres in operation. In this way, interested bidders can submit an offer of service for one or more eco-centres. For example, in the case of eco-centre management, our sample consists of five calls for tenders (4 public and 1 by invitation), resulting in the awarding of 22 contracts for the period 2010-2016 (see Appendix 6.5). Regarding contracts to supply containers and transport waste, seven tenders (6 public and 1 by invitation) were counted for the period 2009 to 2016, for a total of 24 contracts (see Appendix 6.6).

In the light of the information presented in Appendices 6.5 and 6.6, it is clear that these contracts awarded by the Service de l'environnement represent a significant part of

¹³ The use of this system is mandatory for the evaluation of professional services.

¹⁴ Currently, this responsibility is assumed by the Service de l'approvisionnement.

the operational budgets devoted to the operation of the eco-centres. In particular, the last call for tenders to award eight contracts for the management of eco-centres from 2015 to 2019 involves an expenditure of \$10.5 million (taxes and contingencies included). Regarding the last call for tenders for the services of a firm to supply containers and to transport waste from 2016 to 2019, seven contracts were awarded for a total value of \$9.4 million (taxes and contingencies included).

For all these contracts related to the calls for tenders that were issued, our audit work initially consisted of ensuring that the awarding process had been carried out in accordance with the legislative provisions of section 573 of the CTA. The following aspects were specifically examined:

- Conformity between the awarding method selected, taking into account the value of the contract (e.g., by private contract, by invitation to tender or by public tender) and the appropriateness of the evaluation of the bids received, according to the specific characteristics of the chosen evaluation method (lowest compliant bidder or use of a system of evaluation and weighting of bids in one or two envelopes);
- Evidence of publication in SEAO approved by the Government of Québec and in newspapers, where applicable;
- Punctual receipt of bids (e.g., minimum of 15 days in the case of a public call for tenders);
- Compliance with the rules governing the determination and approval of the evaluation criteria used, as well as with those concerning the make-up of a selection committee (including approval of said committee), if applicable;
- Compliance with the awarding of the contract, either to the lowest compliant bidder or to the bidder awarded the highest score, as the case may be.

We have also validated that the obligations relating to the publication in SEAO of certain contract information have been met in accordance with the CTA. Since April 1, 2011, new legislative provisions have been introduced in the CTA in sections 477.4 to 477.6. These provisions relate mainly to the obligation of all municipal bodies to publish in SEAO a list of all contracts concluded with an expenditure of at least \$25,000.¹⁵ This list must be updated at least once a month and must contain, for each contract, the following information:

- Price of the contract awarded and name of the successful bidder with whom it was concluded;
- Purpose of the contract;
- For contracts entered into following a call for tenders process: the name of each bidder, the amount of each bid and, where applicable, identification of each bid that was lower than the bid accepted and was considered non-compliant;
- In the case of a contract involving an expenditure of \$100,000 or more: the price of the contract as previously estimated by the successful bidder (registered at the time of publication of the result of the contract award);

¹⁵ Work contracts were excluded.

- Total amount of the expenditure actually incurred (this amount must include, where applicable, contingent expenditures and expenditure on duly authorized additional work).

Concurrently, for each of the contracts examined, we sought to corroborate the following aspects:

- Existence of documentation of a detailed cost estimate (signed and dated) showing evidence of approval by a designated official prior to the evaluation of the bids received;
- Completeness of the information disclosed used in the decision-making summary approving the awarding of the contract with regard to, among other things, the number of contractors, the number of bidders, and, if applicable, an explanation of the difference between the bid accepted and the estimated cost of the contract.

That said, for all contracts reviewed, our audit work revealed that the contract awarding process was generally conducted in accordance with the provisions of section 573 of the CTA. In addition, the decision-making summaries disclosed the expected information.

4.1.1. Publication in SEAO and Estimates of Detailed Costs

4.1.1.A. Background and Findings

For calls for tenders whose contracts were awarded after April 1, 2011, we did identify some non-compliance under section 477.5 of the CTA concerning certain information that had to be published in SEAO. As a result, the following shortcomings were noted (see Appendix 6.7):

- Results of an invitation to tender were not published in SEAO.
- Publication of the cost estimate for a contract is mandatory for all contracts of \$100,000 or more. It should be noted that this cost estimate must be entered and displayed in SEAO only at the time of publication of the result of the contract award. We found that cost estimates were not published for four of the seven public tenders. In addition, in cases where the cost estimate was published (three out of seven), we found that for two of these three cases it did not correspond to the amount indicated in the decision-making record. For these reasons, six of the seven calls for tenders examined are considered non-compliant with respect to the publication of the cost estimate in SEAO.
- The opening result, which includes the name of each bidder and the bid price, must be entered in SEAO for both invited tenders and public tenders. This was not done for three of the nine calls for tenders subject to this requirement. In addition, a publication time-lag of more than one month was observed for four of the seven calls for tenders for which this information had been published, thus rendering them non-compliant under the regulation in section 477.5 of the CTA requiring that

it be updated in SEAO at least once a month. Therefore, seven of the nine tenders examined are considered non-compliant.

- The result of the contract award, which includes the name of the selected supplier and the contract amount, was not been published for four of the nine calls for tenders subject to the regulation, and for four others out of the nine a reasonable deadline for publication was not met. Thus, the publication of the award result is compliant for only one of the nine audited calls for tenders.
- The amount of the expenditure actually made must be published as soon as possible in SEAO. This amount was published in accordance with the law for only one of the calls for tenders examined, while the contracts related to two other calls for tenders have not yet been completed. The rate of non-compliance with this obligation is therefore six out of seven calls for tenders.
- The responsibility for publication in SEAO depends on the type of contract (e.g., goods and services or professional services), the nature of the call for tenders (e.g., by invitation or public) and the stage in the process (e.g., publication of the call for tenders in SEAO, the opening result, the award result, cost estimate and amount of expenditure actually made at the end of the contract). It should be noted that the audited calls for tenders were for contracts for goods and services other than professional contracts. Thus, in the case of an invitation to tender, the applicant (in this case the Service de l'environnement) is generally responsible for publishing in SEAO the various stages involved in this type of contract. However, in the case of public tenders, the publication process in SEAO involves shared responsibilities. In particular, the Service de l'approvisionnement¹⁶ is responsible for the stages related to the publication of the calls for tenders in SEAO and in newspapers, as well as for publishing the result of the opening of bids. For its part, the Service de l'environnement is responsible for publishing the award result, the amount of the cost estimate and the amount of the expenditure actually incurred at the end of the contract.

Therefore, we are of the opinion that internal mechanisms should be established to ensure that the information to be published in SEAO is tracked with respect to all contracts that are subject to the application of the legislative provisions.

In this regard, it should be noted that there is an administrative framework in the city entitled *Publication des contrats dans SEAO (directive)*.¹⁷ The purpose of this framework, which is to set out the standards for publishing contract information in SEAO, was updated and approved by the city's Direction générale on October 20, 2016

With respect to contract cost estimates, it should be noted that for any contract involving an expenditure of \$100,000 or more, section 477.4 of the CTA requires that

¹⁶ This department is under the Direction générale adjointe aux services institutionnels.

¹⁷ Administrative framework issued by the Service de l'approvisionnement (number C-RM-APP-D-16-003).

all municipalities estimate the contract price before the opening of bids or before the awarding of the contract, if no call for tenders has been issued. However, the preparation and documentation of a detailed cost estimate (supporting hypotheses) prior to the awarding of a contract is first and foremost a good management practice. This is an important step in permitting evaluation of the reasonableness of the bids received and ultimately in making an informed decision on whether or not to award a contract. To this end, our audit work enabled us to observe the following facts concerning the 12 calls for tenders examined:

- For three calls for tenders, a detailed cost estimate was presented. In one case, it was presented as a confidential attachment to the decision-making summary to authorize the call for tenders. For another, it appears in the decision-making summary that awards the contract following the bid opening. In the third case, it is a detailed estimate presented in a document given to us by the manager responsible for eco-centres. We were not able to determine in any of these cases who had prepared the estimate, the date of its preparation, or even of its approval.
- For eight calls for tenders, the only information available for this purpose appeared in the decision-making summary concerning the awarding of the contract following the bid opening. The overall cost estimate per eco-centre (or for all eco-centres) was presented for comparison with the bids received and to explain discrepancies. The detailed documentation of the cost estimate, which had to be signed, dated and approved in advance, has not been documented.
- Finally, for call for tenders, we do not find in the decision-making summary or in the file prepared by the Service de l'environnement that a cost estimate had been prepared. According to the information obtained from the section head responsible for the management of eco-centres, for all the calls for tenders examined, the information that we found concerning the cost estimates was the only one in existence.

In the circumstances, we believe that the necessary efforts must be made to ensure that detailed cost estimates are rigorously documented, dated and signed by the person assigned to this task and are kept, following approval by a higher-ranked person.

RECOMMENDATIONS

4.1.1.B.

We recommend that the Service de l'approvisionnement and the Service de l'environnement make the necessary arrangements to ensure the implementation of the existing administrative framework for the publication of information in the Système électronique d'appel d'offres to ensure that full and accurate information is published in a timely manner with respect to the contracts awarded, in accordance with the law.

4.1.1.C.

We recommend that the Service de l'environnement reiterate to the staff responsible the importance of documenting, dating, signing, approving and keeping detailed cost estimates so that they may be referred to easily, but also so that they can be used to support the decision on whether or not to award contracts.

BUSINESS UNITS' RESPONSES

4.1.1.B.

Service de l'approvisionnement

[TRANSLATION] In 2016, the Service de l'approvisionnement undertook necessary measures to ensure the reliability and updating of the information entered into the SEAO. They include:

- Restructuring of the "Ville de Montréal" organization in the SEAO to provide an overview of the data of all business units;*
- Preparation of a guide to the compilation of expenditures. The document was forwarded to the business units on February 17, 2016. It sets out useful steps in the extraction and transmission of expenditures for publication at the end of the contract. A memorandum on this subject was also sent to heads of departments and boroughs;*
- A second memorandum was sent on March 9, 2016 to all heads of departments and boroughs reminding them of the importance and obligation of publishing contracts in the SEAO;*
- The Service de l'approvisionnement training team developed a course on the publication in the SEAO of tender results and ends of contracts. The course specifies the relevant information to be entered when the awards and ends of contracts for mandated calls for tenders are published. The training manual is available to everyone on the Service de l'approvisionnement's intranet site.*

The Service de l'approvisionnement is currently working on updating the data for non-mandated calls for tenders from 2011 to 2016. To this end, a process, procedure and matrix (RACI) have been set out to identify the roles and responsibilities of those in the department for inputting data. A first phase of the updating process has already been completed.

Continuing the updates for non-mandated calls for tenders from 2011 to 2016. It should be mentioned that of the nine tenders issued by the Service de l'environnement, as set out in Appendix 6.7 of the audit report, four are covered by this update. The practice of double entry of data for mandated tenders was established only in mid-2014. (Planned completion: June 2017)

Service de l'environnement

[TRANSLATION] The inputting of publications in the SEAO was delegated by the Service de l'approvisionnement to the departments

	<p>and boroughs on May 27, 2014. Four of the nine tenders conducted after that date, as shown in Appendix 6.7 of the audit report, fall under the responsibility of the Service de l'environnement (AOP 14-14069, AOP 15-14968, AOP 16-15121, DA 1570350001).</p> <p>For tenders from 2011 to 2014, the updating in the SEAO will be done by the Service de l'approvisionnement.</p> <p>Data from all tenders from 2014 to 2016 is currently being validated and the necessary corrections will be made in the SEAO.</p> <p>The roles and responsibilities of those in the Service de l'environnement for inputting tendering data will be reviewed, and employees involved in the Service de l'environnement will be given training on the publication of information in the SEAO. The training will be produced by the Service de l'approvisionnement and updated in August 2016 (Procedure: Publication des résultats d'adjudication et de fin de contrat par le requérant dans le SEAO). In addition, an internal control procedure regarding the necessary steps to be taken when information is entered in the SEAO will be introduced to support the training. (Planned completion: June 2017).</p>
4.1.1.C.	<p>Service de l'environnement</p> <p>[TRANSLATION] Following the Auditor General's recommendations, a procedure will be developed to ensure that the responsible manager systematically approves in writing all estimates produced, dated and signed by the professional concerned. (Planned completion: May 2017)</p>

4.1.2. Evaluation of Bids

4.1.2.A. Background and Findings

On another matter, all the contracts related to the calls for tenders in our sample were also examined with a view to validating that the awarding of these contracts was done by means of an objective, transparent and fair process.

In this regard and in light of the review, we observed that from 2009 to 2016 a large proportion¹⁸ of the contracts for supplying containers and transporting waste had been awarded to transport company "1" (see Appendix 6.6). However, we found no evidence that would lead us to believe that the internal processes resulting in the awarding of contracts might have favoured one bidder over another. These contracts

¹⁸ These contracts awarded to transport company "1" represent 62.5% of the population examined, or 15 of the 24 contracts.

were awarded to the bidder that submitted the lowest compliant bid according to the general evaluation method applicable to this type of contract.

Regarding the contracts awarded for the management of the eco-centres (see Appendices 6.4 and 6.5), the analysis carried out revealed the following findings:

- In examining the history presented in Appendix 6.4 of this report, we note that organizations "A" and "B" are those to which the management of eco-centres has been entrusted on a more recurrent basis in recent years. In particular, from 2003 to 2007 (five years), organization "B" was almost exclusively the successful bidder for four of the six eco-centres that were active at the time: Acadie, Côte-des-Neiges, Rivière-des-Prairies and Saint-Michel. Organization "A" then managed only the Eadie eco-centre. Subsequently, from 2008 to 2010, organization "B" managed two of the six eco-centres: Côte-des-Neiges and Rivière-des-Prairies. Organization "A" managed three of the six: Acadie, Eadie and La Petite-Patrie.

However, we saw that since 2011 organization "A" won virtually¹⁹ all the contracts awarded by the Service de l'environnement to manage all eco-centres. Of the five calls for tenders in our sample, excluding the call for tenders cancelled²⁰ in early 2011 for which organization "A" was the successful bidder, the value of the contracts won by organization "A" represented close to \$16 million (see Table 1).

Table 1 – Summary of Contracts Won by Organization "A" Since 2011 for the Management of All Eco-Centres

Year of contract	Call for tenders no.	Duration of contract	No. of eco-centres involved in call for tenders	No. of contracts awarded to organization "A"	Expenditure approved (taxes and contingencies included, if applicable)
2011	AOP 10-11441	9 months	6	6	\$552,200
2011-2014	AOP 11-11557	36 months	7	7	\$4,885,561
2015-2019	AOP 14-14069	56 months	8	8	\$10,450,158
Total					\$15,887,919

- We note that a few months before the last call for tenders (AOP 14-14069) for the management of eco-centres was published in SEAO (November 12, 2014), a letter dated March 17, 2014 and signed by the city manager was forwarded to the deputy

¹⁹ One other call for tenders (AOI-11640) for the management of the LaSalle eco-centre was won by another organization for a period of three months: organization "C."

²⁰ Call for tenders AOP 10-11437.

minister of the Ministère des Affaires municipales et de l'Occupation du territoire (MAMOT). The letter in question asked MAMOT to exempt the city from proceeding by way of a public call for tenders to enable it to conclude a contract by private agreement with organization "A" (an NPO) for the management of the eco-centres for a period of five years. It was then stated in the letter (quote): [TRANSLATION] *"This private contract would ensure the stability of low-cost management operations of eco-centres. It would also help to maintain the quality of service to the public by promoting the social economy."*

However, in a letter dated September 24, 2014, MAMOT denied the requested exemption and directed the city to proceed in accordance with the usual rules applicable to the awarding of this type of contract. It should be noted that the CTA (section 573.3, clause 1, paragraph 2.1) allows a private contract to be awarded to an NPO except for services related to the collection, transport, transshipment, recycling or recovery of waste. In view of this section of the CTA, contracts for the management of eco-centres are not eligible for CTA exemption.

- As with contracts for supplying containers and transporting waste, these eco-centre management contracts in excess of \$100,000 are covered by the CTA's general regulation on the awarding of contracts, requiring that they be awarded to the lowest compliant bidder following a public call for tenders. We note that during the period under review (2010-2016), the preferred method for evaluating bids varies (see Appendix 6.5) and leans more toward the concepts of qualitative evaluation of bids. In 2014, following MAMOT's refusal to allow the city to award a private contract to organization "A," the Service de l'environnement opted for a two-envelope weighting and evaluation system. This permits the attribution of even more importance to qualitative evaluation, since the price, under the rules governing this method of evaluation, is not considered in the qualitative evaluation of bids at the first stage of the process.

Although the qualitative evaluation of bids is permitted by the CTA for this type of contract, such a choice nevertheless raises questions as to the real reasons that motivated the Service de l'environnement to change its method of evaluating the bids received.

- Was it to establish the bidder's qualification without having to consider the price at the first stage?
- Would it have been easier, therefore, to remove a bidder?
- As mentioned above, when a bid evaluation and weighting system is used (one or two envelopes), a selection committee, whose work is coordinated by a secretary, must be set up in order to analyze and evaluate the bids received based on the criteria used in the evaluation grid. It should be noted that under section 573 of the CTA and the *Guide de référence des systèmes de pondération et d'évaluation, des comités de sélection et des comités techniques* (the Reference Guide)

developed by the city's Service de l'approvisionnement, there are rules governing the selection of members sitting on the selection committee. In particular, one of the criteria for inclusion stipulates that: [TRANSLATION] *"The project manager cannot be a member of the committee, even as an observer."*

However, we question the objectivity of the selection committees that were formed to evaluate the bids received with respect to calls for tenders AOP 10-11437, AOP 11-11577 and the latest one, AOP 14-14069 (see Appendix 6.5). In examining the supporting documents, in particular email exchanges between the Service de l'approvisionnement and the Service de l'environnement regarding proposals of members for the selection committee and obtaining their approval, we note the following:

- Approval of the selection committee was obtained for each of the call for tenders examined, in accordance with the provisions in force at the time the tenders were launched;
- The section head responsible for managing eco-centres, who is also the main stakeholder of the organization that had been selected for several years to handle the management, has consistently been a member of all the selection committees (3) that we have examined;
- Some of the evidence documented and the information gathered during the interviews tend to show that the section head responsible for the management of eco-centres himself proposed the members of the selection committee. In particular, when the selection committee for the last call for tenders (AOP 14-14069) was created, the selection committee's approval (which came from the Service de l'approvisionnement) was communicated directly to the section head responsible for the management of eco-centres. When asked about this, he mentioned that he had himself taken the steps to recruit the members of the selection committee for call for tenders AOP 14-14069. In this regard, the Service de l'approvisionnement's Reference Guide states: [TRANSLATION] *"The project manager must nominate the members of the selection committee."*
- In an interview, the section head responsible for eco-centre management mentioned that he was involved in the development of the call for tenders documents.

Under the circumstances, it appears to us with some conviction that the involvement of the section head in question in the tendering process leading to the award of contracts for the management of eco-centres is very closely related to the responsibilities normally assigned to a project manager. In addition, we believe that, as the primary stakeholder responsible for ensuring the proper conduct of eco-centre operations, this section head, at least in terms of optics, was putting himself in a conflict-of-interest position on the selection committees.

We reviewed the Service de l'approvisionnement's Reference Guide to identify any kind of definition of the "project manager's" duties, but did not find any particular

specifications. In addition, two Service de l'approvisionnement managers were contacted to confirm that there was no definition of the "project manager's" duties. According to the information we obtained from the department, the project manager would be the person who communicates the tendering information to the Service de l'approvisionnement without any further explicit reference.

That being said, it is well known that the way in which one or two envelope bids are evaluated is largely based on the principle that the objectivity of the selection committee set up to conduct the analysis of the bids has been preserved. In this sense, in order to avoid any confusion or misinterpretation, we believe that the Reference Guide distributed by the Service de l'approvisionnement and made available to all the business units of the city should clearly define the duties of "project manager," including:

- Specifying the roles and responsibilities of the project manager (who does what);
 - Explicitly describing the tasks performed by a project manager;
 - Ensuring that a manager directly responsible for the activity covered by the contract to be awarded may not be a member of the selection committee concerned.
- These findings concerning the make-up of the selection committees for the calls for tenders for eco-centre management that we examined are also reinforced by those we made following analysis of the scores awarded to the bidders by members of the selection committees under the evaluation criteria. For example, we observed the following:
- Although call for tenders AOP 10-11437 was cancelled²¹ following evaluation of the bids received, it attracted our attention in particular. The evaluation method used was a one-envelope weighting and evaluation system, and as prescribed, one of the criteria was price, which was given a weighting of 50 points out of 100. There were four other bidders, but organization "B" offered the lowest price, \$412,840, with the price of the second lowest bidder being \$839,339. However, organization "A" was the successful bidder with a price of \$945,994, including taxes and contingencies (see Appendix 6.5). This raises the following questions:
 - Ø How did organization "B" fail to obtain the highest score, while organization "A" submitted a price 229% higher than "B," especially since we found that a small difference in scores of 1% separated the two (68.50% vs 67.50%)?

²¹ Resolution CE11 0130. The decision-making summary that supports the decision not to proceed with the call for tenders justifies that the price bid by organization "A" (\$945,994) was 12% higher than the internal cost estimate and that budget cuts required a revision of the specifications for the management of eco-centres.

- Ø Was organization "B" rated more severely than the other bidders for criteria other than price?
- Ø What explains the fact that organization "B" received the lowest score (6.25 points out of 25) of all the bidders for the evaluation criterion of "understanding the mandate," when prior to 2011 it had been the most successful bidder along with organization "A" (see Appendix 6.4)?
- In the subsequent call for tenders (AOP 11-11577), which also used a one-envelope weighting and evaluation system for bids, organization "A" won all seven contracts for the management of each active eco-centre. In this call for tenders, organization "B" bid only on the two eco-centres where it had been the successful bidder from 2003 to 2011: Côte-des-Neiges and Rivière-des-Prairies (see Appendix 6.4). Thus, we have to ask:
 - Ø How is it that, for the criteria of "Eco-centre Management Activities," "Customer Service" and "Human Resource Management," which carry a large overall score (15 points each for a total of 45 points, while price counts for 50 points), it was awarded the lowest scores of all the bidders, i.e., 26.6 points out of 45??
- In the last call for tenders (AOP 14-14069), which used a two-envelope system for weighting and evaluating bids, there were four bidders: organizations "A," "B," "C," and "D." In the end, organization "A" obtained the highest score and won all eight contracts (see Appendix 6.5). This raises the following questions:
 - Ø How is it that, in the first stage of the qualitative analysis process, organizations "B" and "C," which submitted generally competitive prices, were eliminated?
 - Ø How does one explain why organization "D," which has historically submitted too-high prices and which has not yet been awarded a contract to manage a city eco-centre, obtained the passing mark needed to move to the second stage, where price is taken into consideration as part of an established formula?
- Furthermore, we note that the tender documents examined provide a clause according to which the successful bidder can dispose of the metal (ferrous and non-ferrous)²² supplied to the eco-centre and keep the revenue. As a result of this feature, all bidders that are notified are given the opportunity to adjust the price of their bids accordingly, on condition that they are also given an approximation of the quantities of metals historically supplied to the eco-centres. It was only after the 2014 call for tenders (AOP 14-14069) that an appendix was attached to the call for tender documents in order to give bidders an indication of the quantities of ferrous and non-ferrous metals collected by each eco-centre in the two years

²² Definition: ferrous metals are made of steel and cast iron, while non-ferrous metals consist of aluminum, copper, lead, nickel, zinc and others (including plumbing, electricity and hardware materials).

preceding the call for tenders. Previously, this information had not been disclosed in the call for tender documents. As a result, only the successful bidder was in a position to assess more precisely what these revenues could represent and thus propose a lower price in full knowledge of the facts. According to information we obtained from the section head responsible for the management of eco-centres, this information concerning the revenues from metal is compiled within the Service de l'environnement based on copies of metal sales invoices transmitted regularly by the successful bidder. For the years 2013 to 2015, this would represent annual revenues ranging from \$200,000 to \$320,000.²³ However, in light of the information obtained, it appears that the comprehensiveness of these declared revenues has not been validated in any way by the Service de l'environnement. Therefore, we ask:

- Could it be that the revenues from the sale of metals were higher than those declared by the successful bidder?
 - Would the fairness of the process be compromised if this proved to be the case?
- Also, it is surprising to us that, for most of the calls for tenders examined in relation to the management of eco-centres, it has not always been possible to find documentation of detailed cost estimates, when the contracts to be awarded represented considerable sums. In addition, since this mandatory disclosure of the cost estimate under section 477.5 of the CTA was never made, it deprives bidders in subsequent calls for tenders of information that would have influenced their proposal. Therefore, we ask:
 - How is it that for most of the calls for tenders examined there are significant discrepancies between the successful bidder and the second lowest bidder?
 - Finally, regarding the last call for tenders (AOP 14-14069) for the management of eco-centres, in which the total value of the eight related contracts was \$10.5 million, we also sought to find out whether urban agglomeration council's Commission permanente sur l'examen des contrats had intervened in advance to analyze the awarding process. To this end, it should be borne in mind that, in order to be examined by the Committee, a contract must satisfy one or other of the following two criteria:
 - It is a contract with a value over \$10 million
 - It is a contract:
 - Ø of one of the following types:
 - § Goods and services over \$2 million²⁴
 - § Professional services over \$1 million
 - § Execution of work over \$2 million

²³ According to the information contained in the waste monitoring report produced by the Section opérations under the Division planification et opérations – gestion des matières résiduelles of the Service de l'environnement.

²⁴ Our emphasis.

- Ø that meets one of the following conditions:
 - § A single compliant bidder was received following a call for tenders
 - § No call for tenders was launched, the supplier being considered unique under the second part of the first paragraph of section 573.3 of the CTA
 - § Contract is awarded to a consortium
 - § Successful bidder is awarded its third consecutive contract for a recurring contract
 - § There is a price difference of over 20% between the successful bidder and the second lowest compliant bidder, or the second highest total score if an evaluation grid is used.
 - § There is a difference of over 20% between the internal estimate made during the call for tenders process and the successful applicant's bid.
 - § A real estate transaction by private agreement at an amount other than the fair market value.

However, in accordance with the criteria established for the purposes of examination by the Committee, we note that the said contracts for “goods and services other than professional services” constituting the call for tenders AOP 14-14069 did not qualify for this analysis. Individually, each of the contracts for the call for tenders was less than \$2 million.

Under these circumstances, and considering the size of the contracts awarded to organization "A" since 2011 to manage the city's eco-centres (see Table 1 above), we consider that it would be very relevant if one of the Committee's review criteria provided for the possibility that the same successful bidder could be awarded all the contracts under a single call for tenders and that the total value of the contracts exceeds a certain threshold (e.g., \$10 million).

In conclusion, all these questions remain unanswered. We therefore are forwarding the file to the Bureau de l'inspecteur général to dispel or confirm any doubts we may have about the sensitive aspects of this process and so that, if applicable, appropriate decisions may be made, taking into account the results obtained.

RECOMMENDATIONS

4.1.2.B.

We recommend that the Service de l'approvisionnement take the necessary steps to ensure that the *Guide de référence des systèmes de pondération et d'évaluation, des comités de sélection et des comités techniques* clearly define the duties of "project manager," so as to avoid confusion or interpretation when setting up a selection committee.

4.1.2.C. We recommend that Direction générale make the necessary presentations to the authorities to review the examination criteria by the urban agglomeration council's Commission permanente sur l'examen des contrats so as to cover situations where only one of the bidders is awarded all the contracts under a call for tenders and the sum of these contracts exceeds a threshold set for analysis (e.g., \$10 million).

BUSINESS UNITS' RESPONSES

4.1.2.B. **Service de l'approvisionnement**
 [TRANSLATION] Add the definition of "project manager" to the document Guide de référence des systèmes de pondération et d'évaluation, des comités de sélection et des comités techniques and, if necessary, amend the relevant sections of the document that refer to the required make-up of a selection committee.

Elements to be defined explicitly:

- Roles and responsibilities of the project manager (who does what);
- Tasks performed by a project manager.

Objectives:

- Ensure that no manager who is directly responsible for the activity covered by the contract to be awarded sits on the selection committee concerned;
- Exclude from a selection committee any employee who appears to meet the definition of project manager, even if they do not hold that title;
- Make the necessary changes in the Demande d'approbation d'un comité de sélection form and in the validation tool, if required.
(Planned completion: May 2017)

4.1.2.C. **Direction générale**
 [TRANSLATION] The executive committee has already indicated, in response to a recommendation aimed at changing the mandate of the Commission permanente sur l'examen des contrats, that it did not envisage such an amendment. **(Planned completion: no planned action)**

Auditor General's comments

We maintain the relevance of submitting this recommendation to the authorities who will assess how to follow-up on our recommendation. In our view, the scope of the changes we are suggesting in relation to the review criteria of the Commission permanente sur

l'examen des contrats is in no way comparable to that proposed by the Commission sur l'inspecteur général regarding analysis of the monitoring of disbursements and the use of contract contingencies that it has studied.

4.2. Accountability Reporting

The *Sustainable Montréal 2016-2020* development plan, which succeeded the *Plan de développement durable de la collectivité montréalaise 2010-2015*, mobilized the city, its partner organizations and the local governments in sharing objectives, directions and actions to promote sustainable development. Like the *Plan directeur de gestion des matières résiduelles de l'agglomération de Montréal 2010-2014*,²⁵ the sustainable development plan aims, among other things, to further reduce the amount of waste produced and maximize at source: reduction, reuse, recycling and recovery (4R principle). In particular, one of the 10 established collective targets is to meet governmental recovery objectives for recyclable material (70%) and organic materials (60%) by 2020.

To ensure the consistent deployment of all the actions proposed by the *Plan de développement durable de la collectivité montréalaise 2010-2015*, each borough was invited to develop a local sustainable development plan. It is also expected that this will be the case for the *Sustainable Montréal 2016-2020* plan, while the information we have obtained indicates that local borough plans are expected by June 30, 2017. We note that, apart from the Rosemont–La Petite-Patrie borough, the other three boroughs in our sample have a local sustainable development plan for 2010-2015 or 2011 to 2015, as the case may be. These local plans are tied to Montréal's major strategic plans in terms of sustainable development and waste management.

With this clarification, the following sections of this report will address the accountability mechanisms that were established by the audited boroughs and the Service de l'environnement with the aim of evaluating the contribution of the Éco-quartier program and the eco-centres in achieving the municipal objectives on sustainable development and waste management.

4.2.1. Éco-Quartier Program

4.2.1.A. Background and Findings

Meeting the goals of sustainable development inevitably means changes in behaviour and mentality on the part of Montrealers. Thus, the Éco-quartier program deployed in the boroughs is oriented to promoting eco-conscious habits among Montrealers.

²⁵ Latest version currently available.

Among other things, it aims to optimize the performance of the various existing green programs and gradually induce changes in attitudes and behaviours, in light of today's environmental concerns (e.g., increasing participation in selective collections). Over time, this program has evolved to adapt to the new realities and directions of the city.

As mentioned earlier, the boroughs are implementing the program through financial contributions to organizations that support the Éco-quartier program. For the four audited boroughs, the authorized financial contributions to the organizations responsible for the Éco-quartier program amounted to close to \$6 million from 2013 to 2016 (see Table 2).

Table 2 – Summary of Financial Contributions Authorized by the Audited Boroughs Under the Éco-Quartier Program, 2013 to 2016

Borough audited	Financial contribution authorized	
	Total amount	Annual average
Ahuntsic-Cartierville	\$1,523,850	\$380,963
Mercier-Hochelaga-Maisonneuve	\$1,489,882	\$372,471
Rosemont-La Petite-Patrie	\$1,315,392	\$328,848
Villeray-Saint-Michel-Parc-Extension	\$1,390,000	\$347,500
Total	\$5,719,124	

Within each of the audited boroughs, we note that this financial contribution is the subject of a management agreement concluded with the designated organization.

The agreements we examined in the course of our work, and the Éco-quartier program attached to it, were concluded by the four selected boroughs for a three-year duration, starting during the period 2014-2017, in staggered fashion.²⁶ These agreements, as well as the Éco-quartier program specific to each of the boroughs, were approved by the borough council.

More specifically regarding the Éco-quartier program, although the content differs from one borough to another, we note that the program specifies the general directions to be taken in light of the nature of interventions requested by the delegated organization. For example, the program contains guidelines such as:

²⁶ Ahuntsic-Cartierville borough: January 1, 2014 to December 31, 2016; Mercier-Hochelaga-Maisonneuve borough: November 1, 2014 to December 31, 2017; Rosemont-La Petite-Patrie and Villeray-Saint-Michel-Parc-Extension boroughs: January 1, 2015 to December 31, 2017

- Help achieve the objectives set out in the *Plan directeur de gestion des matières résiduelles de l'agglomération de Montréal 2010-2014* and in the next version, as well as the objectives set out in the *Plan de développement durable de la collectivité montréalaise 2010-2015* and in the 2016-2020 version;
- Encourage the participation and mobilization of citizens in the borough's environmental activities;
- Continue to implement recycling in buildings with four or more units;
- Encourage the ecological management of resources by setting up collective composting sites.

The Éco-quartier program, or management agreements, where applicable, include an obligation for the designated organization to submit annually to the borough an action plan established in accordance with the guidelines of the Éco-quartier program. This plan must be formally approved by the borough council or, as the case may be, by the director to whom this responsibility has been delegated. It is also envisaged that a report on the activities undertaken, as well as the specific management reports, will be produced annually, and that this will include statistics on the results obtained and the number of activities carried out according to the field of activity concerned.

Through our audit work, we have noted the existence of these documents required from the designated organizations. In particular, we have located the annual action plans submitted by the designated organizations, as well as the balance sheets or activity reports that have been produced. In this regard, the accountability of the designated organizations appears to us to meet the specifications of the audited boroughs. However, our examination revealed the following facts:

- At the time of our audit work, we found that the action plans submitted by the designated organizations had not always been formally approved, as specified by the borough (see Table 3).

Table 3 – Competent Authority to Approve the Action Plan Submitted Annually by the Designated Organization of the Éco-Quartier Program

Borough	Source of planned provision	Designated competent authority to approve the annual action plan
Ahuntsic-Cartierville	Éco-quartier Program (section 4.3)	Borough council
Mercier–Hochelaga-Maisonneuve	Éco-quartier Program (section 5)	Director of the Direction des travaux publics
Rosemont–La Petite-Patrie	Management agreement (section 4)	Director of the Direction du développement du territoire et des études techniques
Villeray–Saint-Michel–Parc-Extension	Éco-quartier Program (section 4.4)	Borough council

Regarding the boroughs of Ahuntsic-Cartierville, Mercier–Hochelaga-Maisonneuve and Rosemont–La Petite-Patrie, we could only find evidence that the action plan was approved for the first year of the Éco-quartier program. With respect to the Villeray–Saint-Michel–Parc-Extension borough, although the action plans produced by the organization had been forwarded to the manager responsible for monitoring them, it appears that they did not receive formal approval.

That said, in light of the information gathered from the staff responsible for monitoring the Éco-quartier program, it appears that the action plans submitted by the organization nevertheless were reviewed to assess their compliance with the program's objectives. However, we believe that the rules of approval set out by the boroughs must be followed to ensure that, in return for the financial contributions allocated, the activities to be carried out by the designated organizations do indeed contribute to the achievement of the sustainable development targets.

- As part of the audit, we reviewed various balance sheets or activity reports produced by the designated organizations regarding the action plans proposed to meet the objectives of the Éco-quartier program, as well as the reports produced by certain boroughs regarding their local sustainable development plan. However, we found no documented analysis for any of the audited boroughs that would explain to what extent the financial contributions allocated to the Éco-quartier program were helping to meet the targets set out in the city's strategic plans for sustainable development and waste management.

In our opinion, this evaluation is essential as the financial contributions made to the organizations responsible for the Éco-quartier program constitute one of the

levers chosen by the authorities to facilitate achievement of the city's sustainable development objectives.

RECOMMENDATIONS	
4.2.1.B.	We recommend that the boroughs of Ahuntsic-Cartierville, Mercier–Hochelaga-Maisonneuve, Rosemont–La Petite-Patrie and Villeray–Saint-Michel–Parc-Extension comply with the rules of approval for action plans submitted under the Éco-quartier program in order to ensure that they contribute to achieving the sustainable development targets.
4.2.1.C.	We recommend that the boroughs of Ahuntsic-Cartierville, Mercier–Hochelaga-Maisonneuve, Rosemont–La Petite-Patrie and Villeray–Saint-Michel–Parc-Extension make the necessary arrangements to demonstrate that the Éco-quartier program does contribute to achieving the sustainable development targets.
BUSINESS UNITS' RESPONSES	
4.2.1.B.	<p><i>Ahuntsic-Cartierville borough</i></p> <p><i>[TRANSLATION] Annual approval by the borough council of the action plan of the Éco-quartier program. (Planned completion: December 2017)</i></p> <p><i>File once a year with the borough council an annual report produced by the managing organization of the Éco-quartier program. (Planned completion: June 2017)</i></p> <p><i>Mercier–Hochelaga-Maisonneuve borough</i></p> <p><i>[TRANSLATION] Enhance the 2017 action plan of the Éco-quartier program of the Mercier–Hochelaga-Maisonneuve borough by integrating the targets of Plan de développement durable de la collectivité montréalaise and/or the Plan local de développement durable of the Mercier–Hochelaga-Maisonneuve borough into the operational targets planned for the current year. The sustainable development targets that are selected will be adapted to borough management conditions but will contribute to the objectives of Plan de développement durable de la collectivité montréalaise. (Planned completion: June 2017)</i></p> <p><i>Integrate into the annual action plan of the Éco-quartier program of the Mercier–Hochelaga-Maisonneuve borough the targets of Plan de développement durable de la collectivité montréalaise and/or the Plan local de développement durable of the Mercier–Hochelaga-Maisonneuve borough the operational targets planned for the current</i></p>

	<p>year. The sustainable development targets that are selected will be adapted to borough management conditions but will contribute to the objectives of Plan de développement durable de la collectivité montréalaise. This exercise will be in accordance with the current Éco-quartier program agreement. (Planned completion: December 2017 for the 2018 action plan)</p> <p>Participate in the boroughs' rewriting of the Éco-quartier program agreement to adapt it to the requirements of the Service des affaires juridiques. (Planned completion: December 2017)</p> <p>Rosemont–La Petite-Patrie borough</p> <p>[TRANSLATION] Formalize the approval process for the Éco-quartier program's annual action plan by adding the borough's director signature (the Éco-quartier program is no longer under the Direction du développement du territoire et des études techniques).</p> <p>Take advantage of the ending of the present Eco-quartier agreement (December 2017) to introduce this new approval practice and integrate it into the next agreement.</p> <p>Undertake a rewriting of the documents related to the action plan so that they clearly express the approval of the borough's director. (Planned completion: December 2017)</p> <p>Villeray–Saint-Michel–Parc-Extension borough</p> <p>[TRANSLATION] Adopt each year the action plans proposed under the Éco-quartier program to the borough council and grant annual financial contributions.</p> <p>Adopt each year the activity report of the Éco-quartier program to the borough council. (Planned completion: November 2017: Approval of the draft agreement amended for a one-year extension in 2018 and of the action plan, in addition to granting a financial contribution for 2018 to the borough council. February 2018: File with the borough council and have adopted the 2017 activity report.)</p>
4.2.1.C.	<p>Ahuntsic-Cartierville borough</p> <p>[TRANSLATION] Design an accountability tool to demonstrate that the Éco-quartier program is helping to achieve the targets set out in the</p>

Plan local de développement durable 2016-2020. **(Planned completion: June 2018)**

Before producing an accountability tool, the Ahuntsic-Cartierville borough will develop the Plan local de développement durable 2016-2020 and review the Éco-quartier program.

*Analyze and interpret each year the results of this accountability tool. **(Planned completion: September 2017)***

Mercier–Hochelaga-Maisonneuve borough

*[TRANSLATION] Verify the achievement of sustainable development targets during the annual fiscal review/programming of the Éco-quartier annual action plan. The sustainable development targets that are selected will be adapted to borough management conditions but will contribute to the objectives of Plan de développement durable de la collectivité montréalaise. This exercise will be carried out in accordance with the current Éco-quartier program agreement. **(Planned completion: December 2017)***

Rosemont–La Petite-Patrie borough

[TRANSLATION] Add new performance indicators to the current evaluation criteria of the Éco-quartier program to assess the achievement of the targets set out in the Plan local de développement durable.

Add objectives to the Éco-quartier's annual action plan to meet the targets set out in the Plan local de développement durable.

*Undertake a rewriting of the documents related to the annual action plan so that they clearly express the new objectives and performance indicators for sustainable development. **(Planned completion: December 2017)***

Villeray–Saint-Michel–Parc-Extension borough

*[TRANSLATION] Develop an evaluation plan for the Éco-quartier program in relation to the actions of the Plan local de développement durable 2016-2020 of the Villeray–Saint-Michel–Parc-Extension borough. **(Planned completion: December 2017)***

Incorporate a set of updated indicators into the annual activity report of the Éco-quartier program.

*Analyze the indicators and the annual activity report and file the results with the borough council. **(Planned completion: December 2018)***

4.2.2. Eco-Centres

4.2.2.A. Background and Findings

Regarding the eco-centres under the Service de l'environnement, our work has shown that various information is being compiled within the Section opérations under the Division planification et opérations – gestion des matières résiduelles. In particular, we saw a report for the years 2013, 2014 and 2015²⁷ that lists annually, for each eco-centre in operation, information such as:

- types of materials brought to the eco-centres (e.g., wood, soil, recyclable materials, metals, electronic products)
- quantities (in tonnes) of each of these materials brought in, the number of shipments that were then made to disposal or treatment sites and the related processing costs
- observed traffic (number of visitors), eco-centre management costs and revenues from charging access to eco-centres in accordance with established fees
- quantities of ferrous and non-ferrous metals brought in, as well as the revenues from their sale, as declared by the organization responsible for the management of each eco-centre²⁸
- recovery rate (%) of materials brought to eco-centres annually.

According to the section head, this report of statistical compilations is based, among other things, on invoices obtained from firms contracted to handle the subsequent processing of materials brought to the eco-centres, since the city is invoiced based on the tonnage of each of these different types of materials to be processed.

In addition, according to the information obtained from the planning consultant assigned to the task, the quantities (in tonnes) of materials brought to the city's eco-centres are among the data that were used by the Service de l'environnement to produce the following documents:

- *Bilan 2010-2015 du Plan directeur de gestion des matières résiduelles de l'agglomération de Montréal*²⁹ (five-year results);
- *Bilan 2015 des matières résiduelles de l'agglomération de Montréal* (2015 result only).

These documents highlight the rate of progress in meeting the recovery objectives for recyclable material. In this regard, the *Plan directeur de gestion des matières résiduelles de l'agglomération de Montréal 2010-2014* and the *Sustainable Montréal 2016-2020* sustainable development plan include among the collective targets to be

²⁷ The report for 2016 was not available when the audit work was being done.

²⁸ It should be noted that a clause in the quote allows the successful bidder to retain revenues from the sale of ferrous and non-ferrous metals.

²⁹ Produced by the Division planification et opérations – gestion des matières résiduelles of the Service de l'environnement of the Ville de Montréal.

met: [TRANSLATION] "Meeting governmental recovery objectives for recyclable material (70%) and organic materials (60%) by 2020."

In addition, we reviewed a document titled *Bilan des opérations – Document interne* for the years 2013, 2014 and 2015.³⁰ This report presents various relevant information concerning the management of eco-centres, in particular:

- List of contracts in progress
- Analysis of development made:
 - Traffic in the eco-centres and management fees
 - Revenues generated by the eco-centres
 - Quantities, by type, of material from eco-centres
 - Tonnage and revenues from ferrous and non-ferrous metals recovered by the eco-centre operator
 - Data relating to the transport of waste in containers
- Operational information related to eco-centres (e.g., maintenance and repairs undertaken, occupational health and safety)

According to information obtained from the section head responsible for the management of eco-centres, all these reports were produced on his own initiative. However, they would be sent to the managers of the department concerned (specifically to his immediate supervisor) and to departmental management.

Ultimately, the management reports that were produced seem to us to be relevant in monitoring eco-centre operations and in measuring the contribution made by eco-centres in meeting the corporate and governmental targets for waste management and sustainable development. In this regard, we have no specific recommendations to make.

5. Conclusion

Regarding compliance in the process of awarding contracts for managing the eco-centres, transporting waste recovered from them and supplying containers, the audit revealed certain shortcomings that need to be corrected.

It is a given that public funds must first be managed in compliance with the laws and regulations in force. However, in this context, it must be acknowledged that the managers responsible have to deal with a number of different issues while simultaneously ensuring that competitive tendering procedures are followed, in order to provide citizens with adequate services at the best prices, and also to preserve the principles of fairness and transparency while promoting the greatest possible competition.

³⁰ As with the statistical compilations report, the report for 2016 was not available when the audit work was being done.

We were not able to demonstrate without any doubt the circumvention of established procedures for selecting successful bidders for the period between 2011 and 2016. However, we have to question whether the principles of fairness and transparency that should govern the procedures for soliciting contracts and inviting competition from suppliers were tainted with regard to contracts awarded to the same organization for the management of all of the city's eco-centres. For this reason we consider it appropriate to forward the file to the Bureau de l'inspecteur général of the city, so that it may pursue any investigations it deems appropriate. In light of this, we believe that greater vigilance should dictate the make-up and conduct of the selection committee, to prevent any situations arising that may compromise the impartiality and objectivity of the bid evaluation process.

As for accountability, we consider that the mechanisms established for the management of eco-centres under the authority of the Service de l'environnement make it possible to demonstrate to what extent they are helping to meet the strategic targets of the Montréal agglomeration's sustainable development plan. However, in the case of the Éco-quartier program, which comes under the responsibility of the audited boroughs, this evidence seems to be more difficult to establish since no real documented evaluation has yet been carried out.

6. Appendices

6.1. Purposes and Evaluation Criteria

Purposes

The purpose of the audit was to ensure that the awarding of contracts to delegated organizations for the management of eco-centres and the transport of waste to recycling or recovery sites was being carried out in an objective, transparent and fair manner.

In addition, the audit aimed to ensure that the amounts allocated by the city to the organizations delegated to manage the Éco-quartier program and the eco-centres were subject to a regular reporting process that would permit evaluation of the results obtained.

Evaluation Criteria

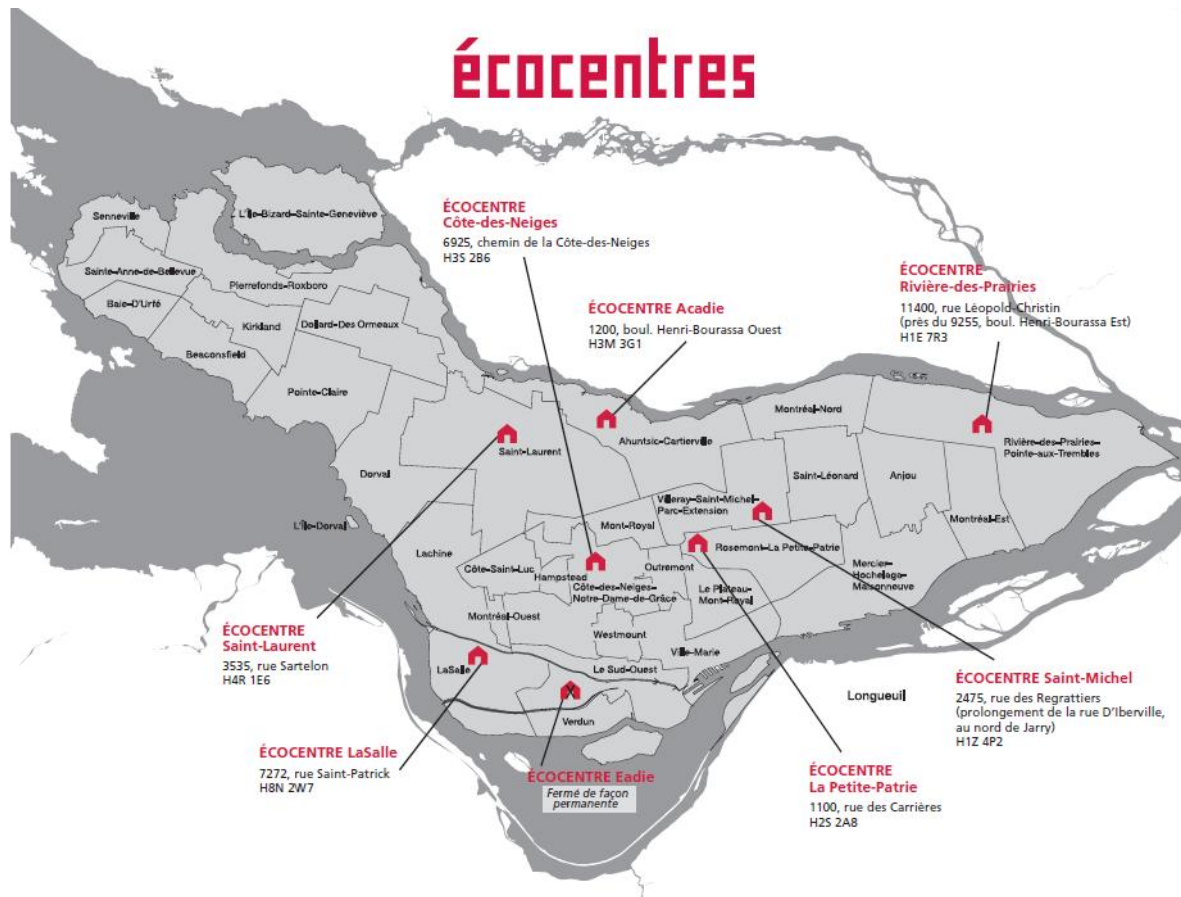
- The purpose of the audit was to ensure that the awarding of contracts to the organizations delegated to manage the eco-centres and the transport of waste to recycling or recovery sites was being carried out in an objective, transparent and fair manner.
- Accountability is periodically carried out to assess the results obtained based on established municipal waste management and sustainable development objectives.

6.2. Summary of Financial Contributions Authorized by the Boroughs Under the Éco-Quartier Program, 2013 to 2016

15 boroughs offering the Éco-quartier program		Total of authorized financial contributions, 2013 to 2016
1	Le Plateau-Mont-Royal	\$190,000
2	Lachine	\$376,263
3	Pierrefonds-Roxboro	\$383,242
4	Verdun	\$451,152
5	Montréal-Nord	\$462,900
6	Saint-Léonard	\$468,943
7	Saint-Laurent	\$555,000
8	Le Sud-Ouest	\$697,600
9	Rivière-des-Prairies– Pointe-aux-Trembles	\$728,000
10	Côte-des-Neiges– Notre-Dame-de-Grâce	\$1,300,000
11	Rosemont– La Petite-Patrie	\$1,315,392
12	Villeray–Saint-Michel– Parc-Extension	\$1,390,000
13	Mercier–Hochelaga- Maisonnette	\$1,489,882
14	Ahuntsic-Cartierville	\$1,523,850
15	Ville-Marie	\$2,100,000
Total		\$13,432,224

	Boroughs audited
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6.3. Locations of Eco-Centres in the Ville de Montréal



Source: Dépliant sur les écocentres, Ville de Montréal.

6.4. Selection of Organizations Designated to Manage Eco-Centres, 2003 to 2016

Year	Eco-centres												
	La Petite-Patrie Open since: May 1997	Acadie Open since: May 1998	Saint-Michel Open since: June 1999	Côte-des-Neiges Open since: October 1999	Eadie Open: August 2000 to November 2015	Rivière-des- Prairies Open since: October 2003	LaSalle Open since: August 2011	Saint-Laurent Open since: June 2016					
2003	Other organization ^[a]	Other organization ^[a]	Other organization ^[a]	Other organization ^[a]	Organization "A"	Organization "B"							
				Organization "B"									
2004	Other organization ^[a]	Other organization ^[a]	Other organization ^[a]	Organization "B"	Organization "A"	Organization "B"							
			Organization "B" ^[d]										
2005	Other organization ^[a]	Organization "B"	Organization "B"	Organization "B"	Organization "A"	Organization "B"							
2006	Other organization ^[a]	Organization "B"	Organization "B"	Organization "B"	Organization "A"	Organization "B"							
2007	Other organization ^[a]	Organization "B" ^[c]	Organization "B"	Organization "B"	Organization "A"	Organization "B"							
		Organization "A"											
2008	Organization "A" ^[b]	Organization "A"	Other organization ^[a]	Organization "B"	Organization "A"	Organization "B"							
2009	Organization "A"	Organization "A"	Other organization ^[a]	Organization "B"	Organization "A"	Organization "B"							
2010	Organization "A"	Organization "A"	Other organization ^[a]	Organization "B"	Organization "A"	Organization "B"							
2011	Organization "A"	Organization "A"	Other organization ^[a]	Organization "B" ^[f]	Organization "A"	Organization "B" ^[h]							Organization "C" ^[i]
			Organization "A" ^[e]	Organization "A"		Organization "A"							Organization "A"
2012	Organization "A"	Organization "A"	Organization "A"	Organization "A"	Organization "A"	Organization "A"							Organization "A"
2013	Organization "A"	Organization "A"	Organization "A"	Organization "A"	Organization "A"	Organization "A"							Organization "A"
2014	Organization "A"	Organization "A"	Organization "A"	Organization "A"	Organization "A"	Organization "A"							Organization "A"
2015	Organization "A"	Organization "A"	Organization "A"	Organization "A"	Organization "A" ^[g]	Organization "A"	Organization "A"						
2016	Organization "A"	Organization "A"	Organization "A"	Organization "A"		Organization "A"	Organization "A"	Organization "A" ^[j]					

^[a] Successful bidder other than organizations A, B or C.

^[b] Since July 2008.

^[c] January 2005 to November 2007.

^[d] July 2004 to December 2007.

^[e] Since February 2011.

^[f] September 2003 to January 2011.

^[g] August 2000 to November 2015.

^[h] October 2003 to January 2011.

^[i] August to October 2011 (3 months).

^[j] Since June 2016.

6.5. Calls for Tenders to Manage Eco-Centres, 2010 to 2016

AOP 10-11437 – Call for tenders cancelled (Successful bidder would have been "A" if tender had not been cancelled following evaluation of bids)								
Duration of contract	Tender method	Evaluation method	Eco-centre	Bidder Score Price ^[a]				
25 months (Oct. 1, 2010 to Oct. 31, 2012)	Public call for tenders	Weighting and evaluation system (1 envelope)	LaSalle	Organization "A"	Organization "B"	Other organization	Other organization	Organization "C"
				68.50%	67.50%	61.75%	59.25%	46.75%
				\$945,994	\$412,840	\$934,327	\$839,339	\$1,581,650

^[a] Price submitted including taxes and contingencies.

AOP 10-11441 – 6 separate contracts (Successful bidder was organization "A," authorized expenditure of \$552,200, taxes and contingencies included)								
Duration of contract	Tender method	Evaluation method	Eco-centre	Bidder Price ^[a]				
9 months Feb. 1 to Oct. 31, 2011)	Public call for tenders	Lowest compliant bidder	Acadie	Organization "A"	Organization "B"	Other organization	Organization "C"	Other organization
				\$83,000	\$121,900	\$155,729	\$159,902	\$230,693
			Côte-des-Neiges	Organization "A"	Organization "B"	Other organization	Organization "C"	Other organization
				\$85,000	\$116,790	\$132,052	\$148,365	\$230,693
			Eadie	Organization "A"	Other organization	Organization "B"	Organization "C"	Other organization
				\$83,000	\$125,817	\$131,014	\$157,158	\$230,693
La Petite-Patrie	Organization "A"	Organization "B"	Other organization	Organization "C"	Other organization			
	\$83,000	\$131,074	\$154,021	\$168,655	\$230,693			
Rivière-des-Prairies	Organization "A"	Organization "B"	Other organization	Organization "C"	Other organization			
	\$85,000	\$116,790	\$132,052	\$147,823	\$230,693			
Saint-Michel	Organization "A"	Organization "B"	Other organization	Organization "C"	Other organization			
	\$83,000	\$121,900	\$153,004	\$170,510	\$230,693			

^[a] Price submitted with taxes.

AOI 11-11640 – 1 contract (Successful bidder was organization "C," authorized expenditure of \$66,265, taxes and contingencies included)								
Duration of contract	Tender method	Evaluation method	Eco-centre	Bid Price ^[a]				
3 months ^[b] (Aug. 1 to Oct. 31, 2011)	Call for tenders by invitation	Lowest compliant bidder	LaSalle	Organization "C"	Organization "B"	Organization "A"	Other organization	Other organization
				\$80,322	\$87,084	\$96,836	\$97,637	\$104,811

^[a] Price submitted with taxes.

^[b] Prices submitted were for a contract with an initial duration of four months rather than three months.

AOP 11-11577 ^[a] – 7 separate contracts (Successful bidder was organization "A," authorized expenditure of \$4,885,561, taxes and contingencies included)								
Duration of contract	Tender method	Evaluation method	Eco-centre	Bidder Score Price ^[b]				
36 months (Nov. 1, 2011 to Oct. 31, 2014)	Public call for tenders	Weighting and evaluation system (1 envelope)	Acadie	Organization "A" 91.50% \$607,942	Organization "C" 71.42% \$923,309	Other organization 54.04% \$1,622,087		
			Côte-des-Neiges	Organization "A" 91.50% \$558,723	Organization "B" 74.23% \$630,146	Organization "C" 72.67% \$817,662	Organization "D" 72.57% \$913,922	Other organization 54.78% \$1,434,384
			Eadie	Organization "A" 91.50% \$611,462	Organization "C" 71.61% \$923,309	Other organization 54.15% \$1,622,087		
			La Petite-Patrie	Organization "A" 91.50% \$680,899	Organization "C" 71.57% \$1,029,382	Other organization 54.11% \$1,810,200		
			LaSalle	Organization "A" 91.50% \$719,475	Organization "D" 74.99% \$1,351,011	Organization "C" 71.49% \$1,090,300	Other organization 55.17% \$1,810,200	
			Rivière-des-Prairies	Organization "A" 91.50% \$582,018	Organization "B" 76.08% \$630,146	Organization "C" 74.09% \$817,662	Organization "D" 71.37% \$990,828	Other organization 55.59% \$1,434,384
			Saint-Michel	Organization "A" 91.50% \$680,899	Organization "C" 71.57% \$1,029,382	Organization "D" 70.95% \$1,176,187	Other organization 54.11% \$1,810,200	

^[a] All contracts awarded under this call for tenders were extended for a period of eight weeks until the end of December 2014, based on the rates submitted, in accordance with decision CG14 0452 of the urban agglomeration council.

Subsequently, for the seven eco-centres, contracts were concluded by private agreement with organization "A" for January and February 2015. According to the information contained in the city's accounting system (SIMON), the total expenditure invoiced for these contracts was \$159,750, ranging from \$21,630 and \$24,532 per eco-centre.

^[b] Price submitted with taxes.

5.4. Éco-Quartier Program and Eco-Centres

AOP 14-14069 – 8 separate contracts (Successful bidder was organization "A," authorized expenditure of \$10,450,158, taxes and contingencies included)							
Duration of contract	Tender method	Evaluation method	Eco-centre	Organization "A"	Organization "B" ^[b]	Organization "C"	Organization "D" ^[b]
				Interim score Price ^[a] Final score	Interim score Price ^[a] Final score	Interim score Price ^[a] Final score	Interim score Price ^[a] Final score
56 months (Mar. 1, 2015 to Oct. 31, 2019)	Public call for tenders	Weighting and evaluation system (2 envelopes)	Acadie	87.63% \$1,289,418 1.07		67.25% Not qualified N/A ^[c]	81.63% \$1,646,515 0.80
56 months (Mar. 1, 2015 to Oct. 31, 2019)			Côte-des-Neiges	87.63% \$1,174,040 1.17	65.00% Not qualified N/A ^[c]	67.25% Not qualified N/A ^[c]	81.63% \$1,634,074 0.81
9 months (Mar. 1 to Nov. 30, 2015)			Eadie	87.63% \$241,909 5.69		67.25% Not qualified N/A ^[c]	
56 months (Mar. 1, 2015 to Oct. 31, 2019)			La Petite-Patrie	87.63% \$1,479,995 0.93		67.25% Not qualified N/A ^[c]	81.63% \$1,873,606 0.70
56 months (Mar. 1, 2015 to Oct. 31, 2019)			LaSalle	87.63% \$1,147,721 1.20		67.25% Not qualified N/A ^[c]	81.63% \$1,664,034 0.79
56 months (Mar. 1, 2015 to Oct. 31, 2019)			Rivière-des-Prairies	87.63% \$1,401,273 0.98		67.25% Not qualified N/A ^[c]	81.63% \$1,808,639 0.73
39 months (Jun. 1, 2016 to Oct. 31, 2019) ^[b]			Saint-Laurent	87.63% \$1,094,432 1.26	65.00% Not qualified N/A ^[c]	67.25% Not qualified N/A ^[c]	81.63% \$1,701,186 0.77
56 months (Mar. 1, 2015 to Oct. 31, 2019)			Saint-Michel	87.63% \$1,435,674 0.96		67.25% Not qualified N/A ^[c]	81.63% \$1,779,943 0.74

^[a] Price submitted with taxes.

^[b] Bid amount based on a 49-month contract, but the contract was for 39 months, as the eco-centre opened later than expected.

^[c] Blank boxes signify that no proposal was obtained by this bidder for the eco-centre concerned.

6.6. Calls for Tenders to Provide Containers and Transportation for Waste, 2009 to 2016

History by transport company, by eco-centre									
Transport company	Call for tenders no.	AOP 09-11016	AOP 11-11438	AOP 12-11940	AOP 13-12892	AOI DA 157035001	AOP 15-14968	AOP 16-15121	Amount of contract (taxes and contingencies included)
	Tender method	(public)	(public)	(public)	(public)	(invitation)	(public)	(public)	
	Number of eco-centres	6	1	1	7	1	1	7	
	Duration of contract	48 months	29 months	16 months	36 months	2 months	6 months	39 and 42 months	
	Period	Nov. 1, 2009 - Oct. 31, 2013	Jul. 1, 2011 - Nov. 30, 2013	Aug. 1, 2012 to Nov. 30, 2013	Dec. 1, 2013 to Nov. 30, 2016	Dec. 14, 2015 to Feb. 14, 2016	Feb. 1, 2016 to Aug. 1, 2016	Jun. 1, 2016 to Nov. 30, 2019	
"1"	Acadie	\$1,077,618			\$815,196			\$662,856	\$2,555,670
	Côte-des-Neiges	\$958,760			\$1,074,350			\$790,185	\$2,823,295
	Eadie	\$983,367		\$551,232					\$1,534,599
	La Petite-Patrie				\$1,772,662			\$1,142,663	\$2,915,325
	LaSalle		\$1,704,816						\$1,704,816
	Rivière-des-Prairies							\$1,184,239	\$1,184,239
	Saint-Michel	\$1,502,953			\$1,781,225			\$1,498,612	\$4,782,790
	Indexing and fuel ^[a]							\$122,223	\$122,223
Total	\$4,522,698	\$1,704,816	\$551,232	\$5,443,433	\$-	\$-	\$5,400,778	\$17,622,957	
"2"	LaSalle							\$2,342,801	\$2,342,801
	Saint-Laurent							\$1,590,880	\$1,590,880
	Indexing and fuel ^[a]							\$79,442	\$79,442
	Total	\$-	\$-	\$-	\$-	\$-	\$-	\$4,013,123	\$4,013,123
"3"	La Petite-Patrie	\$1,847,538							\$1,847,538
	Rivière-des-Prairies	\$1,497,135							\$1,497,135
	Total	\$3,344,673	\$-	\$-	\$-	\$-	\$-	\$-	\$3,344,673
"4"	Eadie				\$3,657,751				\$3,657,751
	Total	\$-	\$-	\$-	\$3,657,751	\$-	\$-	\$-	\$3,657,751
"5"	LaSalle				\$1,131,473		\$309,433		\$1,440,906
	Total	\$-	\$-	\$-	\$1,131,473	\$-	\$309,433	\$-	\$1,440,906
"6"	Rivière-des-Prairies				\$1,048,190				\$1,048,190
	Total	\$-	\$-	\$-	\$1,048,190	\$-	\$-	\$-	\$1,048,190
"7"	LaSalle					\$53,728			\$53,728
	Total	\$-	\$-	\$-	\$-	\$53,728	\$-	\$-	\$53,728
General total		\$7,867,371	\$1,704,816	\$551,232	\$11,280,847	\$53,728	\$309,433	\$9,413,901	\$31,181,328

^[a] Revision of unit prices based on Consumer Price Index, additional distance travelled and price of fuel.

6.7. Publication of Contract Information in the Système électronique d'appel d'offres

Call for tenders		Publication - Nature of information audited in accordance with section 477.5 of the CTA (for contracts awarded after April 1, 2011)			
Number	Subject	Cost estimate	Opening result	Award result	Final amount – actual expenditure
Contracts under \$100,000 – calls for tenders by invitation					
AOP 11-11640	Eco-centre management	N/A ^[a]	Published Deadline not met ^[b]	Published Deadline not met ^[b]	Published
AOI DA 157035001	Supply of containers and transport of waste	N/A ^[a]	Not published	Not published	Not published
Contracts over \$100,000 – public calls for tenders					
AOP 11-11438	Supply of containers and transport of waste	Not published	Not published	Not published	Not published
AOP 11-11577	Eco-centre management	Not published	Not published	Not published	Not published
AOP 12-11940	Supply of containers and transport of waste	Published Mistake	Published Deadline not met ^[c]	Published Deadline not met ^[c]	Not published
AOP 13-12892	Supply of containers and transport of waste	Published Mistake	Published Deadline not met ^[d]	Published Deadline not met ^[d]	Not published
AOP 14-14069	Eco-centre management	Published	Published Deadline not met ^[e]	Published Deadline not met ^[e]	N/A ^[f]
AOP 15-14968	Supply of containers and transport of waste	Not published	Published	Published	Not published
AOP 16-15121	Supply of containers and transport of waste	Not published	Published	Not published	N/A ^[f]
Non-compliant calls for tenders		6	7	8	6
Percentage of non-compliance		6 in 7 86%	7 in 9 78%	8 in 9 89%	6 in 7 86%

^[a] Not applicable: Publication of the estimate and of each bidder's name is not mandatory if a contract is valued at less than \$100,000.

^[b] A 79-day publication deadline was observed for publication in SEAO between the opening result and the result of the contract award. According to the law, the update in the SEAO must be done monthly. Publication of the final amount of the actual expenditure was made less than a month after the end of the contract.

^[c] Publication deadlines of 80 and 772 days, respectively, were observed for publication in SEAO between the opening result and the result of the contract award. According to the law, the update in the SEAO must be done monthly.

^[d] Publication deadlines of 100 and 354 days, respectively, were observed for publication in SEAO between the opening result and the result of the contract award. According to the law, the update in SEAO must be done monthly.

^[e] Publication deadline of 88 days was observed for publication in SEAO between the opening result and the result of the contract award. According to the law, the update in SEAO must be done monthly.

^[f] Not applicable: contracts not yet completed.