



# 7.

## REPORTING – ALLEGATIONS



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### BACKGROUND

Allegations may be submitted to the Bureau du vérificateur général (the Bureau) by email, mail, telephone or in person. It is important to emphasize that the Bureau has a highly secure email account set up specifically for this purpose. This account is hosted by an external provider and is not linked to the Ville de Montréal's (the City) email system. The email address is: [verificateurgeneral@bvgmtl.ca](mailto:verificateurgeneral@bvgmtl.ca).

### PROCESSING ALLEGATIONS

Allegations are processed according to priority criteria, such as the nature of the claim and the degree of risk involved. A well documented and highly secure file is created for every allegation.

All other allegations that we receive undergo a preliminary evaluation to determine whether an investigation should be initiated, based on the nature of the claim, the probative value of the information provided and the risks involved. However, a preliminary evaluation is not conducted if the subject of the allegation does not fall within the Auditor General's purview or if the allegation is not substantial enough to warrant further investigation. Depending on the circumstances, such matters may be transferred to another City entity or closed without any further action being taken.

If an investigation is warranted, it will be conducted in accordance with recognized investigative and forensic accounting practices. Once the investigation is completed, a report may be produced and sent to the municipal administration. In cases where there is evidence of criminal wrongdoing, our findings are reported to the competent authorities.

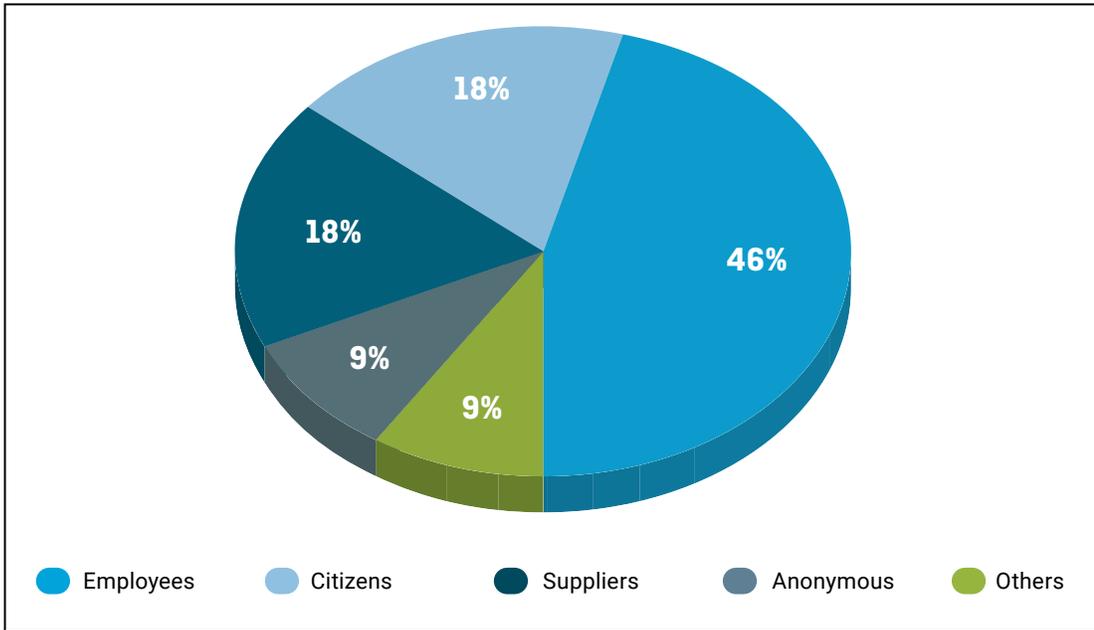
In 2018, we reviewed 11 allegations, versus 9 in 2017. All these allegations were processed during the year. They were closed for the following reasons:

- Investigation completed (2 allegations);
- Insufficient evidence (6 allegations);
- Transfer to another body, because the allegation was outside of the Auditor General's purview (3 allegations).

### SOURCES OF ALLEGATIONS RECEIVED

Figure 1 shows the sources of the allegations that we received, 46% of which (5 out of 11) were submitted by employees.

**FIGURE 1 – OVERVIEW OF ALLEGATIONS RECEIVED IN 2018 BY SOURCE**



Most of these allegations were submitted through the Bureau’s email account (10 out of 11). One complainant submitted his allegation by letter.

It is interesting to note that only one allegation was made anonymously. When complainants disclose their identity, it is easier for us to obtain the information we need to pursue our audits and investigations. It is important to point out that we guarantee the confidentiality of complainants who agree to disclose their identity and that the *Public Protector Act* protects the confidentiality of whistleblowers.

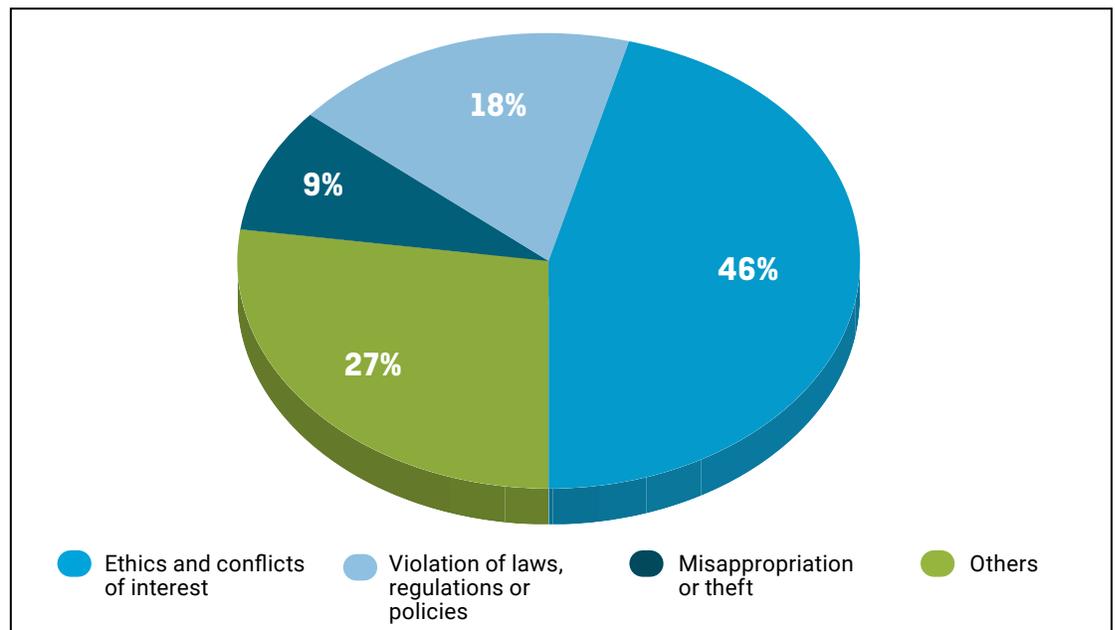
Also, under section 107.16 of the *Cities and Towns Act*, the Auditor General cannot be compelled to give testimony relating to any information obtained in the performance of their duties or to produce any document containing such information. Section 41 of the *Act respecting Access to documents held by public bodies and the Protection of personal information* provides further protection.

## CATEGORIES OF ALLEGATIONS RECEIVED

In Figure 2, we have grouped together the allegations received by category of alleged wrongdoings:

- Breach of ethics and conflict of interest (5 allegations);
- Violation of laws, regulations or policies (2 allegations);
- Misappropriation or theft (1 allegation);
- Other (3 allegations).

**FIGURE 2 – OVERVIEW OF ALLEGATIONS RECEIVED IN 2018 BY CATEGORY**



## TRANSFER OF ALLEGATIONS TO OTHER AUTHORITIES

In 2018, some allegations were transferred to other authorities who had the expertise to deal with them. Some allegations involved areas of expertise that were outside of the scope of the Auditor General's duties. It should be noted that all transfers were previously approved by the applicants.

The allegations that were transferred can be broken down as follows:

- General controller: 1 allegation transferred;
- General inspector : 2 allegations transferred.

## **NEWS IN 2019**

In the coming year, a memorandum of understanding will be developed with the general controller, the general inspector and the Auditor General to avoid duplication in dealing with the allegations they receive. On several occasions, allegations are forwarded to other authorities because the complainants are often unaware of our respective areas of expertise in dealing with allegations. The purpose of this protocol will be to clearly define the roles and responsibilities of each authority in order to avoid any confusion and to enable them to work together more effectively.