

Bureau du
vérificateur
général

IV. Financial Statement Audits



IV.1. Montréal's Consolidated Financial Statements

IV. FINANCIAL STATEMENT AUDITS

IV.1. MONTRÉAL'S CONSOLIDATED FINANCIAL STATEMENTS

In March 2011, we produced the Montréal Auditor General's reports with an unmodified opinion on the city's consolidated financial statements and the allocation of mixed expenditures in the *Annual Financial Report* submitted to the city clerk's office on March 31, 2011. In April 2011, we produced reports on the city's consolidated financial statements with respect to the allocation of mixed expenditures and the city's actual aggregate tax rate using the form prescribed by the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire.

Under the *Cities and Towns Act*, these reports and the financial data they refer to must be presented to City Council and the Urban Agglomeration Council.

IV.2. Financial Statements of Other Municipal Organizations

IV.2. FINANCIAL STATEMENTS OF OTHER MUNICIPAL ORGANIZATIONS

To comply with the *Cities and Towns Act* of Québec in effect on December 31, 2010, we must conduct financial audits of every entity for which the municipality appoints more than 50% of the board of director members or holds more than 50% equity or outstanding voting shares.

Table 1 lists other municipal organizations for which we had produced reports with an unmodified opinion on their financial statements when this report went to press.

**Table 1—Reports Produced on the Financial Statements of
Other Municipal Organizations**

	2010	2009
Anjou 80	X	
Commission des services électriques de Montréal		
Conseil des arts de Montréal	X	
Conseil interculturel de Montréal		X
Corporation d'habitation Jeanne-Mance	X	
Office de consultation publique de Montréal		X
Office municipal d'habitation de Montréal	X	
Société de gestion Marie-Victorin	X	
Société de gestion NauBerges de Lachine		X
Société de transport de Montréal (joint auditor)	X	
Société d'habitation et de développement de Montréal	X	
Société du parc Jean-Drapeau	X	