

# IV. Financial Statement Audits



Vérificateur général  
de la Ville de Montréal



# IV.1. Montréal's Consolidated Financial Statements



**Vérificateur général**  
de la Ville de Montréal



## IV. FINANCIAL STATEMENT AUDITS

### IV.1. MONTRÉAL'S CONSOLIDATED FINANCIAL STATEMENTS

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

As this report went to press, the city's financial statements had not yet been submitted and their audit had not been completed, given the delay in the appointment of our joint auditor by authorities.



# **IV.2. Financial Statements of Other Municipal Bodies**



**Vérificateur général**  
de la Ville de Montréal



## IV.2. FINANCIAL STATEMENTS OF OTHER MUNICIPAL BODIES

To comply with the *Cities and Towns Act* (CTA) in effect on December 31, 2011, we must conduct financial audits of every body that meets one of the following criteria:

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

Table 1 on the following page shows the other municipal bodies for which we must provide financial statement reports and indicate reports issued to April 30, 2012 for the fiscal years ended in 2010 and 2011.

**Table 1—Other Municipal Bodies Governed by the CTA and Reports  
Produced on their Financial Statements as of April 30, 2012**

Other municipal bodies	Fiscal year ended in	
	2011	2010
Anjou 80		
Bixi Toronto Inc.		
Commission des services électriques de Montréal		
Conseil des arts de Montréal		
Conseil interculturel de Montréal		
Corporation d'habitation Jeanne-Mance		
Fiducie du Technoparc Montréal		
Office de consultation publique de Montréal		
Office municipal d'habitation de Montréal		
Société de gestion Marie-Victorin		
Société de gestion NauBerges de Lachine		
Société de jalonnement dynamique de Montréal		
Société de transport de Montréal		
Société de vélo en libre-service		
Société en commandite Stationnement de Montréal		
Société d'habitation et de développement de Montréal		
Société du parc Jean-Drapeau		
Technoparc Montréal		

Reports produced between May 12, 2011, and April 30, 2012 (Reference: 2011 annual report).  
 Reports produced before May 12, 2011 (Reference: 2010 annual report).  
 No report to produce, bodies added to our reporting scope in 2011.