



3.

LEGAL AND REGULATORY COMPLIANCE





3.1. LEGAL COMPLIANCE OF ORGANIZATIONS HAVING RECEIVED A SUBSIDY OF AT LEAST \$100,000

3. LEGAL AND REGULATORY COMPLIANCE

3.1. LEGAL COMPLIANCE OF ORGANIZATIONS HAVING RECEIVED A SUBSIDY OF AT LEAST \$100,000

In accordance with section 107.9 of the *Cities and Towns Act (CTA)*, “any legal person who receives an annual subsidy of at least \$100,000 is required to have its financial statements audited”. This legal person’s auditor must provide the Auditor General with a copy of its annual financial statements, its report on these statements as well as any other report summarizing the auditor’s observations and recommendations to the board of directors or corporate officers of this legal person.

This auditor must also, when requested by the Auditor General, provide the latter with any document that relates to the audit works and their results, while also providing all information that the Auditor General considers necessary with regard to these audit works and their results. If the Auditor General considers that the information, explanations or documents obtained from the auditor are insufficient, he can arrange for any additional verification that he views as necessary.

In December 2013, the city council also adopted resolution CM13 1157 that requires, amongst other things, organizations having received a subsidy of at least \$100,000 to file an annual report each year.

Moreover, on April 13, 2017, a set of letters identifying the organizations having received subsidies adding up to at least \$100,000 in 2016 was provided by city manager to the concerned business units, asking them to provide it, as well as the Auditor General, with a copy of the audited financial statements of these organizations.

OBJECTIVE AND SCOPE OF THE MANDATE

Our mandate was, first, to ensure that any corporation that benefitted from a subsidy of at least \$100,000 from the Ville de Montréal in 2016 complied with the provisions of section 107.9 of the CTA concerning the submission of a copy of its audited financial statements to the Auditor General.

For all organizations, our procedures consisted of reconciling the amounts identified for the organizations in the letters sent to them by the city manager and the total subsidies in the Ville de Montréal financial statements. We reconciled the differences, where required, with the list produced by the city manager.

Since we had not received all the audited financial statements from the organizations, on September 25, 2017, a letter of the Auditor General was sent as a reminder to the business units responsible for the follow-up.

A list of organizations that had not met the obligations of the contribution agreement signed by the parties by March 31, 2018, can be found below.

| ORGANIZATIONS | NON-COMPLIANT | AMOUNT RECEIVED |
|--|-------------------|--------------------|
| Côte-des-Neiges–Notre-Dame-de-Grâce borough | | |
| Prévention Côte-des-neiges–Notre-Dame-de-grâce | Review Engagement | \$519,098 |
| Maison des Jeunes Côte-des-Neiges | Notice to Readers | \$111,860 |
| Service de la mise en valeur du territoire | | |
| Impact de Montréal F.C | Unaudited | \$350,000 |
| Montréal-Nord borough | | |
| Artistes en Arts visuels du nord de Montréal | Not Received | \$182,311 |
| LaSalle borough | | |
| Club Garçons et Filles de LaSalle | Not Received | \$170,998 |
| Villeray–Saint-Michel–Parc-Extension borough | | |
| Centre communautaire Jeunesse Unie de Parc-Extension | Review Engagement | \$112,598 |
| Service du développement économique | | |
| La Pépinière, Espaces Collectifs | Not Received | \$108,900 |
| L'Association des restaurateurs de rue du Québec | Not Received | \$150,000 |
| Espaces temps | Not Received | \$104,000 |
| Mercier–Hochelaga-Maisonneuve borough | | |
| Centre des jeunes Boyce-Viau | Review Engagement | \$100,779 |
| TOTAL | | \$1,910,544 |

With regard to the ten non-compliant organizations, four of them submitted financial statements that were subject to a review engagement or a notice to readers. Section 107.9 of the CTA requires audited financial statements, however.

The Bureau du vérificateur général (BVG) has established a new audit program for organizations subject to section 107.9 of the CTA. As set out in the CTA, the BVG has expanded the scope of its work for a selection of chosen organizations based on certain criteria. As such, for 2017, the auditor's files were reviewed for the following organizations:

| ORGANIZATION | YEAR END | AMOUNT RECEIVED |
|---|--------------------|-----------------|
| Société des célébrations du 375 ^e anniversaire de Montréal | December 31, 2016 | \$11,500,000 |
| Montréal c'est électrique (MCE) | September 30, 2017 | \$1,750,000 |
| Montréal en histoires | September 30, 2016 | \$930,000 |

Following our review of the external auditor's files, we did not conduct any additional auditing work.

For MCE, a non-profit organization created on October 14, 2016, we examined whether this organization should be included in the city's reporting entity. Every organization in the City's reporting entity is consolidated in the city's financial statements and is included in the corporations for which the Auditor General conducts a financial audit.

Although the organization was created in fall 2016, an analysis of the various control indicators evaluating whether MCE is one of the organizations in the city's reporting entity was filed by the Service des finances in March 2018.

Based on the limited information available to it, it concluded that the non-profit organization is not an organization controlled by the city, and that therefore its books should not be consolidated into those of the city's financial statements. The conclusions of the Service des finances on each indicator were drawn from official acts carried out in 2016 and 2017.

The statutes and general by-laws that we examined did not reveal any control element likely to create a relationship of proximity between the city and MCE. However, the inclusion of an organization in the reporting entity is based on the concept of control, that is, the power to direct the financial and administrative policies of another organization so that its activities will provide expected benefits to the municipal organization or expose it to a risk of loss.

In light of the documents and information compiled in our work on MCE, we arrive at a different conclusion. (See the report on the Formula E Event in Chapter 4.9.)

RECOMMENDATION

We recommend that the Service des finances implement mechanisms to better delimit the examination of questions related to de facto control in its analysis.

CONCLUSION

In 2016, the city disbursed a total of \$166.8 million including \$143.6 million (i.e., 88.6%) to 216 organizations that received subsidies adding up to at least \$100,000 and to which the requirements of section 107.9 of the CTA apply.

By March 31, 2018, the Bureau du vérificateur général had received the 2016 audited financial statements for 206 (i.e., 95.4%) of the 216 organizations affected by this requirement under the CTA, for a total of \$141.6 million.

We encourage the city to continue its work of educating organizations on the requirements of section 107.9 of the CTA and of resolution CM 13 1157.

The table on the next page provides a detailed list of the organizations that received \$100,000 or more in 2016.

3.1.1. DETAILED TABLE – LEGAL COMPLIANCE OF ORGANIZATIONS HAVING RECEIVED A SUBSIDY OF AT LEAST \$100,000 IN 2016

| NAME OF ORGANIZATION | AMOUNT OF SUBSIDY IN 2016 | AUDITED FINANCIAL STATEMENTS | | MISSING FINANCIAL STATEMENTS |
|--|---------------------------|------------------------------|---------------|------------------------------|
| | | COMPLIANT | NON-COMPLIANT | |
| Ville en vert | \$388,971 | x | | |
| Conseil Local des Intervenants Communautaires de Bordeaux-Cartierville | \$353,991 | x | | |
| Prévention du crime Ahuntsic-Cartierville | \$179,068 | x | | |
| Service des Loisirs St-Martyrs-Canadiens | \$147,031 | x | | |
| Loisirs de l'Acadie de Montréal | \$132,198 | x | | |
| Solidarité Ahuntsic | \$114,359 | x | | |
| TOTAL AHUNTSIC-CARTIERVILLE BOROUGH | \$1,315,618 | 6 | 0 | 0 |
| Loisirs Sportifs Côte-des-Neiges-Notre-Dame-de-Grâce | \$1,107,634 | x | | |
| Comité Jeunesse de Notre-Dame-de-Grâce | \$693,288 | x | | |
| Prévention Côte-des-Neiges-Notre-Dame-de-Grâce | \$519,099 | | x | |
| Société Environnementale Côte-des-Neiges | \$442,135 | x | | |
| Centre Communautaire de Loisir de La Côte-des-Neiges | \$329,906 | x | | |
| Association de la Communauté Noire de Côte-des-Neiges | \$152,600 | x | | |
| Centre Communautaire Mountain Sights | \$151,648 | x | | |
| Conseil Communautaire Notre-Dame-De-Grâce Inc. | \$141,421 | x | | |
| Centre de Ressources Communautaire Côte-des-Neiges | \$140,000 | x | | |
| Maison des Jeunes Côte-des-Neiges | \$111,860 | | x | |
| TOTAL CÔTE-DES-NEIGES-NOTRE-DAME-DE-GRÂCE BOROUGH | \$3,789,591 | 8 | 2 | 0 |

3. | LEGAL AND REGULATORY COMPLIANCE

| NAME OF ORGANIZATION | AMOUNT OF SUBSIDY IN 2016 | AUDITED FINANCIAL STATEMENTS | | MISSING FINANCIAL STATEMENTS |
|--|---------------------------|------------------------------|---------------|------------------------------|
| | | COMPLIANT | NON-COMPLIANT | |
| Comité de revitalisation urbaine intégrée du quartier Saint-Pierre | \$240,351 | x | | |
| Commission Scolaire Marguerite-Bourgeoys | \$142,491 | x | | |
| Groupe de recherche appliquée en macroécologie (Grame) | \$128,147 | x | | |
| La Maison des jeunes l'Escalier de Lachine Inc | \$115,041 | x | | |
| Festival de Théâtre de Rue de Lachine | \$115,000 | x | | |
| Cyclo-Club Lachine | \$105,100 | x | | |
| TOTAL LACHINE BOROUGH | \$846,129 | 6 | 0 | 0 |
| Centre Culturel et Communautaire Henri-Lemieux | \$290,593 | x | | |
| Héritage Laurentien | \$207,491 | x | | |
| Table de développement social de Lasalle | \$197,090 | x | | |
| Club de garçons et filles de Lasalle | \$170,999 | | | x |
| Maison des Jeunes de Lasalle | \$111,891 | x | | |
| TOTAL LASALLE BOROUGH | \$978,063 | 4 | 0 | 1 |
| CCSE Maisonneuve | \$784,326 | x | | |
| Y'a QuelQu'un l'aut'bord du mur (YQQ) | \$594,450 | x | | |
| Table de Quartier Hochelaga-Maisonneuve | \$435,738 | x | | |
| Solidarité Mercier-Est | \$372,984 | x | | |
| Commission Sportive de Montréal | \$296,050 | x | | |
| Hockey Québec - Région de Montréal | \$234,000 | x | | |
| L'Antre-Jeunes de Mercier-Est | \$181,040 | x | | |
| La Maison des Jeunes Magi de Mercier-Ouest Inc. | \$146,294 | x | | |
| Service des Loisirs Sainte-Claire | \$121,100 | x | | |

| NAME OF ORGANIZATION | AMOUNT OF SUBSIDY IN 2016 | AUDITED FINANCIAL STATEMENTS | | MISSING FINANCIAL STATEMENTS |
|---|---------------------------|------------------------------|---------------|------------------------------|
| | | COMPLIANT | NON-COMPLIANT | |
| Centre Communautaire Hochelaga (C.C.H.) | \$120,050 | x | | |
| Comité musique Maisonneuve Inc. | \$115,000 | x | | |
| Club Aquatique de l'Est de Montréal | \$111,600 | x | | |
| GCC La Violence! | \$110,890 | x | | |
| Association régionale de soccer Concordia Inc. | \$109,640 | x | | |
| Centre des jeunes Boyce-Viau | \$100,780 | | x | |
| TOTAL MERCIER-HOCHELAGA-MAISONNEUVE BOROUGH | \$3,833,941 | 14 | 1 | 0 |
| Éconord | \$201,869 | x | | |
| Artistes en Arts Visuel du nord de Montréal (AAVNM) | \$182,311 | | | x |
| Café-Jeunesse Multiculturel | \$166,800 | x | | |
| Un itinéraire pour tous | \$165,373 | x | | |
| Programme Horizon Jeunesse | \$154,200 | x | | |
| Institut Pacifique | \$106,363 | x | | |
| TOTAL MONTRÉAL-NORD BOROUGH | \$976,916 | 5 | 0 | 1 |
| Action jeunesse de l'Ouest-de-l'Île (AJOI) | \$172,584 | x | | |
| TOTAL PIERREFONDS-ROXBORO BOROUGH | \$172,584 | 1 | 0 | 0 |

3. | LEGAL AND REGULATORY COMPLIANCE

| NAME OF ORGANIZATION | AMOUNT OF SUBSIDY IN 2016 | AUDITED FINANCIAL STATEMENTS | | MISSING FINANCIAL STATEMENTS |
|--|---------------------------|------------------------------|---------------|------------------------------|
| | | COMPLIANT | NON-COMPLIANT | |
| Société Ressources-Loisirs de Pointe-aux-Trembles (SRLPAT) | \$870,009 | x | | |
| Équipe RDP | \$259,987 | x | | |
| Éco de la Pointe-Aux-Prairies | \$183,500 | x | | |
| Maison des jeunes de Pointe-Aux-Trembles | \$138,210 | x | | |
| TOTAL RIVIÈRE-DES-PRAIRIES- POINTE-AUX-TREMBLES BOROUGH | \$1,451,706 | 4 | 0 | 0 |
| Société de développement environnemental de Rosemont (SODER) | \$649,522 | x | | |
| Loisirs récréatifs et communautaires de Rosemont | \$176,530 | x | | |
| Loisirs Angus-Bourbonnière | \$152,433 | x | | |
| Corporation de développement communautaire de Rosemont | \$133,893 | x | | |
| Regroupement des tables de concertation de la Petite-Patrie (RTCPP) | \$105,833 | x | | |
| Centre Père Marquette Montréal | \$101,817 | x | | |
| TOTAL ROSEMONT- LA PETITE-PATRIE BOROUGH | \$1,320,028 | 6 | 0 | 0 |
| Concertation Saint-Léonard | \$410,119 | x | | |
| Nature-Action Québec | \$277,426 | x | | |
| TOTAL SAINT-LÉONARD BOROUGH | \$687,545 | 2 | 0 | 0 |
| Action Prévention Verdun | \$174,238 | x | | |
| Maison Saint-Gabriel | \$153,250 | x | | |
| Société de développement commercial Wellington | \$113,863 | x | | |
| TOTAL VERDUN BOROUGH | \$441,351 | 3 | 0 | 0 |

| NAME OF ORGANIZATION | AMOUNT OF SUBSIDY IN 2016 | AUDITED FINANCIAL STATEMENTS | | MISSING FINANCIAL STATEMENTS |
|--|---------------------------|------------------------------|---------------|------------------------------|
| | | COMPLIANT | NON-COMPLIANT | |
| Association sportive et communautaire du Centre Sud | \$1,021,968 | x | | |
| Musée des beaux-arts de Montréal | \$786,080 | x | | |
| Corporation du Centre Jean-Claude Malépart | \$694,248 | x | | |
| Sentier Urbain | \$248,051 | x | | |
| Spectre de rue | \$223,566 | x | | |
| Corporation de développement communautaire Centre-Sud | \$218,569 | x | | |
| SAESEM - Société pour l'action, l'éducation et la sensibilisation environnementale de Montréal | \$180,137 | x | | |
| Société écocitoyenne de Montréal | \$163,512 | x | | |
| Action Centre-Ville | \$139,176 | x | | |
| Foyer pour femmes autochtones de Montréal | \$132,261 | x | | |
| Loisirs St-Jacques de Montréal | \$128,946 | x | | |
| Le Sac à dos (Action réinsertion) | \$119,005 | x | | |
| Centre communautaire de loisirs Sainte-Catherine d'Alexandrie | \$118,286 | x | | |
| Association les chemins du soleil | \$104,497 | x | | |
| TOTAL VILLE-MARIE BOROUGH | \$4,278,302 | 14 | 0 | 0 |
| Patro Le Prevost | \$682,360 | x | | |
| Centre de Loisirs Communautaires Lajeunesse | \$446,720 | x | | |
| Vrac Environnement | \$311,885 | x | | |
| Vivre Saint-Michel en santé | \$281,048 | x | | |
| Maison des jeunes La Grande Porte | \$214,385 | x | | |
| Corporation de gestion des loisirs du Parc | \$167,174 | x | | |
| Projet d'Aménagement Résidentiel et Industriel (P.A.R.I.) de Saint-Michel | \$153,300 | x | | |
| CDC Solidarités Villeray | \$151,160 | x | | |

3. | LEGAL AND REGULATORY COMPLIANCE

| NAME OF ORGANIZATION | AMOUNT OF SUBSIDY IN 2016 | AUDITED FINANCIAL STATEMENTS | | MISSING FINANCIAL STATEMENTS |
|--|---------------------------|------------------------------|---------------|------------------------------|
| | | COMPLIANT | NON-COMPLIANT | |
| Espace Multisoleil | \$144,935 | x | | |
| Loisirs communautaires Saint-Michel | \$136,308 | x | | |
| Centre communautaire jeunesse unie de Parc-Extension | \$112,598 | | x | |
| Projet Ado Communautaire en Travail de Rue | \$110,014 | x | | |
| L'Organisation des jeunes de Parc-Extension PEYO | \$109,928 | x | | |
| TOTAL VILLERAY-SAINTE-MICHEL-PARC-EXTENSION BOROUGH | \$3,021,816 | 12 | 1 | 0 |
| Groupe Information Travail | \$287,323 | x | | |
| Centre du plateau | \$275,442 | x | | |
| Relance des loisirs tout 9 Inc. | \$143,088 | x | | |
| TOTAL PLATEAU-MONT-ROYAL BOROUGH | \$705,853 | 3 | 0 | 0 |
| Développement économique Saint-Laurent - DESTL | \$1,032,354 | x | | |
| Comité des organismes sociaux de Saint-Laurent (COSSL) | \$376,663 | x | | |
| Musée des Maîtres et Artisans du Québec | \$137,773 | x | | |
| Vert Cité | \$285,629 | x | | |
| TOTAL SAINT-LAURENT BOROUGH | \$1,832,418 | 4 | 0 | 0 |
| Centre Sportif de la Petite Bourgogne | \$372,711 | x | | |
| Centre de loisirs Monseigneur Pigeon | \$356,349 | x | | |
| Prévention Sud-Ouest | \$258,930 | x | | |
| Concertation Ville-Emard Côte St-Paul | \$188,010 | x | | |
| Centre Récréatif, Culturel et Sportif (CRCS) St-Zotique inc. | \$178,921 | x | | |

| NAME OF ORGANIZATION | AMOUNT OF SUBSIDY IN 2016 | AUDITED FINANCIAL STATEMENTS | | MISSING FINANCIAL STATEMENTS |
|---|---------------------------|------------------------------|---------------|------------------------------|
| | | COMPLIANT | NON-COMPLIANT | |
| Club Aquatique du Sud-Ouest (CASO) | \$120,035 | x | | |
| TOTAL SUD-OUEST BOROUGH | \$1,474,956 | 6 | 0 | 0 |
| Société des célébrations du 375 ^e anniversaire de Montréal | \$11,500,000 | x | | |
| TOTAL BUREAU DES RELATIONS GOUVERNEMENTALES ET MUNICIPALES | 11,500,000 | 1 | 0 | 0 |
| OBNL Congres Métropolis 2017 | \$1,500,000 | x | | |
| Montréal International (FODIM) | \$500,000 | x | | |
| TOTAL BUREAU DES RELATIONS INTERNATIONALES | \$2,000,000 | 2 | 0 | 0 |
| Centraide du Grand Montréal | \$151,000 | x | | |
| TOTAL DIRECTION GÉNÉRALE | \$151,000 | 1 | 0 | 0 |
| Fondation Espace pour la vie | \$250,000 | x | | |
| TOTAL SERVICE DE L'ESPACE POUR LA VIE | 250,000 | 1 | 0 | 0 |
| Société du Musée d'Archéologie et d'Histoire de Montréal, Pointe-à-Callière | \$13,704,725 | x | | |
| Bibliothèque et Archives nationales du Québec | \$10,331,000 | x | | |
| Partenariat du Quartier des spectacles | \$7,549,864 | x | | |
| Évènements Grands Prix Cyclistes Québec et Montréal (GPCQM) | \$1,250,000 | x | | |
| Le Festival international de Jazz de Montréal Inc. | \$1,173,812 | x | | |
| Montréal en Histoires | \$930,000 | x | | |
| Festival Montréal En Lumière Inc. | \$800,000 | x | | |
| TOHU | \$688,000 | x | | |

| NAME OF ORGANIZATION | AMOUNT OF SUBSIDY IN 2016 | AUDITED FINANCIAL STATEMENTS | | MISSING FINANCIAL STATEMENTS |
|---|---------------------------|------------------------------|---------------|------------------------------|
| | | COMPLIANT | NON-COMPLIANT | |
| Ateliers créatifs Montréal | \$569,784 | x | | |
| Festival Juste pour rire | \$550,000 | x | | |
| Corporation du Théâtre Outremont | \$440,000 | x | | |
| Vitrine Culturelle Montréal | \$400,000 | x | | |
| Les Francofolies de Montréal | \$304,006 | x | | |
| Les 7 doigts de la main | \$303,174 | x | | |
| Festival Transameriques | \$303,148 | x | | |
| Partenariat culture et communauté | \$226,800 | x | | |
| Programme de soutien à la diffusion du patrimoine montréalais | \$207,000 | x | | |
| Cirque Éloïze | \$205,000 | x | | |
| MAI (Montréal, arts interculturels) | \$200,000 | x | | |
| Festival du nouveau cinéma de Montréal | \$183,262 | x | | |
| MU | \$174,825 | x | | |
| Société des directeurs des musées montréalais (SDMM) | \$160,000 | x | | |
| Fondation Québec Cinéma | \$151,460 | x | | |
| Festival Mode & Design Montréal | \$150,000 | x | | |
| Orchestre Symphonique de Montréal | \$270,000 | x | | |
| Montréal en Fêtes | \$150,000 | x | | |
| Vélo Québec Association | \$128,853 | x | | |
| Les Productions Nuits d'Afrique Inc. | \$121,680 | x | | |
| Vélo Québec Évènements | \$120,000 | x | | |
| Programme de Murales Artistiques | \$118,393 | x | | |
| Carrefour de Ressources en Interculturel (CRIC) | \$108,245 | x | | |
| Comité de la Fête nationale de la Saint-Jean Inc. | \$105,000 | x | | |
| Culture Montréal | \$100,000 | x | | |
| Festival Fantasia | \$100,000 | x | | |

| NAME OF ORGANIZATION | AMOUNT OF SUBSIDY IN 2016 | AUDITED FINANCIAL STATEMENTS | | MISSING FINANCIAL STATEMENTS |
|--|---------------------------|------------------------------|---------------|------------------------------|
| | | COMPLIANT | NON-COMPLIANT | |
| Bureau du cinéma et de la télévision du Québec (BCTQ) | \$100,000 | x | | |
| TOTAL SERVICE DE LA CULTURE | \$42,378,031 | 35 | 0 | 0 |
| Tennis Canada - Stade Jarry | \$1,745,417 | x | | |
| Le Club des petits déjeuners du Canada | \$1,633,856 | x | | |
| Comité organisateur de la Finale des Jeux du Québec - Montréal, Été 2016 | \$1,410,145 | x | | |
| La Maison d'Haïti | \$1,049,700 | x | | |
| Intégration Jeunesse du Québec (IJQ) | \$951,000 | x | | |
| Les YMCA du Québec | \$834,712 | x | | |
| Centre de prévention de la radicalisation menant à la violence | \$800,000 | x | | |
| AlterGo | \$695,500 | x | | |
| Excellence sportive de l'île de Montréal | \$325,000 | x | | |
| Société de développement social de Ville-Marie | \$275,000 | x | | |
| Cégep Marie-Victorin | \$250,850 | x | | |
| Lester B. Pearson School Board | \$242,121 | x | | |
| Mission Old Brewery | \$238,620 | x | | |
| La Société Canadienne de la Croix-Rouge | \$221,000 | x | | |
| Collectif des entreprises d'insertion du Québec | \$210,000 | x | | |
| Rue Action Prévention Jeunesse | \$209,500 | x | | |
| Championnats du monde de gymnastique artistique 2017 | \$200,000 | x | | |
| Moisson Montréal Inc. | \$178,000 | x | | |
| Accueil Bonneau Inc. | \$176,865 | x | | |
| Regroupement des Magasins-Partage de l'île de Montréal | \$175,000 | x | | |
| La rue des Femmes de Montréal | \$167,564 | x | | |

3. | LEGAL AND REGULATORY COMPLIANCE

| NAME OF ORGANIZATION | AMOUNT OF SUBSIDY IN 2016 | AUDITED FINANCIAL STATEMENTS | | MISSING FINANCIAL STATEMENTS |
|--|---------------------------|------------------------------|---------------|------------------------------|
| | | COMPLIANT | NON-COMPLIANT | |
| Fédération Québécoise de hockey sur glace Inc. | \$155,000 | x | | |
| La Mission Bon Accueil | \$150,000 | x | | |
| Triathlon International de Montréal | \$145,000 | x | | |
| Mouvement pour mettre fin à l'itinérance à Montréal | \$140,000 | x | | |
| CARI St-Laurent | \$132,365 | x | | |
| Gai Écoute inc. | \$125,000 | x | | |
| Relais Laurentien | \$149,135 | x | | |
| Maison du Père | \$125,000 | x | | |
| Service National des Sauveteurs Inc. | \$104,375 | x | | |
| Association communautaire d'emprunt de Montréal (ACEM) | \$100,000 | x | | |
| TOTAL SERVICE DE LA DIVERSITÉ SOCIALE ET DES SPORTS | \$13,315,726 | 31 | 0 | 0 |
| Regroupement des Éco-Quartiers | \$244,191 | x | | |
| TOTAL SERVICE DE L'EAU | \$244,191 | 1 | 0 | 0 |
| Havico et Caisse d'Économie Solidaire Desjardins | \$750,000 | x | | |
| Impact de Montréal F.C. | \$350,000 | | x | |
| Société des Arts Technologiques | \$302,588 | x | | |
| TOTAL SERVICE DE LA MISE EN VALEUR DU TERRITOIRE | \$1,402,588 | 2 | 1 | 0 |
| Polytechnique de Montreal | \$875,000 | x | | |
| TOTAL SERVICE DE L'ENVIRONNEMENT | \$875,000 | 1 | 0 | 0 |

| NAME OF ORGANIZATION | AMOUNT OF SUBSIDY IN 2016 | AUDITED FINANCIAL STATEMENTS | | MISSING FINANCIAL STATEMENTS |
|---|---------------------------|------------------------------|---------------|------------------------------|
| | | COMPLIANT | NON-COMPLIANT | |
| La Société de verdissement du Montréal métropolitain (SOVERDI) | \$932,418 | x | | |
| Centre de la Montagne | \$386,000 | x | | |
| TOTAL SERVICE DES GRANDS PARCS, DU VERDISSEMENT ET DU MONT-ROYAL | \$1,318,418 | 2 | 0 | 0 |
| ICLEI | \$500,000 | x | | |
| TOTAL SERVICE DU DÉVELOPPEMENT DURABLE | \$500,000 | 1 | 0 | 0 |
| Société de développement commercial | \$12,060,975 | x | | |
| PME MTL Centre-Ville | \$4,680,750 | x | | |
| PME Montréal | \$3,745,708 | x | | |
| PME MTL Centre-Est | \$2,566,481 | x | | |
| Concertation régionale de Montréal | \$2,500,000 | x | | |
| Office des congrès et du tourisme du grand Montréal | \$2,250,000 | x | | |
| PME MTL Centre-Ouest | \$2,201,417 | x | | |
| PME MTL West Island | \$1,750,611 | x | | |
| Montréal c'est électrique | \$1,750,000 | x | | |
| PME MTL Est-de-l'Île | \$2,184,205 | x | | |
| PME MTL Grand Sud-Ouest | \$1,287,561 | x | | |
| Société de développement commercial Hochelaga-Maisonneuve | \$1,181,608 | x | | |
| Société de développement commercial du village | \$629,500 | x | | |
| Société de développement commercial du Vieux-Montréal-quartier historique | \$380,258 | x | | |
| Société de développement du Quartier latin | \$356,000 | x | | |
| École des entrepreneurs | \$300,000 | x | | |

3. | LEGAL AND REGULATORY COMPLIANCE

| NAME OF ORGANIZATION | AMOUNT OF SUBSIDY IN 2016 | AUDITED FINANCIAL STATEMENTS | | MISSING FINANCIAL STATEMENTS |
|---|---------------------------|------------------------------|---------------|------------------------------|
| | | COMPLIANT | NON-COMPLIANT | |
| Développement économique Lasalle | \$285,673 | x | | |
| Printemps Numérique | \$250,000 | x | | |
| SDC Pignons rue Saint-Denis | \$248,886 | x | | |
| C2.MTL | \$200,000 | x | | |
| Société du Quartier de l'innovation de Montréal | \$175,300 | x | | |
| Société de développement commercial du quartier du canal | \$164,625 | x | | |
| Association des gens d'affaires de Gouin Ouest | \$163,125 | x | | |
| Comité des commerçants et riverains de la rue Jarry Est | \$161,112 | x | | |
| Association des restaurateurs de rue du Québec (ARRQ) | \$150,000 | | | x |
| La Ruche Solution de Financement | \$127,000 | x | | |
| Chantier de l'Économie sociale | \$117,000 | x | | |
| Regroupement des producteurs multimédia | \$109,572 | x | | |
| La Pépinière, Espaces Collectifs | \$108,900 | | | x |
| Espaces temps Montréal | \$104,000 | | | x |
| CHU Sainte-Justine | \$100,000 | x | | |
| Institut international d'études administratives de Montréal Inc | \$100,000 | x | | |
| Organisation du Sommet Mondial du Design | \$100,000 | x | | |
| TOTAL SERVICE DU DÉVELOPPEMENT ÉCONOMIQUE | \$42,490,267 | 30 | 0 | 3 |

| | | | | |
|--------------|----------------------|----------------------|-------------------|-------------------|
| TOTAL | \$143,552,036 | | | |
| | 216 100% | 206 95.37% | 5 2.31% | 5 2.31% |

