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Report of the Independent Auditor

2020 ANNUAL REPORT

Auditor General of the Ville de Montréal

Accounts statement of the Bureau du vérificateur général of the Ville de Montréal

Year ended December 31, 2020

Independent Auditor's Report

To the Mayor,
the Chairman and Members of the Executive Committee,
the Members of the Municipal Council of the Ville de Montréal, and
the Members of the Agglomeration Council of the Ville de Montréal

Opinion

We have audited the accounts statement of the Bureau du vérificateur général of the Ville de Montréal (the "Bureau du vérificateur général") for the year ended December 31, 2020, and the note to the statement, including a summary of significant accounting policies (collectively referred to as the "statement").

In our opinion, the accompanying statement for the year ended December 31, 2020, is prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the statement.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Ville de Montréal in accordance with the ethical requirements that are relevant to our audit of the statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the statement, which describes the basis of accounting. The statement is prepared to assist the Bureau du vérificateur général to meet the requirements of the section 108.2.1 of the *Cities and Towns Act*. As a result, the statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management for the Statement

Management of the Bureau du vérificateur général is responsible for the preparation of the statement in accordance with the basis of accounting described in Note 1, and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Bureau du vérificateur général's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Deloitte LLP

April 15, 2021

¹ CPA auditor, CA, public accountancy permit No. A116207

Bureau du vérificateur général of the Ville de Montréal

Accounts statement

Year ended December 31, 2020

(In thousands of dollars)

	2020⁽¹⁾	2020	2019
	Budget	Actual	Actual
	\$	\$	\$
Compensation of personnel	5,181	4,935	4,241
Professional, technical and administrative services	1,114	547	588
Other operating expenses	109	76	147
Total	6,404	5,558	4,976

⁽¹⁾ Approved budget, as modified, presented in the accounting system of the Ville de Montréal for the Bureau du vérificateur général and adopted by the municipal council and the agglomeration council of the Ville de Montréal.

1. Accounting policy

This accounts statement of the Bureau du vérificateur général was prepared in accordance with the recognition and measurement principles of Canadian public sector accounting standards, according to the same accounting policies described in Note 2 to the consolidated financial statements of the Ville de Montréal for the year ended December 31, 2020, with the exception that fixed assets are not capitalized and amortization that would result from them is not considered.

