

ANNUAL REPORT

2022 2023



Comité de gestion
de la taxe scolaire

DE L'ÎLE DE MONTRÉAL



A WORD FROM THE CHAIR FRANK DI BELLO

I am very proud to present the 2022–2023 Annual Report of the Comité de gestion de la taxe scolaire de l'île de Montréal (CGTSIM).

There were two important milestones in 2022–2023: the 50th anniversary of our organization, and the 20th anniversary of the CGTSIM. Fifty years ago, the creation of the Conseil scolaire de l'île de Montréal, which later became the CGTSIM, marked a turning point in the development of educational coordination on the island of Montréal. Over the years, our organization has helped make Montréal's school system fairer and more efficient, with the aim of giving young people equal opportunities for educational success. Without the invaluable commitment of every team in the organization, we would not be able to fulfil our mission.

The year concluded with a record of achievements that was outstanding in several respects. First, with regard to our financial results, we were able to allocate \$12.3 million to school service centres and school boards for the academic success of students in disadvantaged areas. We also invested \$5.3 million in the risk management plan (RMP) self-insurance fund. On the governance front, a number of initiatives were carried out to update our policies and regulations and reinforce the RMP framework. Other achievements included the renewal of the collective agreement with support staff. In addition, agreement in principle was reached with the professionals' union. Lastly, sustained action was taken to enhance the protection of our IT systems and the deployment of monitoring tools.

I would like to take this opportunity to applaud the competence and synergy of the members of the Management Committee, who contribute to the expansive nature of our discussions. I would like to thank outgoing members Linda Cazale and Agostino Cannavino. They made a significant contribution to the debates and directions of the CGTSIM.

In closing, I would like to extend my sincere thanks to all CGTSIM employees and the management team for their commitment and excellent contribution to the organization's success. And, of course, I would be remiss if I failed to mention the inspiring, energizing leadership of Director General Sylvie Chagnon; it is truly a pleasure to work with her.

Let's keep working together to advance academic success in disadvantaged areas on the Island of Montréal and propel the CGTSIM to new heights.

REPORT ON ETHICS AND CONDUCT COMPLAINTS

In 2022–2023, the ethics and conduct officer received no complaints against any members of the CGTSIM under the Code of Ethics and Professional Conduct or section 175.1(5) of the *Education Act*.

MISSION AND VALUES

MISSION

The CGTSIM works with school service centres and school boards (SSCs/SBs) to implement remedial measures that promote equal opportunity for students from disadvantaged areas. Its goal is to ensure fairness for the most vulnerable students; equal opportunity means providing greater resources to those in greatest need.

The CGTSIM provides technical, administrative and financial services to maximize the funding available for educational services.

Students from economically disadvantaged areas and taxpayers are central to our concerns.

VALUES

- **Fairness** : The CGTSIM ensures the fair and non-discriminatory distribution of allocations to the most disadvantaged areas and thus to the most disadvantaged students.
- **Justice** : Within its purview, the CGTSIM protects the interests of SSCs/SBs, the interests of students from disadvantaged areas, and the interests of taxpayers in its property tax operations.
- **Respect** : By being transparent in its activities, the CGTSIM demonstrates the highest respect for its collaborators and the people it serves.

GOVERNANCE

The CGTSIM is a public organization governed by the *Education Act*. It is composed of 11 members, 10 appointed by the SSCs/SBs on the Island of Montréal and one designated by the Minister of Education.

MEMBERS AT THE END OF 2022-2023

DESIGNATED MEMBERS

LINDA CAZALE

Centre de services scolaire de Montréal

FRANK DI BELLO

Lester B. Pearson School Board

LUIS R. GALVEZ

Centre de services scolaire de la Pointe-de-l'Île

GEORGES LEMIEUX

Ministère de l'Éducation

JOE ORTONA

English Montreal School Board

YU CAI TIAN

Centre de services scolaire Marguerite-Bourgeoys

ALTERNATES

MARILYNE BOYER

Lester B. Pearson School Board

AGOSTINO CANNAVINO

English Montreal School Board

JEAN-CLAUDE LAVIGNE

Centre de services scolaire de la Pointe-de-l'Île

YAZID DJENADI

Centre de services scolaire de Montréal

CHRISTIAN RUEL

Centre de services scolaire Marguerite-Bourgeoys

MAIN ACTIVITIES

- Produce documents, statistics and reference tools for disadvantaged areas
- Administer the cooperative purchasing
- Provide cash management for the five SSCs/SBs on the Island of Montréal
- Collect school taxes on the Island of Montréal
- Administer the risk management plan



The CGTSIM supports greater social justice across the five SSCs/SBs on the Island of Montréal by equitably distributing school tax revenue and interest income. The SSCs/SBs provide preschool education, public elementary and secondary education, vocational training and adult education in their respective jurisdictions.

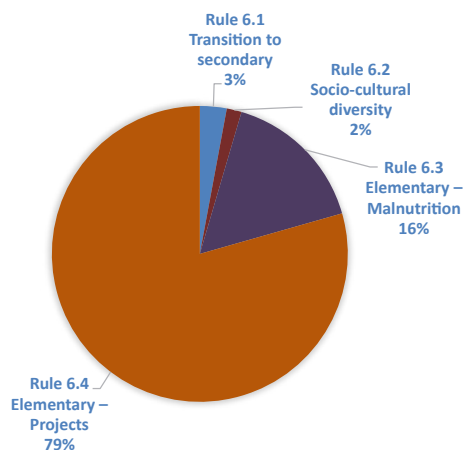
DISADVANTAGED AREAS

Allocations for disadvantaged areas

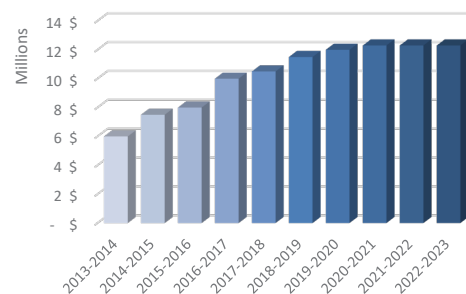
Each year, the CGTSIM allocates funds from additional billings and school tax interest income for remedial education in disadvantaged areas. In 2022-2023, \$12,300,000 was allocated across the five SSCs/SBs as follows:

Centre de services scolaire de Montréal	5 512 094 \$
Centre de services scolaire Marguerite-Bourgeoys	2 283 619 \$
Centre de services scolaire de la Pointe-de-l'Île	3 736 479 \$
English Montreal School Board	518 281 \$
Lester B. Pearson School Board	249 527 \$
	12 300 000 \$

RULES FOR DISTRIBUTING ALLOCATIONS TO SSC'S AND SB'S



ALLOCATIONS FOR DISADVANTAGED AREAS OVER THE PAST 10 YEARS (\$ million)

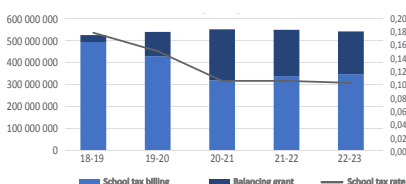


SCHOOL TAX

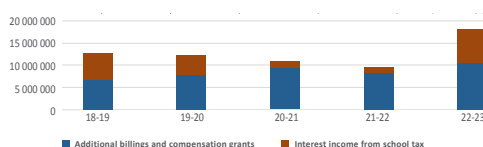
The CGTSIM provides centralized management of school taxes for the five SSCs/SBs on the Island of Montréal, preventing duplication in administrative services and issuance of tax notices. The CGTSIM manages billing, collection and customer service for over 560,000 school tax accounts.

All of the school tax revenue is distributed to the SSCs/SBs on the Island of Montréal in proportion to their enrolment. Other revenue from additional billing and interest income are apportioned in accordance with the distribution rules to provide funding for remedial education in disadvantaged areas.

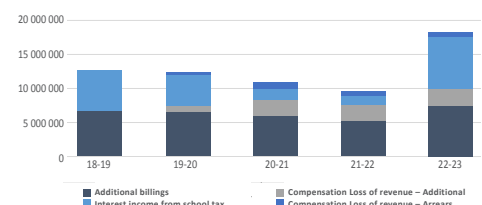
ANNUAL SCHOOL TAX BILLING AND BALANCING GRANT (\$)



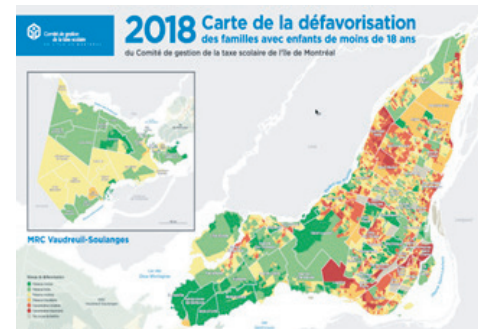
INTEREST INCOME AND ADDITIONAL BILLINGS (\$)



ADDITIONAL BILLINGS AND INTEREST INCOME FROM SCHOOL TAX WITH RESPECTIVE COMPENSATION GRANTS (\$)



DOCUMENTATION FOR DISADVANTAGED AREAS



Classification of elementary and secondary schools by deprivation index – Enrolment as of November 4, 2022

Percentage distribution breakdown for 2022–2023 allocations under the CGTSIM distribution rules

SHORT- AND LONG-TERM FINANCING

Cash management

Between the time the CGTSIM was created and February 2022, cash needs were managed by consolidating Island of Montréal SSCs'/ SBs' planned disbursements for operating and capital expenditures. To offset cash shortages, the CGTSIM borrowed on the money market or from financial institutions. Since 2023, it has been forced to borrow from the Financing Fund for capital expenditures. It may, however, continue to borrow elsewhere for operating requirements. This new practice resulted in a significant reduction in the volume of borrowing on the money market and from financial institutions (see Figure 1). In addition, interest savings generated under previous practice were replaced by interest income in 2022-2023 on bank balances for operating expenses (see Figure 2).

Figure 1
VOLUME OF NON-FINANCING FUND BORROWING

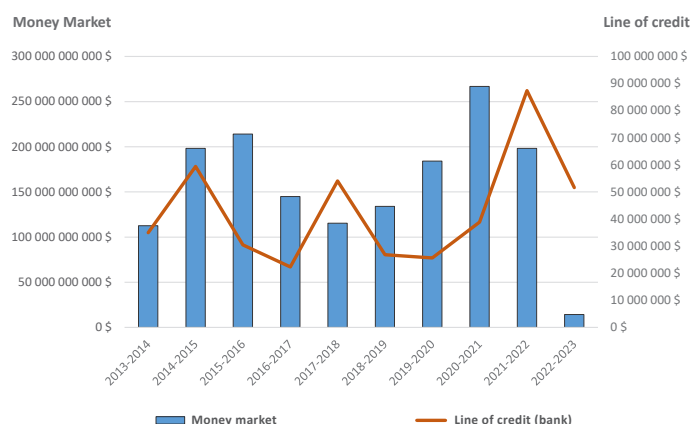
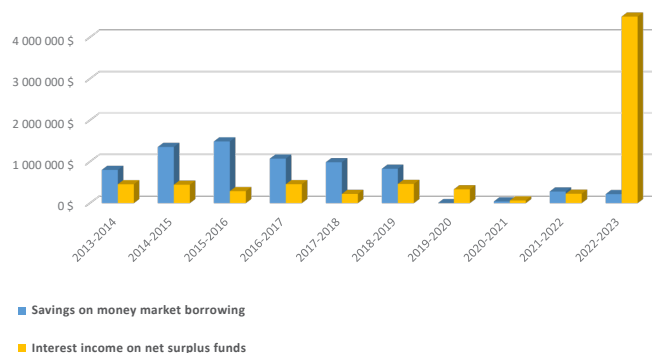


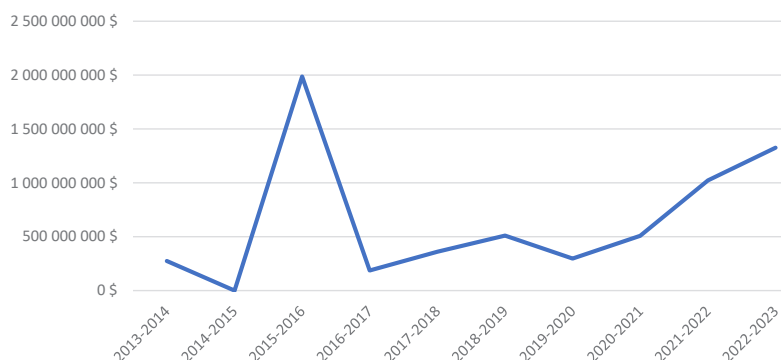
Figure 2
INTEREST INCOME AND SAVINGS FROM CENTRALIZED MANAGEMENT



Short- and long-term borrowing from the Financing Fund

Capital expenditures subsidized by the Ministère de l'Éducation for Island of Montréal SSCs/SBs and the CGTSIM are financed with line of credit borrowing and long-term loans from the Financing Fund. The table below shows the volume of short- and long-term borrowing for all of the SSCs/SBs combined over the past 10 years.

SHORT- AND LONG-TERM LOANS FROM THE FINANCING FUND



Long-term investments

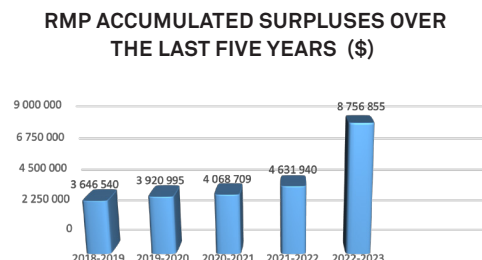
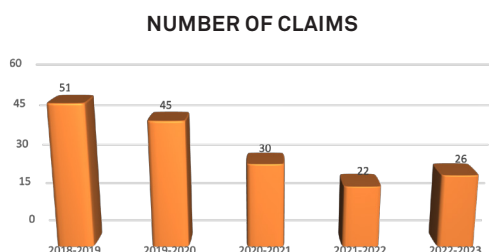
As of June 30, 2023, the CGTSIM held \$1,542,000 in asset-backed term notes resulting from the conversion of asset-backed commercial paper acquired in July 2007. These investments have been fully provisioned since 2017.

RISK MANAGEMENT PLAN

The risk management plan (RMP) is a self-insurance fund that covers extracontractual civil liability and the liability of directors and officers of Island of Montréal SSCs/SBs and the CGTSIM. It is supported by a risk management committee composed of one representative designated by each Island of Montréal SSC/SB and the CGTSIM.

The 2022–2023 fiscal year was an important one for the RMP. The CGTSIM took a number of steps during the year to improve the RMP's financial health and thus enhance its sustainability. In collaboration with the members of the risk management committee, we also carried out a comprehensive review of the RMP policy.

In 2022–2023, the number of claims was up slightly from the previous year. There were 26 claims for a total of \$209,499.

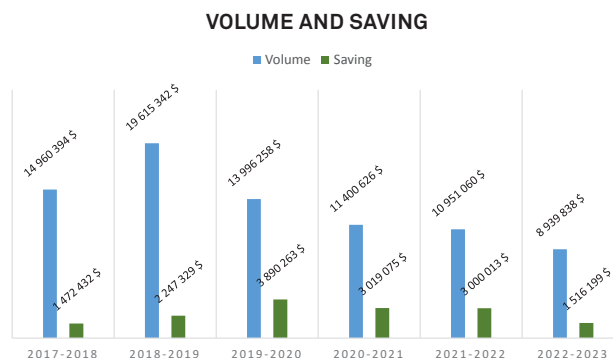
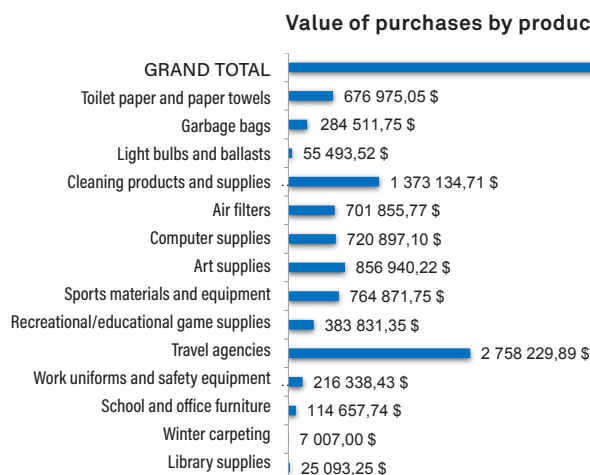


On June 30, 2023, 106 claims were still active, with a provision for unpaid claims of \$2,507,000. Fiscal 2022–2023 ended with a surplus of \$4,124,915. The accumulated surplus was \$8,756,855 on June 30, 2023. The significant increase in the accumulated surplus for 2022–2023 is due to a special contribution of \$5 million from the CGTSIM.

COOPERATIVE PURCHASING SYSTEM

The goal of the cooperative purchasing system is to meet the needs of the SSCs/SBs and other educational bodies by purchasing supplies under single tenders, thereby obtaining the best products and services at the lowest possible price. This boosts purchasing power while allowing participants to maintain their independence.

The CGTSIM is responsible for 14 categories of products and services, as recommended by the purchasing committee. All purchasing is carried out under the regulatory framework governing procurement contracts of public bodies.



Since the system was introduced in 1983–1984, it has achieved total savings of about \$47.5 million, an average of \$1,319,933 per year.

UTILIZATION OF RESOURCES

Information resources

The review of our information resources activities reflects a significant improvement in protection for our IT systems, along with the introduction of monitoring tools. Notable steps include the installation of a variety of detection tools to counter intrusion threats, and the successful transition of our backups to cloud computing with regular testing. These activities have significantly improved security.

At the same time, we undertook extensive vulnerability testing and a full security audit of our infrastructure. These initiatives were crucial in assessing the effectiveness of our existing security measures, identifying deviations from required standards, and implementing the necessary adjustments in response to findings and recommendations.

All these efforts illustrate our determination to maintain a level of excellence in information security and alignment with sector best practices. We remain committed to anticipating technological developments and security challenges to ensure the protection and stability of our activities.

During the 2022–2023 fiscal year, investments and expenditures associated with information resource projects and activities totalled \$855,429.

Use of revenue generated by the CGTSIM (other than for local needs funding)

REVENUE SOURCES	2022-2023
Net additional school tax	7 453 418 \$
Interest income from school tax	7 727 975 \$
MEQ grant - Compensation for loss of non-school tax revenue	3 098 275 \$
MEQ administration grant	2 249 003 \$
Sales of goods and services/building rental	2 258 191 \$
Capital grant and other revenue	179 106 \$
	22 965 968 \$
EXPENSES	
Allocations to disadvantaged areas	12 300 000 \$
Administration	5 151 170 \$
Risk management plan	5 355 000 \$
	22 806 170 \$
SURPLUS FOR THE YEAR	159 798 \$

WORKFORCE MANAGEMENT AND CONTROL

Under section 20 of the *Act respecting workforce management and control within government departments, public sector bodies and networks, and state-owned enterprises*, the CGTSIM is required to report its results each year. For the period from April 1, 2022, to March 31, 2023, the staffing level authorized by the Ministère de l'Éducation was 79,672.80 paid hours. The CGTSIM complied with this staffing level, ending the fiscal year at 76,086.14 paid hours.

Report on workforce management and control

April 2022 – March 2023					
	Paid hours	Paid overtime	Total paid hours	Number of positions on 31/03/2023	Number of employees affected
Managers	10 265,500	0,000	10 265,500	6	9
Personnel staff	9 463,300	246,580	9 709,880	5	7
Office/technical staff	53 515,450	34,530	53 549,980	28	39
Maintenance workers	2 560,780	0,000	2 560,780	1	3
Total	75 805,03	281,11	76 086,14	40,0	58

Service contracts involving an expenditure of \$25,000 or more

April 2022 – March 2023			
	Reference years of call for tenders	Annual value of contract (\$)	Total including renewal periods (\$)
External audit	2022	52 400,00	157 200,00
School tax notices: Production, printing, insertion and mailing Reminder notices: Printing, insertion and mailing Envelopes: Production, insertion and printing	2022	75 871,00	151 742,00
Professional audit services: IT diagnostics, cyber security posture, recommendation of a strategic roadmap and a business continuity plan	2022	40 000,00	40 000,00
Advanced cyber security	2023	70 500,00	70 500,00
Total		238 771,00	419 442,00

CONDENSED STATEMENT OF FINANCIAL POSITION

AT JUNE 30, 2022

Note: The data presented in this excerpt from the financial statements is incomplete. The reader may need additional information.

	2023 \$	2022 \$
FINANCIAL ASSETS		
Cash	57,039,453	15,960,573
Grants receivable from the Ministère de l'Éducation (MEQ)	31,924,603	27,760,799
School tax receivable, interest and other receivables	6,490,931	4,145,982
Advances to Island of Montréal educational bodies	193,144,534	228,447,194
Investments in debentures	5,061,686	5,913,785
Provision for future amount from school service centres and school boards for repayment of short- and long-term debt	4,887,925,329	4,385,210,847
	5,181,586,536	4,667,439,180
LIABILITIES		
Temporary borrowings and lines of credit from the Quebec Financing Fund	1,025,310,966	912,838,574
Advances from Island of Montréal educational bodies	239,752,766	163,075,092
Accounts payable, deferred revenue and allowance for employee benefits	31,094,168	28,019,053
Deferred investment grant	1,074,002	1,078,038
Provision for unpaid claims and risk management plan reserve	11,263,855	6,202,268
Long-term debt subject to a pledge of grant	3,863,682,454	3,547,008,941
	5,172,178,211	4,658,221,966
NET FINANCIAL ASSETS	9,408,325	9,217,214
NON-FINANCIAL ASSETS		
Fixed assets	1,665,639	1,757,133
Prepaid expenses	109,994	49,813
	1,775,633	1,806,946
ACCUMULATED SURPLUS	11,183,958	11,024,160
Condensed statement of earnings and accumulated surplus for the year ended June 30, 2023 (see note)		
	2023 \$	2022 \$
REVENUE		
School tax – Annual billing	346,428,884	337,896,393
Fiscal balancing grant from the Ministère de l'Éducation (MEQ)	194,217,639	210,363,382
Compensation grant from the MEQ for limiting the school tax rate increase	33,881,826	- 0
Financing for local needs	574,528,349	548,259,775
Revenue in lieu	3,173,177	3,249,065
Debt service and short-term financing		
Interest grants from the MEQ	136,648,236	81,285,360
Repayment of long-term debt flotation costs	2,177,821	2,010,885
Interest income – Short-term financing system	15,840,475	3,165,718
Investment grant and amortization of investment grant	168,000	122,475
	154,834,532	86,584,438
Specific revenue		
School tax – Additional billings	7,453,418	5,210,392
Interest income from school tax	7,727,975	1,288,382
Operating and compensation grants from the MEQ for loss of non-school tax revenue	5,347,278	5,419,592
Miscellaneous administrative revenue	2,258,191	1,702,838
	22,786,862	13,621,204
	755,322,920	651,714,482
EXPENSES		
Allocations to Island of Montréal educational bodies		
Financing for local needs	574,516,518	548,259,777
Disadvantaged areas	12,300,000	12,300,000
Revenue in lieu	3,173,177	3,249,065
Short-term financing system and long-term debt expenses	154,667,257	86,456,754
Administration	5,151,170	4,975,960
Risk management plan	5,355,000	355,000
	755,163,122	655,596,556
Surplus (deficit) before gain on disposal of investments	159,798	(3,882,074)
Gain on disposal of long-term investments	-	1,442,676
SURPLUS (DEFICIT) FOR THE YEAR	159,798	(2,439,398)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	11,024,160	13,463,558
ACCUMULATED SURPLUS, END OF YEAR	11,183,958	11,024,160

CODE OF ETHICS AND PROFESSIONAL CONDUCT

Under section 175.1 of the *Education Act*, the CGTSIM is required to publish the Code of Ethics and Professional Conduct for its members in its annual report.

The Code of Ethics and Professional Conduct sets out the principles and rules that should inform the conduct of members in their work. It preserves and strengthens the confidence of government authorities, partners, employees and the general public in the CGTSIM's integrity, honesty and impartiality and helps ensure that the CGTSIM maintains the highest standards of professionalism in carrying out its mission.

CODE OF ETHICS AND PROFESSIONAL CONDUCT FOR MEMBERS OF THE COMITÉ DE GESTION DE LA TAXE SCOLAIRE DE L'ÎLE DE MONTRÉAL

BY-LAW NO. 10

(Adopted on October 23, 2003, by Resolution 11, amended on March 13, 2008, by Resolution 8 and amended on October 20, 2022, by Resolution 12)

October 20, 2022

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1. INTRODUCTION

1.1 PURPOSE

This by-law enacts a code of ethics and professional conduct applicable to all members of the Comité de gestion de la taxe scolaire de l'île de Montréal (CGTSIM) and to any person acting as a contractor whose services have been retained by the CGTSIM. The Code of Ethics and Professional Conduct (the Code) sets out the principles and rules that should inform the conduct of members in their work. It preserves and strengthens the confidence of government authorities, partners, employees and the general public in the CGTSIM's integrity, honesty and impartiality and helps ensure that the CGTSIM maintains the highest standards of professionalism in carrying out its mission.

1.2 PREAMBLE AND SCOPE

Under section 175.1 of the *Education Act*, the CGTSIM is required to adopt, by by-law, a code of ethics and professional conduct for its members.

The Code sets out the duties and obligations of members. It must cover the following topics in particular:

- Preventive measures, including rules for the declaration of interests held by members of the CGTSIM;
- The identification of conflict-of-interest situations;
- The duties and obligations of CGTSIM members even after they leave office;
- Enforcement procedures, including the designation of persons responsible for enforcing the Code and possible sanctions.

The Code provides guidance and establishes common ethical standards in order to promote consistent behaviour among CGTSIM members.

These ethical principles and rules of conduct apply to all members of the CGTSIM. They are subject to the Code at all times, including in meetings, in in-camera sessions, in work sessions, in hospitality activities, in the media and on other digital platforms.

Where necessary and appropriate, the Code shall also be signed by CGTSIM consultants or contractors.

1.3 LEGAL FRAMEWORK

This Code is based in part of the following:

- *Education Act* (R.S.Q., c. I-13.3)
- *Act to reform the school tax system* (S.Q. 2018, c. 5)
- *Act to facilitate the disclosure of wrongdoings relating to public bodies* (R.S.Q., c. D-11.1)
- *Act respecting contracting by public bodies* (c. C-65.1, s. 26)
- *Act respecting Access to documents held by public bodies and the Protection of personal information* (R.S.Q., c. A-2.1)
- *Civil Code of Québec* (R.S.Q., c. C-64)
- *Code of Civil Procedure* (R.S.Q., c. C-25.01)
- *Act respecting school elections* (R.S.Q., c. E-2.3)

1.4 DEFINITIONS

The following definitions apply to the Code of Ethics and Professional Conduct. Any other term not defined herein shall have its usual and generally accepted meaning.

- **CGTSIM:** The Comité de gestion de la taxe scolaire de l'île de Montréal provided for in section 399 of the *Education Act* (c. I-13.3).
- **Member:** A member of the CGTSIM, including an alternate member.
- **Spouse:**
 - Two persons who are connected by marriage or civil union or have registered their common-law relationship under applicable provincial law.
 - Two people who have been cohabiting in a continuous marital relationship for at least one year or from the time they become parents of the same child.
- **Child** has the meaning given to it in the *Taxation Act* (R.S.Q., chapter I-3).
- **Immediate family** means spouse, children, father, mother, brother, and sister.
- **Ethics and conduct steward** means the Corporate Secretary of the CGTSIM.
- **Ethics and conduct officer** means the person or his or her alternate appointed and mandated by CGTSIM members to review or investigate suspected or actual conduct that may be contrary to the ethical and professional conduct standards set forth in this Code and to impose appropriate sanctions if the Code has been violated.

- **Related person** means an immediate family member of a CGTSIM member, a corporation or partnership that is controlled, individually or collectively, by a CGTSIM member or a member of his/her immediate family.
- **Confidential information** means any personal or private oral, paper, information communicated verbally, on paper or by electronic or other means that concerns the CGTSIM, a taxpayer, a supplier, an officer, a member, an employee, a government department, a public servant, a union or a business partner; any information that a member or employee has a formal obligation to keep confidential; and any information that is transmitted or becomes known to a member or employee under circumstances from which the member or employee may infer that it is to be kept confidential.
- **Conflict of interest** means any actual, potential or apparent situation that may directly or indirectly cause a member to favour his or her personal or business interests or those of a related person over the CGTSIM's interests; and any situation that may affect his or her loyalty and judgement in the performance of his or her duties on the CGTSIM.

The concept of conflict of interest, which is to be construed as defined in this Code, is a broad concept that covers any situation where there is a risk that a member's personal interests could reasonably be perceived as interfering with the performance of his or her duties. Conflict-of-interest situations shall be assessed objectively; even if a member is acting in good faith, he or she may be in a conflict of interest. The mere existence of a reasonable possibility that there is a conflict of interest is sufficient to create a conflict of interest, even if there has been no actual deed or act. There may be a conflict of interest even if there is a divergence between personal interests and those arising from job duties. A conflict of interest may arise from the performance of duties other than those for which the member was appointed, and there may be an apparent conflict even if the interest is not monetary or if the member does not derive any personal benefit. In addition, a conflict of interest may be indirect, arising from interests such as those held by the member's spouse or children or from a business owned or controlled by the member.

2. DUTIES AND OBLIGATIONS OF CGTSIM MEMBERS

The duties and obligations specify the conduct required of CGTSIM members.

- Members shall comply with the duties and obligations prescribed in the *Education Act* and all other legislation referenced in Section 1.3 of this Code, including CGTSIM policies and by-laws. Members shall also be law-abiding citizens.

- Members shall act within the scope of the duties and powers conferred by the *Education Act*, with due regard for everyone's role and responsibilities.
- In their actions, member shall demonstrate the following:
 - Tact and civility: Members shall be open-minded, polite, courteous and impartial and eschew any form of discrimination or intolerance. Members shall be tactful in dealing with the CGTSIM's stakeholders.
 - Professionalism: Members shall perform quality work in accordance with the CGTSIM's values. Members shall keep their skills current and perform their duties with rigour and precision. Members shall devote the time necessary to acquire an understanding of the CGTSIM's mission and operation, its issues and associated risks, and the challenges it faces. Members shall also devote the time and attention necessary to fully grasp the matter put before the CGTSIM. Members shall be diligent in the performance of their duties. Members shall attend all meetings of the CGTSIM, including its committees, unless they have good reason to be absent.
 - Loyalty: Members shall act loyally in promoting the CGTSIM's interests and shall avoid causing harm to the CGTSIM by word or by deed. The duty of loyalty remains in effect even after a member's term on the CGTSIM has ended.
 - Solidarity: Members shall act in a manner that reflects and respects the CGTSIM's decisions. For greater clarity, once a decision is made by the CGTSIM, every member shall act in a manner that reflects and respects that decision.
- Members shall avoid damaging the reputation of others or the CGTSIM. Members shall conduct themselves and communicate in a dignified and proper manner at all times in performing their duties so as to protect and promote the CGTSIM's image and credibility.
- Members shall have independence of mind, that is, a mindset that enables them to render honest service free from any influence which might impair their judgement so that they can act with integrity, be objective, and think, speak and act independently and with confidence and courage.
- Members shall not put themselves in a position where their personal interests conflict with the obligations of their office. Members shall not place themselves in a position that could raise reasonable doubt as to their ability to perform their duties faithfully and impartially.
- Members shall disclose in writing any interest in an undertaking that places their personal interests in conflict with the CGTSIM's interests (see Appendices 1 and 2). The concept of conflict of interest is further defined in Section 10.

- A member who believes he or she is facing an ethical issue or situation or has a question about the interpretation or application of the ethical principles and rules of professional conduct may consult the ethics and conduct steward for advice or guidance.
- A member must disclose any illegal or irregular situation affecting the CGTSIM of which he/she is aware. In the event of a violation of this Code, a member may submit a complaint to the ethics and conduct steward.

3. CONFIDENTIALITY AND PROTECTION OF CONFIDENTIAL INFORMATION

- Members shall behave with absolute discretion during and after their term of office and shall respect the confidential nature of personal, commercial, scientific or other information obtained in the performance of their duties, including information disclosed during committee meetings (duty of confidentiality).
- Without limiting the generality of the foregoing, members shall not disclose or use, for their own benefit or for the benefit of any third party, any confidential information obtained in the course of their duties.
- Members shall take all necessary steps to protect such confidential information from unauthorized access.
- If a member becomes aware of a situation where confidential information has been disclosed, he or she shall immediately inform the Chair of the CGTSIM, who will in turn inform the Director General.
- Members shall not publicly discuss the CGTSIM's affairs in a manner that would jeopardize confidential information.
- All media requests, in whatever form, shall be directed to the Director General of the CGTSIM.
- Members shall take appropriate measures to dispose of documents containing confidential information, whether they are in paper or electronic form, in a manner that preserves their confidentiality (shredding, archiving, etc.).
- Members whose term of office has ended shall conduct themselves in a manner that does not take advantage of their former office. They shall not disclose any confidential information obtained in the course of their duties or give anyone advice based on non-public information concerning the CGTSIM or any other organization with which the CGTSIM had direct or indirect dealings.

- Each year, they shall report any breach of confidentiality and protection of confidential information (Appendix 2).

4. GIFTS, ENTERTAINMENT, DONATIONS, SERVICES OR BENEFITS

Members shall not accept any gifts, entertainment, donations, services or other benefits (including prizes won in a draw for which the member has not incurred any cost) (hereinafter, “gift”) except for customary gifts worth less than \$100. Any gift, entertainment or other benefit received with a value of \$100 or more must be disclosed using the form in Appendix 3, which must be submitted to the ethics and conduct steward for entry in the CGTSIM’s gift register.

A member may accept an occasional invitation to a meal or social event in the normal course of business or for the sake of maintaining good relations. However, he or she must refuse any gift or invitation that might create a sense of obligation or influence the recommendations or decisions he or she must make. Any other gifts received must be returned to the giver, and any other invitations must be declined.

A member shall not, directly or indirectly, solicit or accept any favour or undue advantage for himself or herself or for any third party.

The provisions of this paragraph also apply to persons in the member’s immediate family.

Each year, members shall report any breach of this section (Appendix 2).

5. PROHIBITION OF BRIBING

Members shall not, directly or indirectly, authorize or make any payment, give any gift or grant any favour or undue advantage in any form to any person for the purpose of inducing him or her to breach his or her duties or for the purpose of obtaining preferential treatment or undue advantage for himself or herself or for any other person in negotiations or on any other occasion.

6. IMPARTIALITY

Members shall not make decisions or recommendations based on prejudice related to a person’s gender, religion, language, political beliefs or any other discriminatory ground as defined in the *Canadian Charter of Rights and Freedoms*. Members shall refrain from engaging in conduct exemplifying such prejudices in the course of their duties.

7. HARASSMENT, VIOLENCE, DISCRIMINATION

Members shall not commit any act of harassment, violence or discrimination that could affect the dignity, safety or physical or psychological integrity of any other member, employee, partner or other person with whom they come into contact in the performance of their duties.

8. POLITICAL NEUTRALITY

In the performance of their duties, members must set aside their personal political opinions to perform their work objectively and independently.

9. DRUGS, ALCOHOL AND OTHER SUBSTANCES

During work sessions, committee meetings or hospitality activities, members shall not be under the influence of alcohol, legal or illegal drugs, or any other substance that may impair their judgement or interfere with the performance of their duties.

10. CONFLICT OF INTEREST AND DECLARATION OF INTERESTS

Members shall not place themselves in a situation that constitutes a real or apparent conflict of interest, as per the *Education Act* and the CGTSIM's by-laws and internal policies.

In addition to what is specifically indicated in section 175.4 of the *Education Act*, concerning interests that they may hold in an enterprise, members shall report any situation that directly or indirectly places or could place their personal interests in conflict with those of the CGTSIM.

- Upon taking office, members shall disclose, using the form provided by the ethics and conduct steward, any situation or relationship that could create a real or apparent conflict of interest (Appendix 1).

Thereafter, a form must be completed annually and whenever there is a change that could create such a real or apparent conflict of interest, as per the *Education Act* and the CGTSIM's by-laws and internal policies (Appendix 2).

- Members shall disclose the following in particular:
 - Any personal or monetary interest that any reasonably informed observer would likely see as influencing or affecting their function and the impartiality of their opinions or decisions;
 - Any situation that directly or indirectly places or could place their personal interests in conflict with those of the CGTSIM;

- Any interest they have in a company that does business or has done business with the CGTSIM, and if applicable, any actual, potential or apparent conflict-of-interest situation that may involve them. However, ownership of securities of a company over which the member or his or her immediate family does not have control, of which he or she is not an officer and of which he or she owns less than 10% of the issued voting shares need not be reported.

A member who has a real or apparent conflict of interest with respect to a matter before the CGTSIM shall disclose the conflict and withdraw from the CGTSIM's meeting so that deliberations and voting on the matter can take place in the member's absence. Such disclosure shall be recorded in the minutes of the meeting.

11. ENFORCEMENT PROCEDURES AND POSSIBLE SANCTIONS

11.1 APPOINTMENT OF ETHICS AND CONDUCT OFFICER

For the purpose of implementing this Code, the CGTSIM shall, by resolution, appoint a person responsible for ethics and professional conduct (ethics officer).

The ethics officer's term of office shall be two years. The term is renewable.

The CGTSIM shall determine the ethics officer's compensation. The ethics officer must be a lawyer who has been in practice for at least 10 years and has developed skills in ethics and professional conduct.

In accordance with section 175.1 of the *Education Act*, the ethics officer may not be a member of the CGTSIM or an employee of the CGTSIM.

11.2 ALTERNATE

The CGTSIM shall appoint, by resolution, an alternate ethics officer whose term shall also be two years. This alternate must also be a lawyer who has been in practice for at least 10 years and has developed skills in ethics and professional conduct.

The alternate shall replace the ethics officer when the latter is absent or unable to perform his or her function.

The CGTSIM shall determine the alternate's compensation.

11.3 MANDATE OF THE ETHICS AND CONDUCT OFFICER

The ethics officer shall decide whether a complaint is admissible, and if, after review, he or she determines that the complaint is unfounded or that its nature and importance do not warrant an investigation, he or she shall so notify the complainant.

The ethics officer is responsible for investigating situations or allegations of conduct that may violate this Code.

If the ethics officer determines that the complaint is abusive or frivolous or that an investigation is unnecessary, he or she shall document this in the decision and notify the complainant.

If the ethics officer determines that probable cause exists, he or she shall so notify the ethics and conduct steward and initiate an investigation.

Every member shall cooperate with investigations of Code violations conducted by the ethics officer.

The ethics officer shall ensure that a complaint is dealt with within 90 working days of the date the complaint was assigned to him or her. If the ethics officer is unable to deal with the complaint in a timely manner, he or she shall notify the Corporate Secretary in writing, indicating the reasons for the additional time needed to complete the investigation and render a decision. An additional 30 days may be granted. The Corporate Secretary shall report the status of the complaint and the new timeline to the CGTSIM.

Following the investigation, the ethics officer shall decide whether there has been a violation of the Code. If the ethics officer finds that there has been a violation, he or she shall determine the appropriate sanction.

If the ethics officer is satisfied that the CGTSIM member has not violated the Code, he or she shall notify the complainant and the respondent. The decision shall be submitted to the ethics and conduct steward, with a note that the case is closed.

All decisions made by the ethics officer shall be public. The ethics officer shall report his or her decision and the sanction to the CGTSIM. A summary of the decision and the sanction shall be entered in the CGTSIM's minutes, with proper privacy protection for the members involved.

Decisions of the ethics officer shall state the grounds on which they are based and shall be in writing.

No later than September 30 of each year, the ethics officer shall submit a report to the CGTSIM for the school year ending the previous June 30.

11.4 ROLE OF THE ETHICS AND CONDUCT STEWARD

The Corporate Secretary of the CGTSIM shall act as the ethics and conduct steward.

The Corporate Secretary shall receive complaints and forward them to the ethics officer. He or she shall provide logistical support and help coordinate the ethics officer's investigative work.

The ethics and conduct steward may provide advice or guidance to a member who believes he or she is facing an ethics/conduct issue or situation or has a question about the interpretation or application of ethics and conduct principles and rules.

When a new member of the CGTSIM takes office, the ethics and conduct steward shall provide him or her with a copy of the Code and collect and retain the Code of Ethics and Professional Conduct acknowledgement and declaration-of-interest form (Appendix 1). In addition, each year, the ethics and conduct steward shall collect the annual Code of Ethics and Professional Conduct acknowledgement and change-of-interest declaration for each member of the CGTSIM (Appendix 2).

The ethics and conduct steward shall also update the CGTSIM's member gift registry after receiving a member's declaration of gifts, entertainment, donations, favours or benefits (Appendix 3).

Any document received, created or collected by the ethics and conduct officer in connection with an ethics complaint shall be submitted to and retained in the office of the Corporate Secretary. With the exception of public decisions, the ethics and conduct steward shall keep confidential and deny access to all documents related to the ethics complaint and the investigation in accordance with the *Act respecting Access to documents held by public bodies and the Protection of personal information* (R.S.Q., c. A-2.1).

The ethics and conduct steward shall keep a record of all ethics complaints and decisions. All other documents related to an ethics complaint shall be destroyed as specified in the CGTSIM document retention schedule, unless legal proceedings are in progress.

The ethics and conduct steward shall maintain complete confidentiality in carrying out this function.

11.5 FILING OF AN ETHICS COMPLAINT

An ethics complaint must concern a violation of one or more provisions of the Code and must set forth specific facts supporting the alleged violation(s).

An ethics complaint must be submitted in writing and duly signed. It may be filed by any person who is aware of a violation of the Code.

An ethics complaint must be addressed to the Corporate Secretary, who will forward it to the ethics and conduct officer.

An ethics complaint must identify the individuals involved in the alleged violation of the Code and/or any witnesses.

At the time of filing, an ethics complaint must be accompanied by any documents or evidence concerning the alleged violation of the Code.

11.6 SANCTIONS

A breach of the Code can have serious financial, legal and reputational consequences for the CGTSIM and its employees. Disciplinary action commensurate with the seriousness of the situation will be taken for violations of the Code.

Such action may include the following:

- A caution to be read by the Chair of the CGTSIM at a regular meeting following the decision by the ethics and conduct officer;
- A request for a public apology to be read by the respondent at a CGTSIM meeting;
- A written reprimand to be read by the Chair of the CGTSIM at a CGTSIM meeting;
- Return of any illicit benefit by the respondent;
- Temporary or permanent suspension.

12. ANNUAL RAPPORT

Under section 175.1 (5) of the *Education Act*, the CGTSIM is required to make the Code available to the public and publish it in its annual report.

The annual report must also indicate the number of cases and their outcome; the breaches found during the year by disciplinary bodies, their decisions and the sanctions imposed by the competent authority; and the names of members of the CGTSIM who were stripped of their office by a court during the year.

13. RESPONSIBILITY FOR ADMINISTRATION AND REVIEW OF THE CODE

The Corporate Secretary is responsible for the administration of the Code. The Code shall be reviewed and approved by the CGTSIM every two years. The Corporate Secretary shall ensure that the annual Code of Ethics and Professional Conduct acknowledgement and change-of-interest declaration and the declaration of gifts, entertainment, donations, favours or benefits (Appendices 2 and 3) are obtained from all members.

14. COMING INTO FORCE

This Code supersedes all previous versions and comes into force on the date of its adoption by the CGTSIM.

APPENDICES

Appendix 1

Code of Ethics and Professional Conduct acknowledgement and declaration of interest

Appendix 2

Annual Code of Ethics and Professional Conduct acknowledgement and change-of-interest declaration

Appendix 3

Declaration of gifts, entertainment, donations, favours or benefits



CODE OF ETHICS AND PROFESSIONAL CONDUCT ACKNOWLEDGEMENT AND DECLARATION OF INTEREST

I, the undersigned _____, a member of the Comité de gestion de la taxe scolaire de l'Île de Montréal, hereby acknowledge that I have received, read and understood the Code of Ethics and Professional Conduct adopted by the CGTSIM and will comply with its requirements.

For the purpose of complying with the Code, I hereby declare that, to the best of my knowledge, I have the following interests and activities.

1. I personally hold, or my immediate family holds, the following securities or assets in a business or interest in a debt, lien, mortgage or significant financial or business benefit, including through an estate or trust.

Ownership of securities of a company over which the member or his immediate family does not have control, of which he is not a director or officer and of which he owns less than 10% of the issued voting shares need not be reported.

Name of compagny	Nature of interest	Value (for securities, specify the class and number of shares)	Name of holder and relationship to the employee if applicable (spouse, child)

2. For the purpose of complying with the conflict-of-interest rules, I hereby declare all outside interests or activities relating to:

- a) organizations or associations of which I am an officer or director;
- b) state-owned, public or private enterprises of which a member of my immediate family is an officer or board member.

The undersigned certifies that the foregoing information is an accurate, true and complete disclosure.

Signature

Date



Comité de gestion
de la taxe scolaire
DE L'ÎLE DE MONTRÉAL

Appendix 2

To: Corporate Secretary

**SUBJECT: Annual Code of Ethics and Professional Conduct acknowledgement
and change-of-interest declaration**

I hereby confirm the following:

- During the past year, I have followed the rules set out in the Code of Ethics and Professional Conduct for members of the Comité de gestion de la taxe scolaire de l'Île de Montréal. In particular,

- I declared any real, apparent or potential conflicts of interest; ☐
- I did not accept any gifts, entertainment or other benefits except those permitted under the Code, and I declared the benefit when the value required it; ☐
- I protected the confidentiality of the information to which I had access at the CGTSIM. ☐

- I also declare that I did not learn of or witness any act that violated the Code, and I hereby acknowledge my obligation to report any such acts that I may learn of or witness in the future.

If you did not check one or more of the above boxes, please provide details:



Comité de gestion
de la taxe scolaire

DE L'ÎLE DE MONTRÉAL

For the coming year, I agree to abide by the principles and rules of the Code of Ethics and Professional Conduct, which I have read and understand.

I consent to the disclosure of my declared interests to authorized persons for the sole purpose of preventing and managing any conflict of interest.

Comments:

Signature : _____

Nom : _____

Date : _____



DECLARATION OF GIFTS, ENTERTAINMENT, DONATIONS, FAVOURS OR BENEFITS

All gifts, entertainment or other benefits received worth \$100 or more must be disclosed using this form.

Last name	First name	Date received

Description of gift/benefit received	Approximate value (\$)

Received from (firm/corporation/SSC/SB)	Name of person who gave the gift

Position held and/or relationship with the third party that gave the gift/benefit

Use of gift ☐ Consumed

☐ Declined

☐ (reason) Draw

☐ Other (specify)

Signature : _____

Nom : _____

Date : _____