

# Annual Report

2023-2024



Comité de gestion  
de la taxe scolaire  
de l'île de Montréal

**BUILDING**  
THE FUTURE TOGETHER

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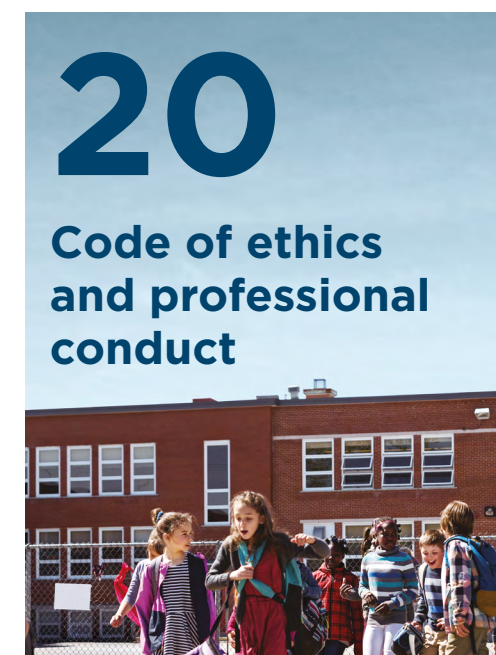
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# A word from the Chair

It is my pleasure to chair, once again this year, the board of directors of the Comité de gestion de la taxe scolaire de l'île de Montréal (CGTSIM), and to present our annual report for the period of July 1, 2023 to June 30, 2024.

For more than 50 years, the CGTSIM has worked closely with the school service centres and school boards (SSCs/SBs) on the Island of Montréal to support their remedial education initiatives, thereby giving youth in underprivileged areas an equal opportunity to succeed at school.

The 2023-2024 fiscal year was marked by a significant event. In December 2023, Bill 23 was passed into law, thus extending the reach of our expertise to all the SSCs/SBs of Québec. This leap forward means the CGTSIM is now able to provide administrative, technical and financial services to any organization in the province that enters into an agreement with it. This constitutes a major development for our organization, as it enables us to broaden our impact beyond the Island of Montréal and to help SSCs/SBs focus on the educational challenges at hand.

Within this framework of expansion, we are proud to have developed a new strategic plan to propel the CGTSIM to new levels. The plan includes a revamped corporate identity, comprised of a mission, a vision and reaffirmed values. Our mission is to provide unique expertise and to contribute to the collective effort for school success. In addition, we aspire to become a service counter par excellence and an employer of choice in Québec.

The strategic plan also includes a three-year action plan, aimed in particular at increasing our operational efficiency and broadening our reach inside the province.

The 2023-2024 fiscal year was marked by significant achievements: We proudly allocated \$18 million to the Island of Montréal SSCs/SBs to favour remedial education in underprivileged areas. We invested \$3 million in the Risk Management Plan (RMP) to boost its capitalization. And we made considerable strides in our digital shift, thus ensuring our efficiency and security.

The coming years appear promising for the CGTSIM, and I am convinced our team will meet the challenges with panache. My heartfelt thanks go out to the members of the board of directors as well as to our director general, Sylvie Chagnon, for her inspiring ideas and her influence. And of course, I extend my warm thanks to the employees of the CGTSIM for their dedication day after day. I am proud of our achievements and our ongoing commitment to providing unique expertise while playing an active role in the collective effort for school success.



**Frank di Bello**  
Chairman of the Board of Directors

**Let's continue  
to work together  
to propel  
the CGTSIM  
to new heights  
and to contribute  
to the collective  
effort for  
school success.**

# CGTSIM profile and highlights

The Comité de gestion de la taxe scolaire de l'île de Montréal (CGTSIM) is a one-of-a-kind public body in Québec operating under the jurisdiction of the Ministère de l'Éducation du Québec. It provides important support to the three school service centres and the two school boards on the Island of Montréal (SSCs/SBs), offering them a range of administrative, technical and financial services to lighten their administrative burden and allow them to focus on educational priorities.

## Our SSCs/SBs partners are:

**Centre de services  
scolaire de Montréal**

**English Montreal  
School Board**

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

**Lester B. Pearson  
School Board**

**Centre de services scolaire  
Marguerite-Bourgeoys**

Created by the *Education Act*, the CGTSIM saw its role expand in December 2023 with the adoption of Bill 23, broadening the scope of the CGTSIM's services to all SSCs/SBs located outside the Island of Montréal and with which it enters into an agreement.





# CGTSIM profile and highlights (cont'd)

## Mission, vision and values



### Mission

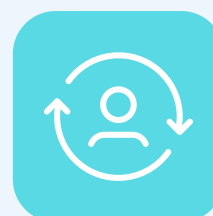
Providing unique expertise and contributing to the collective effort for school success.



### Vision

Becoming the service counter par excellence and an employer of choice in Québec.

## Our values guide our decisions



### Social responsibility

Our responsibility is to distribute the financial surplus dedicated to SSCs/SBs fairly and impartially, with the aim of making a positive contribution to school success.



### Innovation

We demonstrate courage by questioning ourselves and by exploring new horizons, in order to maintain our efficiency and effectiveness, while maximizing the positive impact on SSCs/SBs and taxpayers.



### Excellence

We draw our motivation from the excellence of our work. We're proud of what we do, and we are always striving for continuous improvement in order to stay at the forefront of our unique business model in Québec.



### Commitment

Our mission is our main inspiration. We put our whole heart into our work to accomplish this mission, thereby ensuring the continuity and modernity of our organization.

# CGTSIM profile and highlights (cont'd)

## Governance

The CGTSIM is helmed by a board of directors whose members are designated by the SSCs/SBs on the Island of Montréal and the Quebec's Minister of Education.

## Members at the end of 2023-2024

### Designated members

**Mr. Yazid Djenadi**

Centre de services scolaire de Montréal

**Mr. Frank di Bello**

Lester B. Pearson School Board

**Mr. Luis R. Galvez**

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

**Mr. Georges Lemieux**

Ministère de l'Éducation

**Mr. Joe Ortona**

English Montreal School Board

**Mr. Yu Cai Tian**

Centre de services scolaire Marguerite-Bourgeoys

### Alternates

**Ms. Marilyne Boyer**

Lester B. Pearson School Board

**Mr. Pietro Mercuri**

English Montreal School Board

**Mr. Rémi Vuong**

Centre de services scolaire de Montréal

**Mr. Jean-Claude Lavigne**

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

**Mr. Christian Ruel**

Centre de services scolaire Marguerite-Bourgeoys



# CGTSIM profile and highlights (cont'd)

## 2023-2024 highlights\*

**\$371.8**  
million

Annual school tax billing

**\$5.7**  
million

Additional school tax billing

**\$18**  
million

Funds allocated to underprivileged areas

**\$10.8**  
million

Interest income on school tax

**School tax rate**  
**\$0.09730**

Per \$100 of adjusted standardized assessment of taxable immovables

## Risk Management Plan

**\$3**  
million

In additional funding for the RMP

**36**  
claims

**50**

Average number of preventive school inspections per year

**546,000**

Number of school tax accounts

## Cooperative purchasing system

**\$12.2**  
million

In purchases of products and services

**\$1.5**  
million

In purchasing savings

## Bill 23

Adopted in December 2023, it enables the CGTSIM to provide services to all the SSCs/SBs in the province with which it has signed an agreement.

\* Figures rounded off



# School tax

In Québec, a number of SSCs/SBs manage the school tax themselves. The CGTSIM distinguishes itself by centralizing the management of this tax for the five SSCs/SBs on the Island of Montréal. Each year, in early July, the CGTSIM mails taxpayers in Montréal their school tax bill. This tax enables the school network to fund the maintenance and operation of its facilities, the administration and management of its establishments, and head office expenses. Moreover, the amount collected cover approximately half the cost of school transportation.

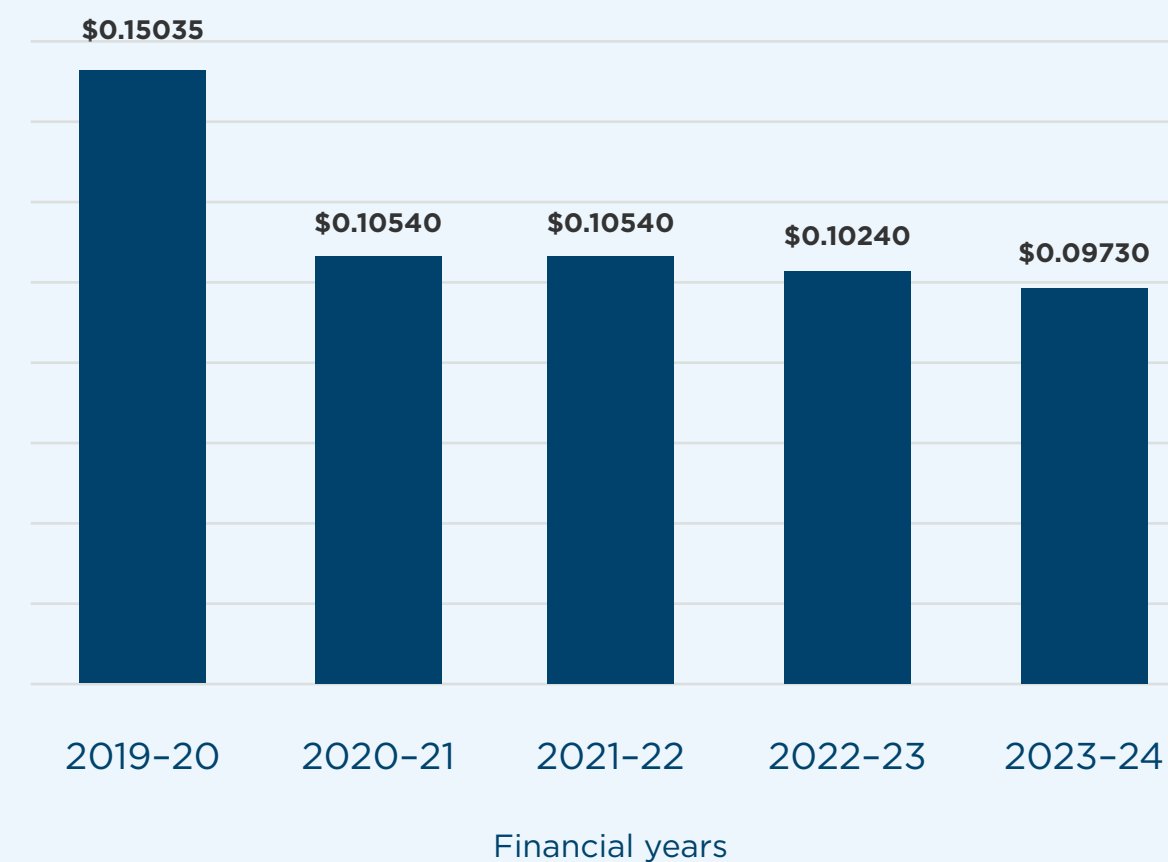
For the 2023-2024 year, the CGTSIM produced approximately 546,000 school tax accounts on the Island of Montréal.

The school tax rate was set at **\$0.09730** per \$100 of the adjusted standardized assessment of taxable immovables, in accordance with the decision of the Ministère de l'Éducation published on June 14, 2023 in the *Gazette officielle du Québec*. The rate is slightly lower from the previous year's value of \$0.10240.



## School tax rate

(per \$100 of adjusted standardized assessment of taxable immovables)





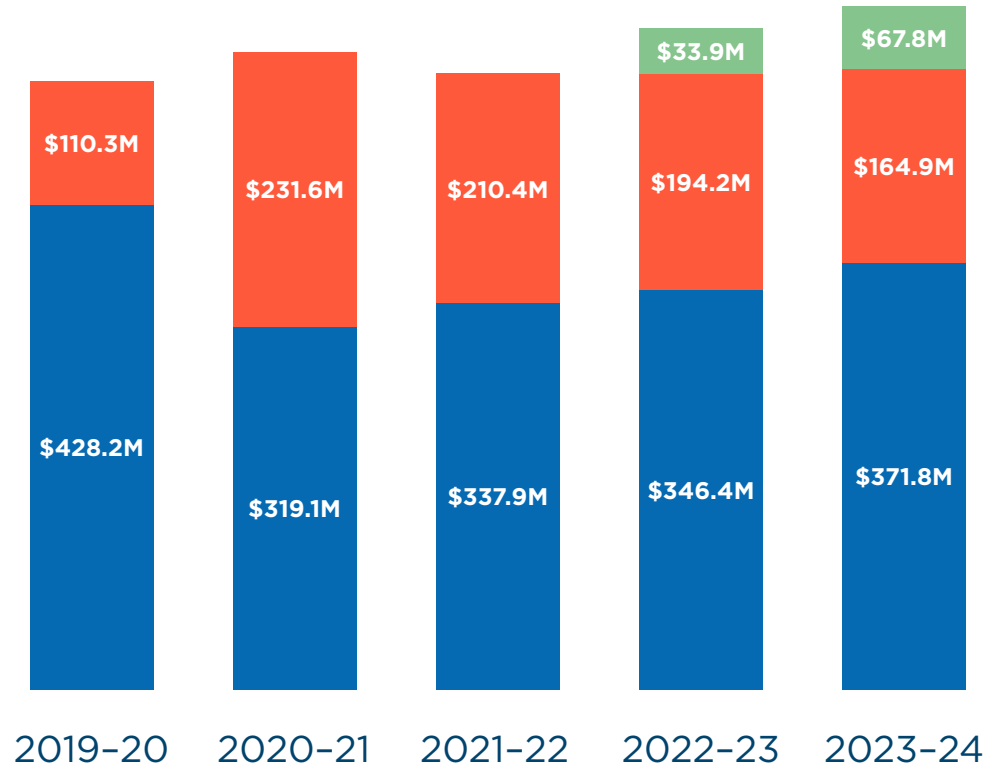
# School tax (cont'd)

The CGTSIM distributes the school tax to the SSCs/SBs on the Island of Montréal on January 3 of each year. The allocation of the school tax is determined by the Ministère de l'Éducation according to, in particular, the number of students on the territory and their characteristics.

For the 2023-2024 financial year, the total amount billed for the school tax was **\$371.8 million**. To compensate for the drop in the school tax rate, the Ministère de l'Éducation implemented some years ago a balancing grant and a grant limiting the increase of the school tax, thereby ensuring the SSCs/SBs have the necessary funds to operate effectively. The two government grants totalled about **\$232.7 million** in 2023-2024. This financial framework makes it possible to maintain the quality of educational services while adapting to an evolving fiscal environment.

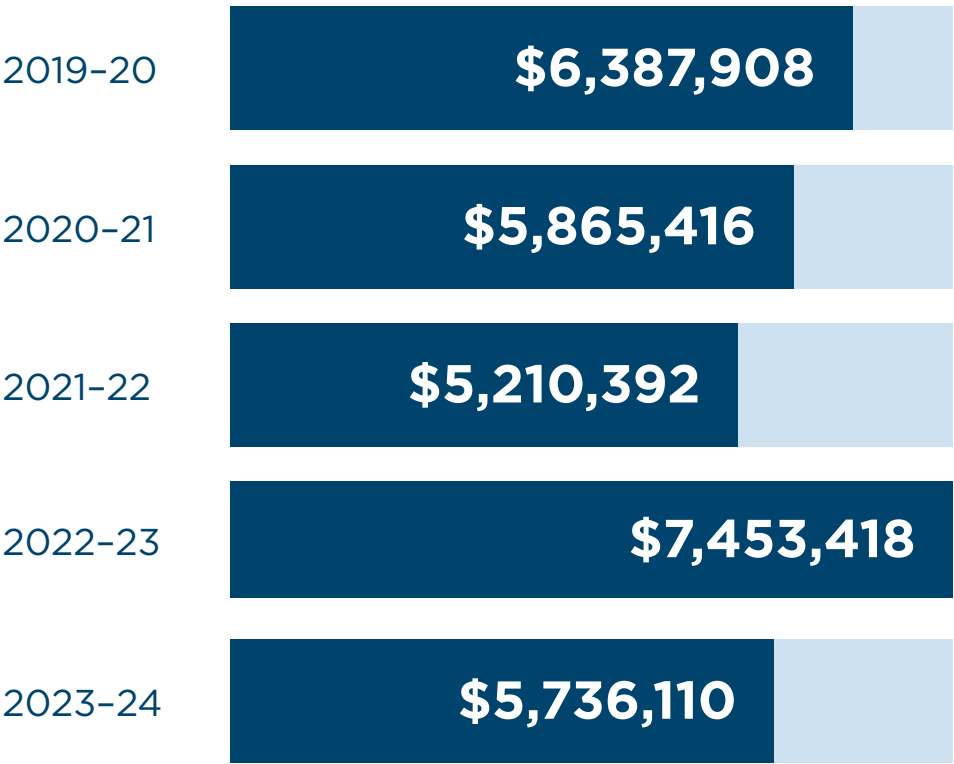
In addition to the annual billing carried out every July, the CGTSIM also makes additional billing throughout the year. This billing includes the school tax applicable to construction work, renovations and any other undertaking that has an impact on property value. It constitutes a source of additional revenue for funding the SSCs/SBs. In 2023-2024, additional billing totalled more than \$5.7 million.

## School taxes and government grants (Ministère de l'Éducation)



- School tax billing
- Government balancing grant
- Other government grant (limiting increase in tax rate)

## Additional billing throughout the year (school tax)



# Allocations for underprivileged areas

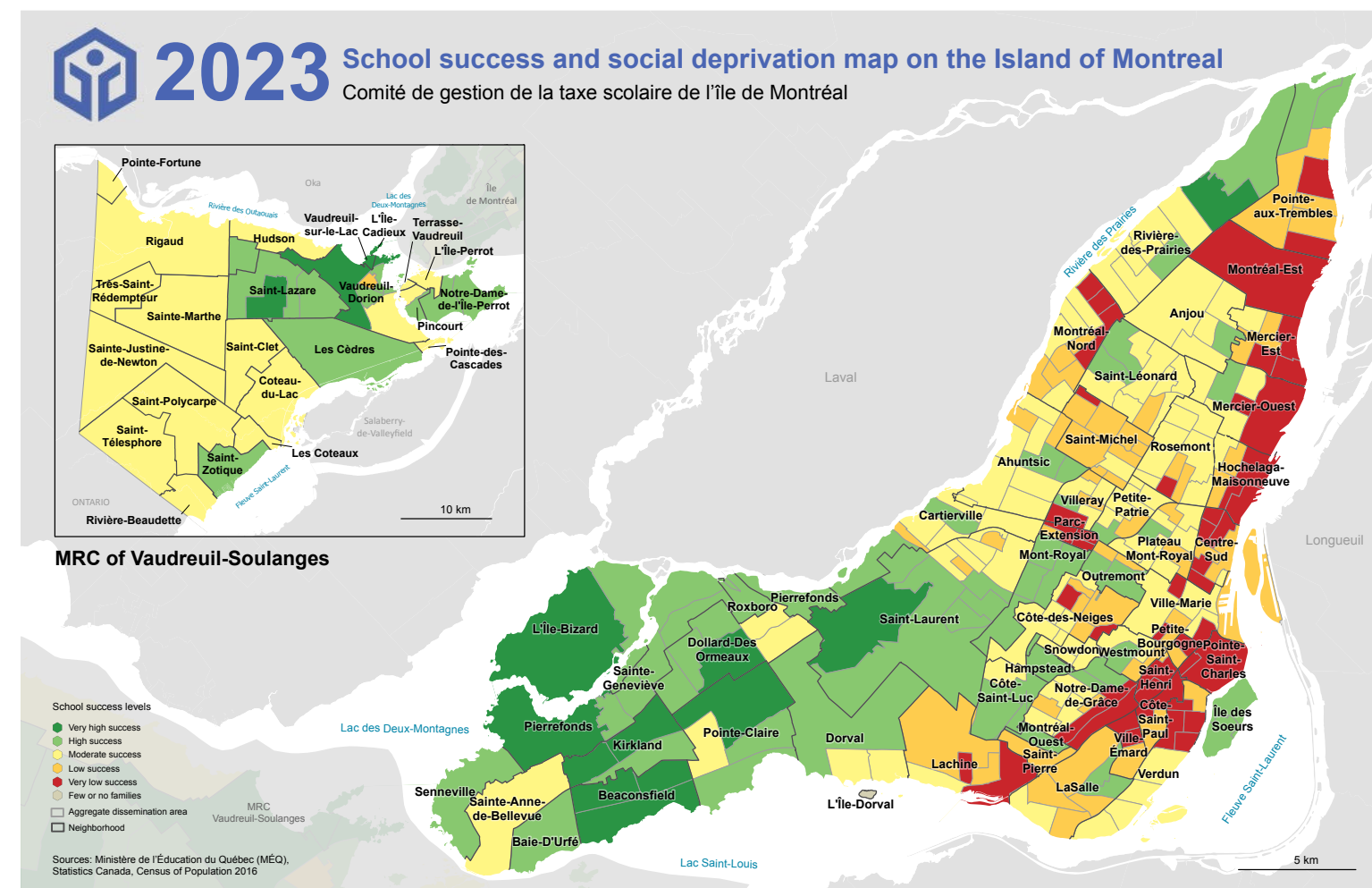


For the past fifty years, the CGTSIM has been supporting SSCs/SBs on the Island of Montréal within the context of education in underprivileged areas. It allocates across the Island's SSCs/SBs funds from additional school tax billings and investment interest income toward educational catch-up measures in the Island's underprivileged areas. The allocation is calculated using a tool that provides an accurate snapshot of Montréal's urban makeup: the school success and social deprivation map, developed by the CGTSIM. This tool helps:

- assess the correlation between the various sociocultural, sociodemographic and socioeconomic characteristics of the areas covered and the academic success of youth;
- identify the location of underprivileged areas where school success rates are lower;
- direct monetary allocations to the most vulnerable areas.

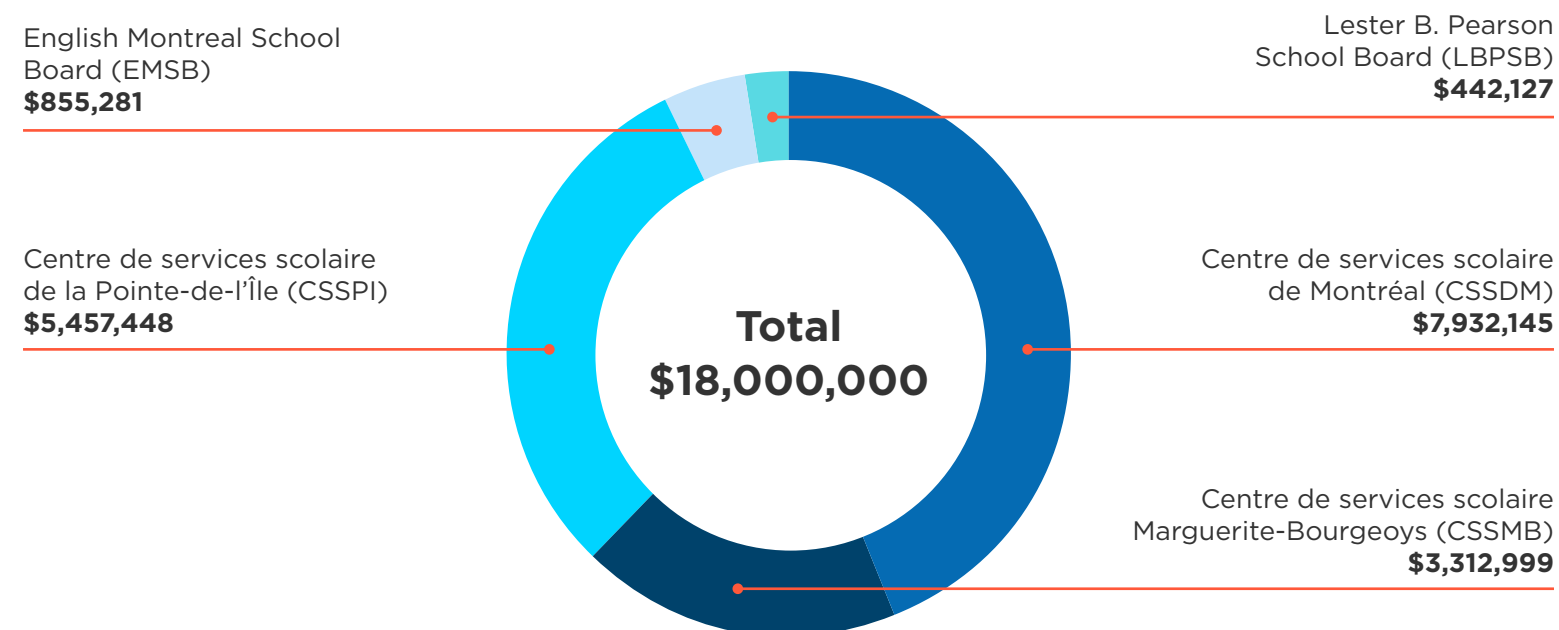
The tenth and most recent version of the map was published in 2023, with the initial version dating back to 1975. Along with an explanatory guide, the map is made available to the SSCs/SBs and the general public. Based on the most recent data available from the Ministère de l'Éducation and Statistics Canada, the map illustrates school success level by aggregate dissemination areas, with a colour code ranging from red (very low rate of school success and significant concentration of deprivation) to dark green (very high rate of school success and minimal presence of deprivation).

Here is the most recent map of school success and social deprivation on the Island of Montréal.



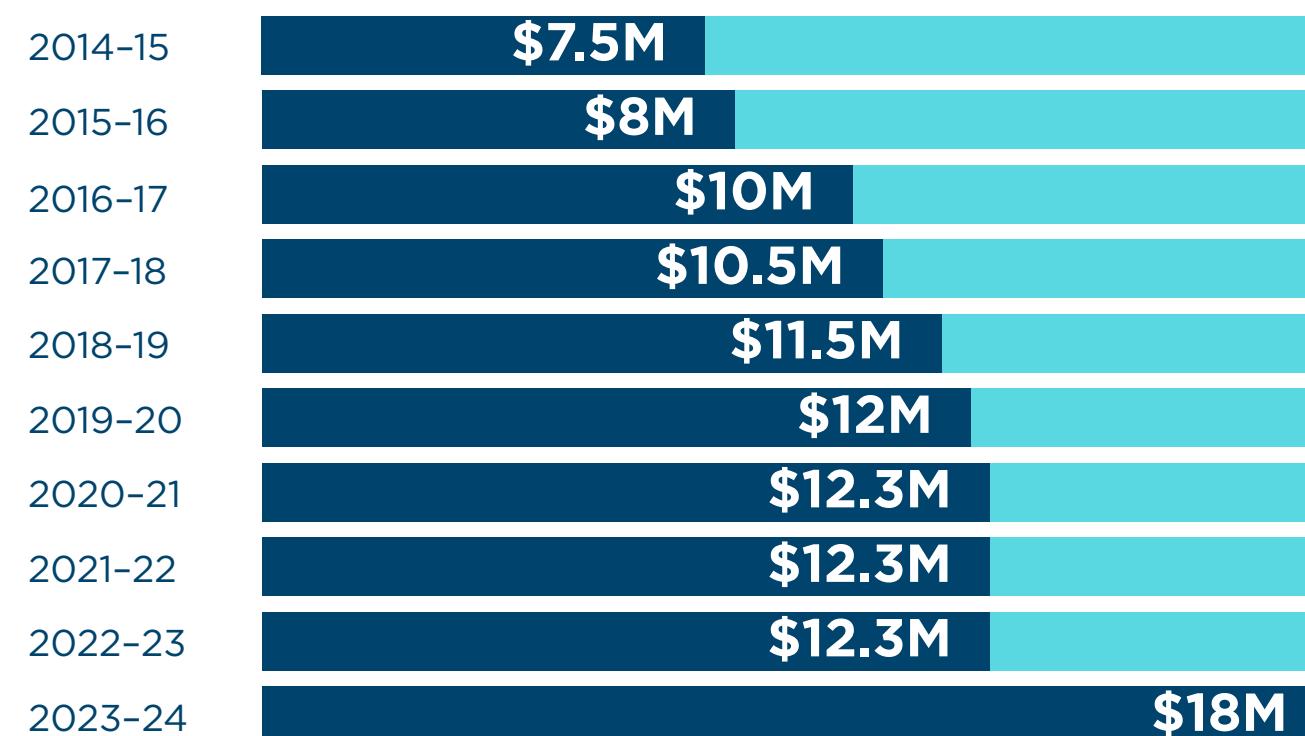
# Allocations for underprivileged areas (cont'd)

In 2023-2024, the CGTSIM is proud to have allocated a total of **\$18 million** across the five SSCs/SBs on the Island of Montréal. The funds are intended to enable them to implement effective measures to ensure educational catch-up measures in underprivileged areas. In 2023-2024, the allocation was as follows:



Each year, the CGTSIM strives for an optimal management of its liquid assets in order to support initiatives for education in underprivileged areas.

## Allocations for underprivileged areas (over 10 years)



Financial years

In summary, the CGTSIM is proud to contribute to the collective effort for school success through its allocation of funds to underprivileged areas. This initiative underscores the importance of the school tax and demonstrates the CGTSIM's deep commitment to rigorous financial management that grows the collected revenue and supports a fundamentally important social cause.

This year, the CGTSIM awarded

### 40 merit scholarships of \$500 each

(8 per SSC/SB). The scholarships recognize students from underprivileged areas in order to highlight:

- **Academic, athletic, musical, or other excellence**
- **Perseverance (improvement in behavior or school success, turnaround/rebound)**
- **The sustained efforts shown by the students**



# Cash management

Each day, through effective strategies, the CGTSIM undertakes to optimize the cash management of the five SSCs/SBs on the Island of Montréal. This management consists of four key elements:

## 1 Optimization of bank balance profitability:

- Centralization of funds in order to maximize returns, with negotiation of advantageous rates.

## 2 Savings on borrowing costs:

- Reduction of costs for short-term borrowings, thanks to efficient liquidity management.

## 3 Reduction of administrative fees:

- Consolidation of financial operations to reduce fees.

## 4 Use of two sources of borrowing:

- **For investments:** use of the Québec Financing Fund through a line of credit.
- **For operations (current activities of the SSCs/SBs):** borrowings on the money market benefitting from advantageous interest rates.

These strategies help optimize financial resources and ensure adequate funding for school activities.

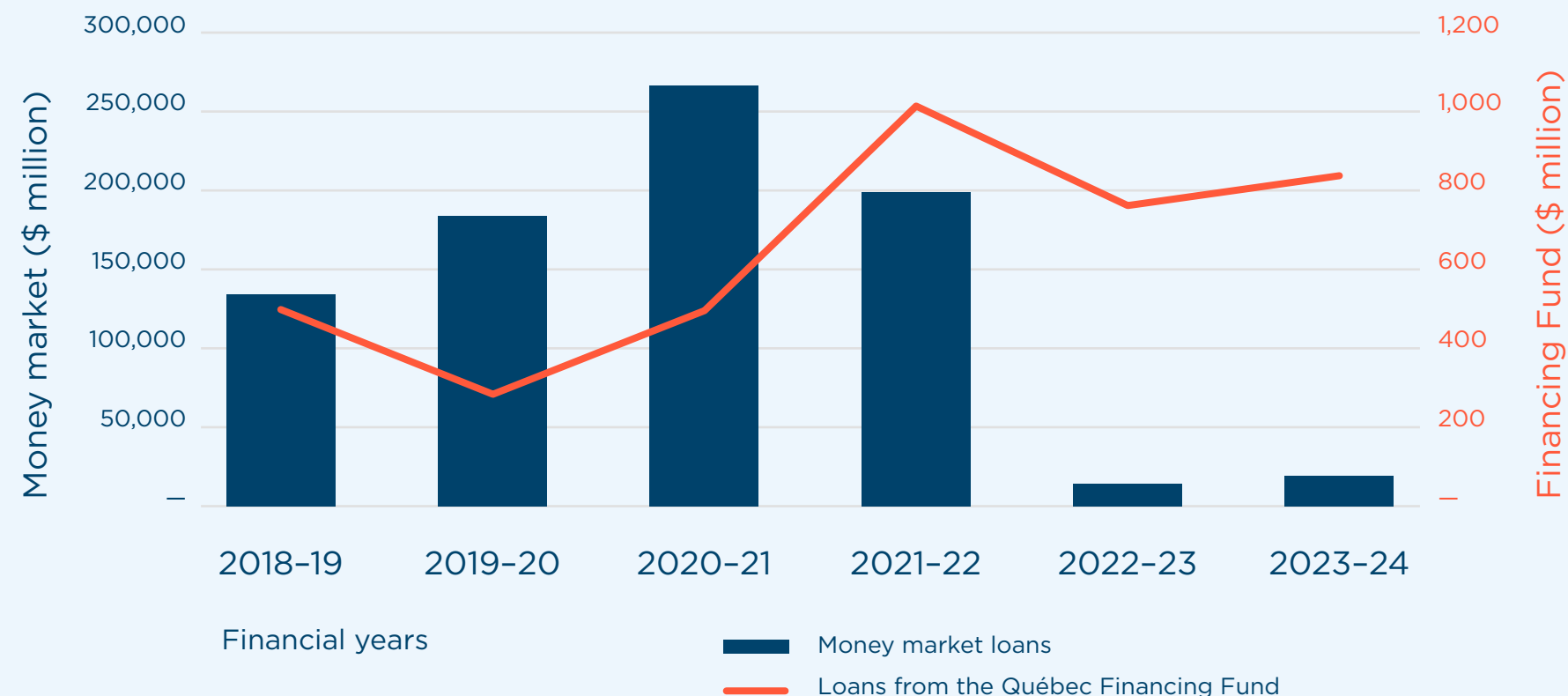
## Loan volume

The volume of CGTSIM's borrowings experienced significant fluctuations between 2019 and 2024.

In 2020-2021, money market borrowings reached a record level. However, the adoption of the *Financial Administration Act* in 2021-2022 (CQLR, chapter A-6.001), which requires the CGTSIM to borrow from the Financing Fund for investment expenditures, led to a reduction in money market borrowings, now primarily reserved for operating expenses.

Meanwhile, borrowings from the Financing Fund increased until 2021-2022, before stabilizing, ensuring a more stable and predictable source of financing for investment needs.

In summary: the CGTSIM has adapted its financing strategy to regulatory changes and market fluctuations. As a result of the *Financial Administration Act*, the CGTSIM now favours the Financing Fund for its investment expenditures, ensuring a more stable and predictable source of financing. This reorientation strengthens its ability to effectively manage its financing resources.



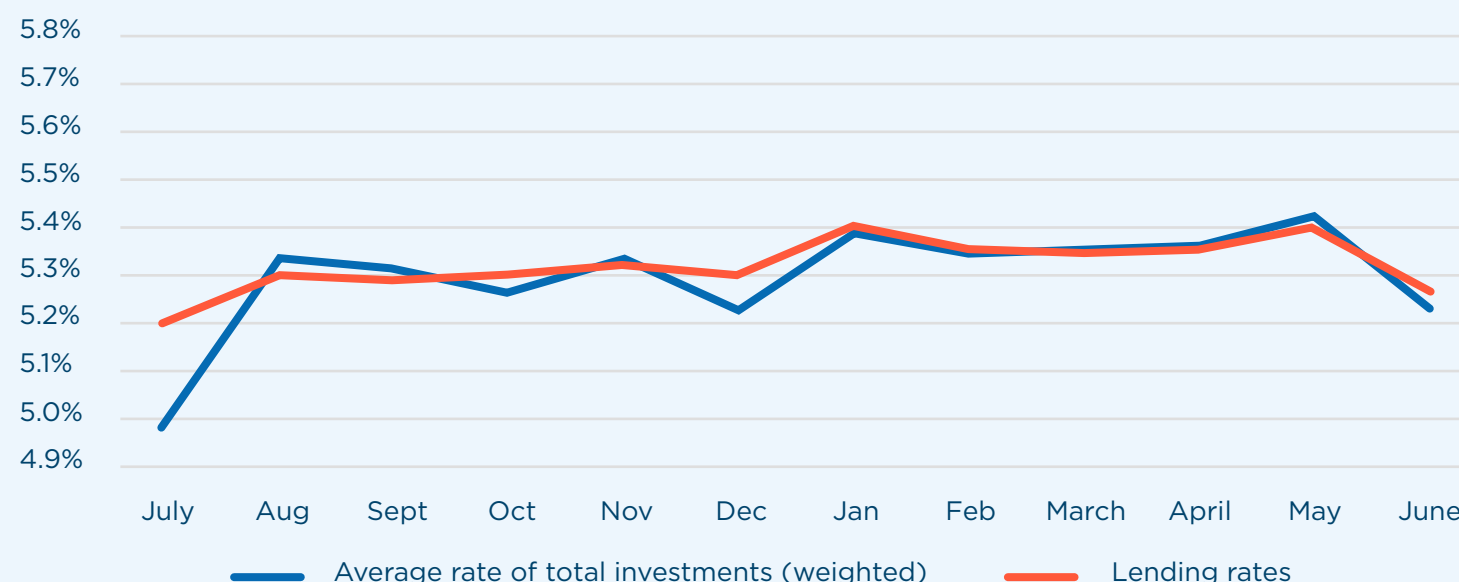
# Cash management (cont'd)

**The CGTSIM's expertise enables the SSCs/SBs to loan and borrow money on advantageous terms. How?**

## For SSC/SB lending to the CGTSIM

**Advantageous rate:** SSCs/SBs that invest their excess funds in the CGTSIM's pooling system benefit from a rate comparable to a high-income account. This system allows them to obtain a better return on their cash reserves, higher than what they would obtain if they were not members.

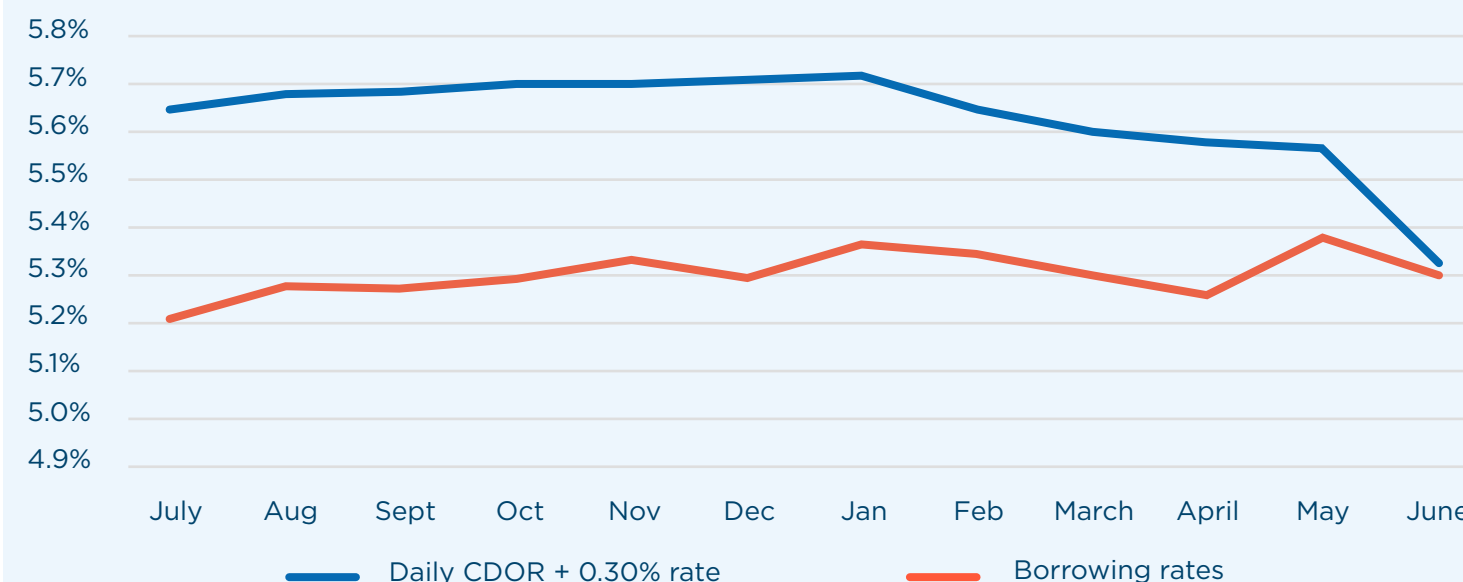
**Comparison of average investment rates and lending rates for 2023-24**



## For SSC/SB borrowing from the CGTSIM

**Competitive rate:** SSCs/SBs that borrow from the CGTSIM's pooling system do so at a rate that never exceeds CDOR (Canadian Dollar Offered Rate) + 0.30%, the maximum rate authorized by the Ministère de l'Éducation. This means they can borrow money at an advantageous rate.

**Comparison of CDOR + 0.30% rates and borrowing rates for 2023-24**



## The CGTSIM, a strategic ally for financial success.

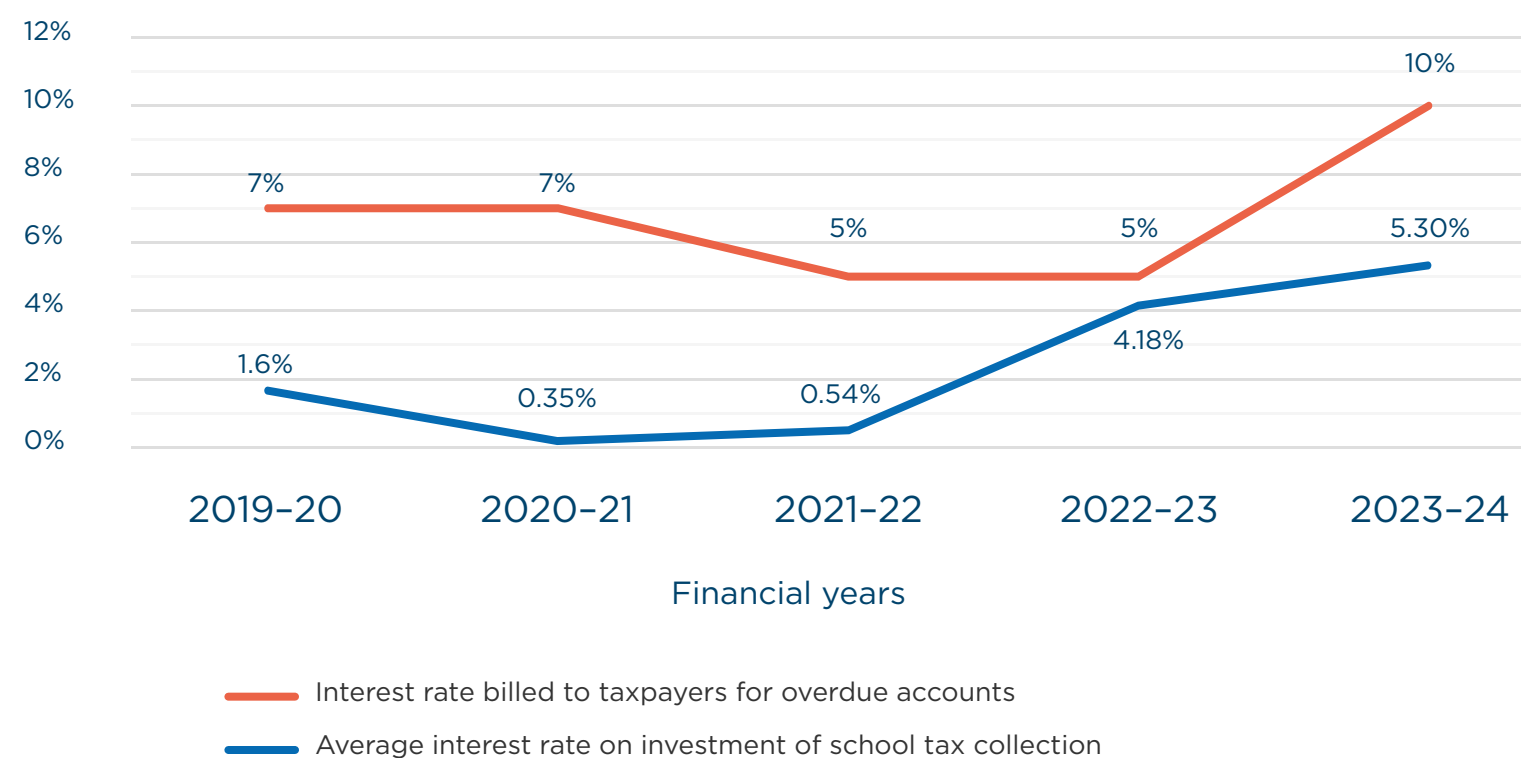
The CGTSIM's expertise results in advantageous financing conditions that foster stronger collaboration between SSC/SB member lenders and member borrowers. Through competitive rates, resource optimization, rapid access to funds and streamlined management, the CGTSIM creates an environment that is conducive to effective liquidity management. Such an approach not only fosters synergy between the SSCs/SBs, it also strengthens their collective financial solidity.

# Cash management (cont'd)

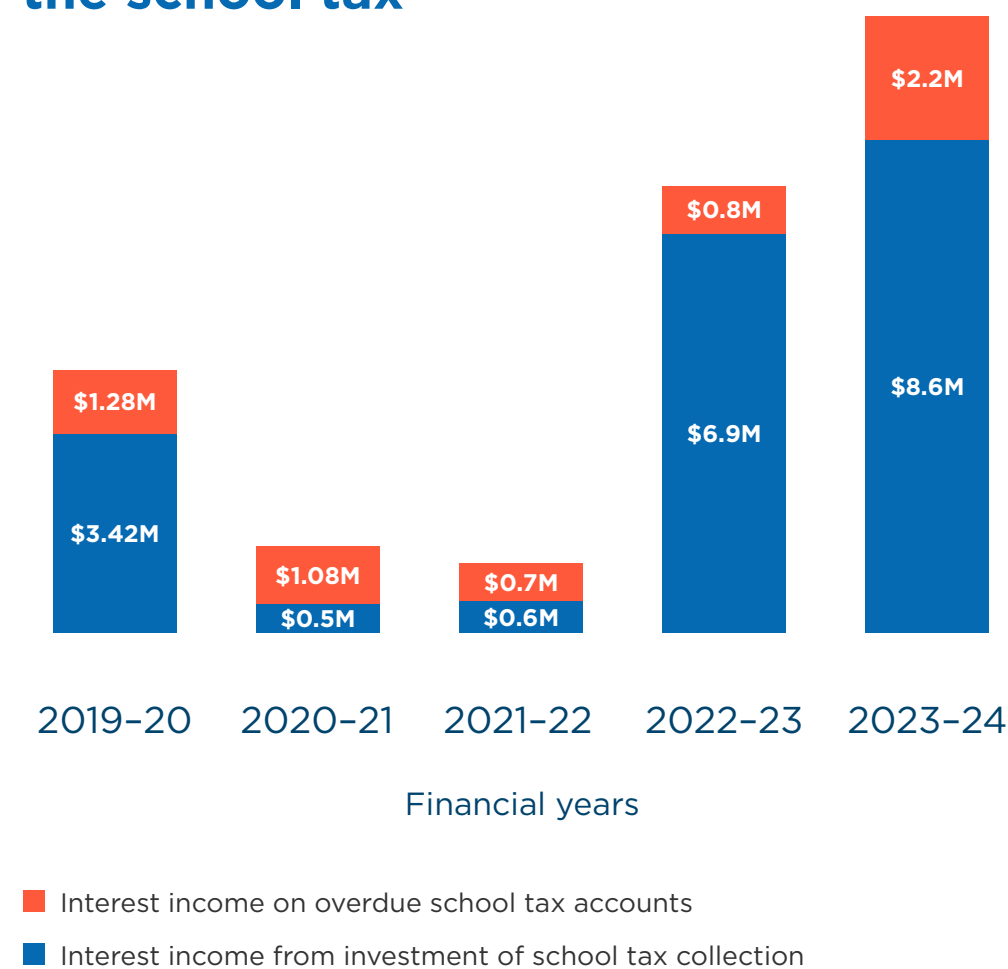
## Interest income on the school tax

The CGTSIM generates interest income from the collected school tax. Each year after July 1, it issues the school tax bills for all taxable immovables on the Island of Montréal. The school tax is collected in the fall and distributed to the SSCs/SBs only on January 3 of the following year. During this period, the CGTSIM invests these funds to generate interest income to support educational catch-up in underprivileged areas. Interest income is also generated by overdue school tax payments. For the year 2023-2024, total interest income was **\$10.8 million**, of which \$8.6 million came from school tax collection and \$2.2 million from overdue accounts. The table below illustrates the correlation between the interest rates and the annual interest income generated.

### Interest rate on the school tax



### Interest income on the school tax





# Risk Management Plan

The CGTSIM’s Risk Management Plan (RMP) is a self-insurance fund that covers the extracontractual civil liability of the employees, directors and officers of the SSCs/SBs on the Island of Montréal 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 plan protects members against liability related to bodily, moral, and material damages occurring in the exercise of their duties, subject to certain exclusions.

The CGTSIM’s activities tied to the RMP fall into three main categories: general plan administration; legal services; and preventive measures. The CGTSIM processes some 20,000 incident reports annually. Of these, 36 led to the filing of claims in 2023–2024. As well, the CGTSIM coordinates safety inspections in schools, averaging 50 visits each year. Detailed inspection reports are sent to the SSCs/SBs, accompanied by recommendations for corrective measures aimed at reducing the frequency and severity of accidents.

Among the achievements in 2023–2024, it is worth noting the injection of a \$3 million lump sum into the RMP to enhance its capitalization. Additionally, the RMP policy has been renewed. The policy update allows for better alignment of activity coverage with the actual experiences of the SSCs/SBs.

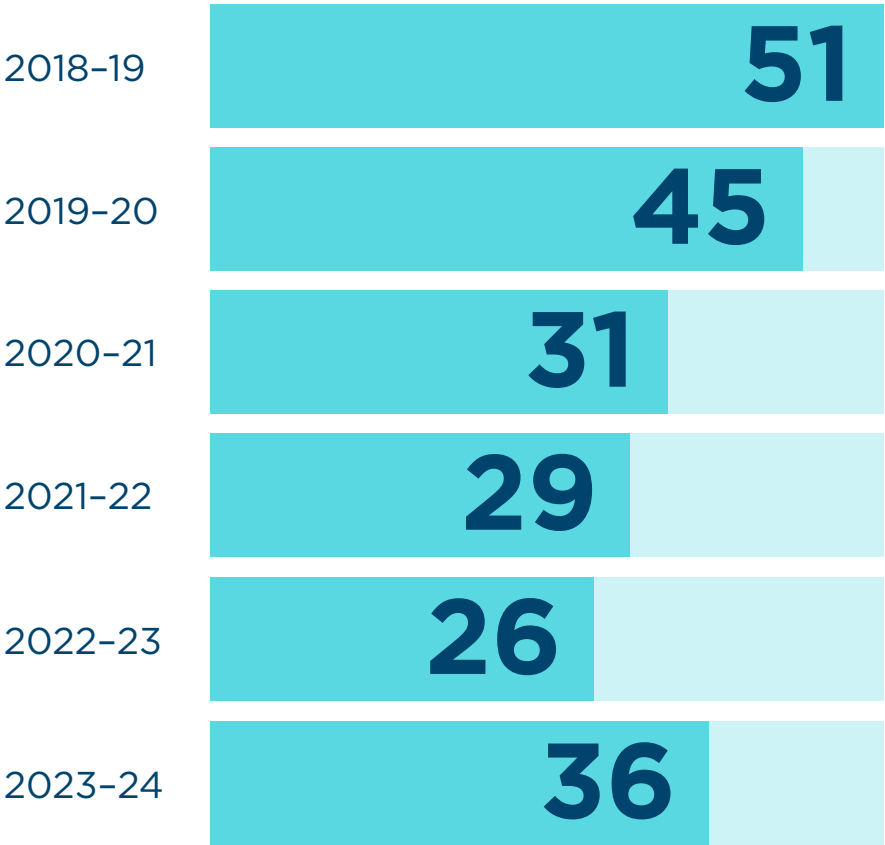
To better support their personnel, we have revised the incident report in collaboration with the five SSCs/SBs. A new digital platform has been developed, reducing handling and ensuring the protection of confidential information. Its deployment is slated for the second quarter of the 2024-2025 school year. The platform will simplify not only data entry, but data analytics using filters such as school, SSC/SB and type of incident, among others.

On June 30, 2024, 92 claims were still active. The total provision for the RMP on the financial statements is \$6,099,076.



## Claims per year

(extracontractual civil liability)



Financial years

# Cooperative Purchasing System

The goal of the cooperative purchasing system (CPS) 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 analysis of supplier tenders is entrusted to a purchasing committee, comprised of a representative from each participating body.

Besides its economic mission, the purchasing committee serves as a forum for consultation and for sharing knowledge on various topics of mutual interest, for the SSCs/SBs on the Island of Montréal as well as other public procurement partners.

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.

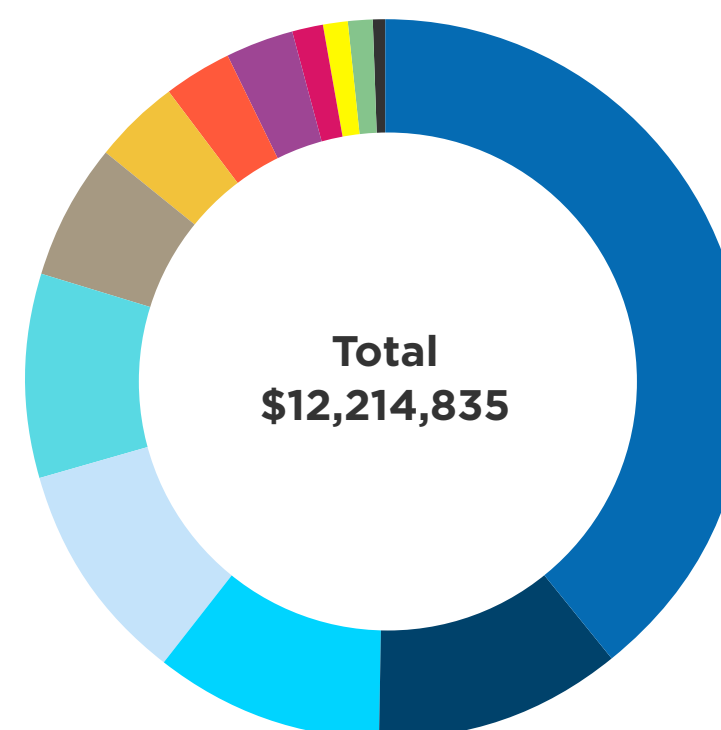
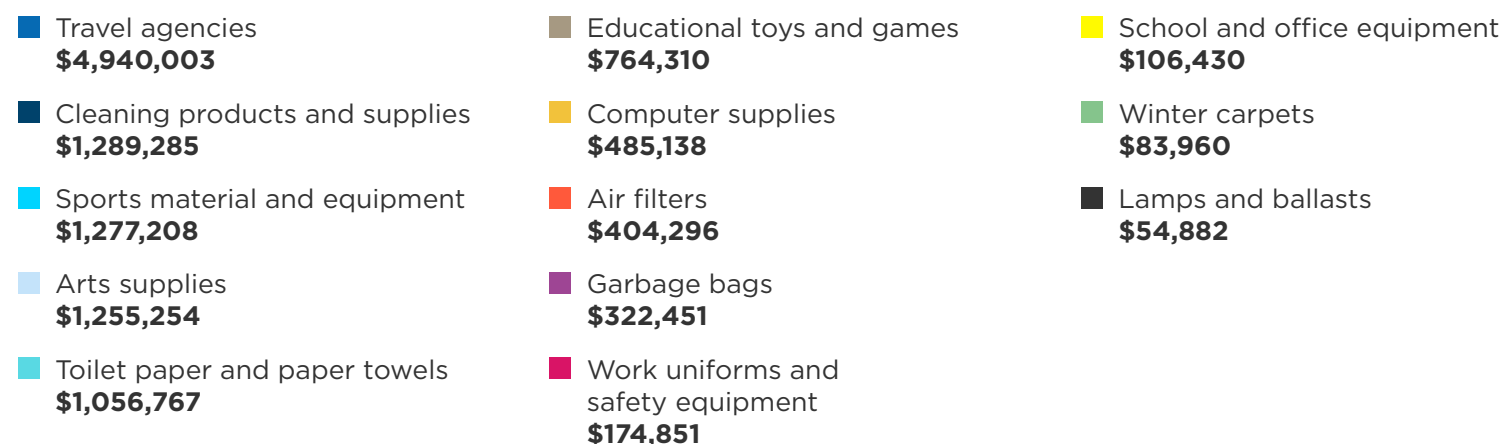
In 2023-2024, purchases of products and services totalled **\$12,214,835**, achieving savings of **\$1,460,854**.

## CPS value and savings 2023-24

**\$12,214,835** Value

**\$1,460,854** Savings

## Value of products and services purchased by CPS in 2023-24, by category



Since the system was introduced in 1983-1984, it has achieved total savings of about \$48.9 million, an average of \$1,360,513 for each year of its existence.



# Information resources

Beginning in 2022, the CGTSIM has undertaken a major digital shift. This year, our information resources activities have been especially significant.

Firstly, we are currently migrating to cloud computing for all our operations, which will result in numerous significant benefits. This transition will substantially reduce infrastructure costs, including for materials and maintenance. It will enable more flexible access to applications, particularly remote apps, and improve our IT agility through greater scalability. Data security will be enhanced with more secure safeguarding solutions. In short, the move toward cloud computing aims to optimize our operational efficacy in a significant manner.

On another front, the year 2023-2024 was marked by the start of the transition from analogue to digital telephony. Several tests and preparations are underway to ensure we meet the deadline for completion, slated for the second quarter of 2024-2025. IP telephony offers greater flexibility, enabling employees to communicate from any location through an Internet connection, while incorporating advanced functions. This transition will thus improve the fluidity and effectiveness of our communications within the organization.

As part of this migration, we are also implementing a new customer service contact centre to provide taxpayers better service. This system is expected to improve performance and operational efficiency while reducing wait times. AI will play a role in improving the services available to taxpayers. Intelligent call routing and the tracking of performance indicators in real time will further enhance the client experience.

Finally, we are preparing to obtain ISO 27001 certification (compliance), thus showing our commitment to introducing rigorous management of our IT systems. By obtaining this international certification, we will strengthen the confidence our clients and partners have in us, because we are undertaking the necessary steps to protect their data.

For the 2023-2024 financial year, investment and expenditures related to information resource activities and projects totalled \$794,935.



## Main ongoing projects:

**Migration to cloud computing**  
**Migration to digital telephony**  
**ISO 27001 certification**



# Workforce management and control

In accordance with 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 performance on an annual basis. For the period of April 1, 2023 to March 31, 2024, the staffing level authorized by the Secrétariat du Conseil du trésor was 73,796.51 paid hours. The CGTSIM complied with this level, ending the financial year at 69,853.89 paid hours.

## Report on workforce management and control

	Paid hours	Paid overtime	Total paid hours	No. of employees for given period
Managers	13,230.00	0.00	13,230.00	9
Personnel staff	5,572.00	286.31	5,858.31	5
Office/technical staff	46,614.61	49.97	46,664.58	35
Maintenance workers	4,078.00	23.00	4,101.00	3
TOTAL	69,494.61	359.28	69,853.89	52

The CGTSIM has complied with the staffing level authorized by the Secrétariat du Conseil du trésor, ending the year at

**69,853.89** paid hours.

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

In accordance with the same section of the Act, the CGTSIM must report information related to service agreements including an expenditure of \$25,000 or more.

Service contracts with an individual

0 contracts

\$0 in contracts, including renewals (before taxes)

Service contracts with a contractor other than an individual

10 contracts

\$756,147 in contracts, including renewals (before taxes)

# Financial statements at June 30, 2024

## Summarized statement of financial position at June 30, 2024 (see note)

	2024	2023
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash	69,107,977	57,039,453
Grants receivable from the Ministère de l'Éducation (MEQ)	34,128,848	31,924,603
School tax receivable, interest and other receivables	7,894,953	6,490,931
Advances to Island of Montréal educational bodies	200,814,914	193,144,534
Investments held in debentures	-	5,061,686
Share of educational bodies in short- and long-term debt subject to a pledge of grant by the MEQ	3,792,560,286	4,887,925,329
	<b>4,104,506,978</b>	5,181,586,536
<b>LIABILITIES</b>		
Temporary borrowings and lines of credit from the Québec Financing Fund subject to a pledge of grant by the MEQ	181,877,695	1,025,310,966
Advances from Island of Montréal educational bodies	262,791,576	239,752,766
Accounts payable, deferred revenue and allowance for employee benefits	25,753,210	31,094,168
Deferred investment grant	1,081,702	1,074,002
Provision for unpaid claims and Risk Management Plan reserve	13,584,612	11,263,855
Long-term debt subject to a pledge of grant by the MEQ	3,611,232,920	3,863,682,454
	<b>4,096,321,715</b>	5,172,178,211
<b>NET FINANCIAL ASSETS</b>	<b>8,185,263</b>	9,408,325
<b>NON-FINANCIAL ASSETS</b>		
Fixed assets	1,601,565	1,665,639
Prepaid expenses	180,032	109,994
	<b>1,781,597</b>	1,775,633
<b>ACCUMULATED SURPLUS</b>	<b>9,966,860</b>	11,183,958

**Note:** Data presented in this excerpt from the financial statements are incomplete.  
The reader may need additional information.

## Summarized statement of earnings and accumulated surplus for the year ended June 30, 2024 (see note)

	2024	2023
	\$	\$
<b>REVENUE</b>		
School tax – annual billing	371,801,435	346,428,884
Fiscal balancing grant from the Ministère de l'Éducation (MEQ)	164,869,765	194,217,639
Compensation grant from the MEQ for limiting the school tax rate increase	67,775,358	33,881,826
<b>Financing for local needs</b>	<b>604,446,558</b>	574,528,349
<b>Revenue in lieu of school tax</b>	<b>3,334,024</b>	3,173,177
<b>Debt service and short-term financing</b>		
Interest grants from the MEQ	118,252,094	136,648,236
Repayment of long-term debt flotation costs	2,228,925	2,177,821
Interest income – short-term financing system	22,858,530	15,840,475
Investment grant and amortization of investment grant	131,237	168,000
	<b>143,470,786</b>	154,834,532
<b>Specific revenue</b>		
School tax – additional billing	5,736,110	7,453,418
Interest income from school tax	10,809,957	7,727,975
Operating and compensation grants from the MEQ for loss of non-school tax revenue	5,794,544	5,347,278
Miscellaneous administrative revenue	2,773,618	2,258,191
	<b>25,114,229</b>	22,786,862
	<b>776,365,597</b>	755,322,920
<b>EXPENSES</b>		
<b>Allocations to Island of Montréal educational bodies</b>		
Financing for local needs	604,446,558	574,516,518
Underprivileged areas	18,000,000	12,300,000
Revenue in lieu of school tax	3,334,024	3,173,177
Short-term financing system and long-term debt expenses	143,333,901	154,667,257
Administration	5,468,212	5,151,170
Risk Management Plan	3,000,000	5,355,000
	<b>777,582,695</b>	755,163,122
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>(1,217,098)</b>	159,798
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>11,183,958</b>	11,024,160
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<b>9,966,860</b>	11,183,958



# Code of Ethics and Professional Conduct

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

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

## REPORT ON ETHICS AND CONDUCT COMPLAINTS

In 2023-2024, 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*.







Comité de gestion  
de la taxe scolaire

D E L'Î L E D E M O N T R É A L

**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**

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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:

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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:

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Signature : \_\_\_\_\_

Nom : \_\_\_\_\_

Date : \_\_\_\_\_





Comité de gestion  
de la taxe scolaire

DE L'ÎLE DE MONTRÉAL

### Appendix 3

## 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 : \_\_\_\_\_





# Annual Report

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## 2023-2024

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Colpron.com

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Comité de gestion de la taxe scolaire de l'île de Montréal

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**Comité de gestion  
de la taxe scolaire  
de l'île de Montréal**

500 Crémazie Blvd. E.  
Montréal, Québec H2P 1E7

[www.cgtsim.qc.ca](http://www.cgtsim.qc.ca)

**BUILDING**  
THE FUTURE TOGETHER

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