



**Report on the various contracts awarded
to 11073192 Canada Inc. and the involvement
in the award and performance of these contracts
of a person ineligible for public contracts**

**(Sections 57.1.10 and 57.1.23 of the
Charter of Ville de Montréal, metropolis of Québec)**

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SUMMARY

The Office of Inspector General conducted an investigation upon receiving three separate denunciations in April and June 2020. One of the allegations was that 11073192 Canada Inc., operating as Déneigement Na-Sa (hereinafter “Na-Sa”), is really a front for Excavation Anjou Inc., whereas the company and its president, Yvan Dubé, are not eligible for public contracts in Montréal.

Under this ineligibility status, Section 16 of Ville de Montréal’s contract management by-law (hereinafter, “RGC” for “règlement sur la gestion contractuelle”) provides that until March 22, 2022, neither Excavation Anjou nor Yvan Dubé may submit bids or enter into contracts or subcontracts with Ville de Montréal, and neither one may do business, work or have any type of interest in a Ville de Montréal contract or subcontract.

Incorporated on October 31, 2018, Na-Sa was founded by Nancy Desjardins and Samuel Dubé, who are the company’s sole shareholders, directors and officers, respectively the President and Secretary. They are also Yvan Dubé’s spouse and son.

Contrary to the numerous assertions made by Nancy Desjardins and Samuel Dubé to the Office of Inspector General’s investigating officers that Yvan Dubé was excluded from Na-Sa, the evidence gathered reveals that he did some work for Na-Sa that enabled the company to benefit from his professional and technical advice and expertise. As such, during three days of monitoring in January 2021, Yvan Dubé was observed, with respect to the performance of snow removal contracts awarded by Ville de Montréal to Na-Sa, in the process of:

- *Personally monitoring the performance of the snow removal contracts,*
- *Speaking with Na-Sa foremen and employees, both at the Excavation Anjou garage and at the snow removal sites,*
- *Personally participating in the performance of the snow removal contracts by posting no-parking signs while driving a Na-Sa pickup truck, and*
- *Repairing two vehicles used for the snow removal contracts.*

More than just emergency assistance, the investigation also revealed that technical questions regarding another Ville de Montréal contract were forwarded by e-mail by Nancy Desjardins to Yvan Dubé in May 2020, whereas Ms. Desjardins had told the Office of Inspector General that no such e-mails existed. In addition, several Na-Sa employees were aware of Yvan Dubé’s involvement, as evidenced by orchestrated attempts by a company foreman to control the employees’ versions in view of concealing this fact.

Moreover, the evidence revealed intertwined personal and business relationships between Nancy Desjardins, Samuel Dubé, Yvan Dubé, Na-Sa and Excavation Anjou. In addition to the fact that Nancy Desjardins, Samuel Dubé and Yvan Dubé form a household residing at the same address, they work closely together on their respective business projects. As a result, Excavation Anjou and Na-Sa are family businesses to which each member contributes. This intertwining can be observed in all aspects of Na-Sa’s operation, including the following:

- *Leasing by Excavation Anjou of part and then virtually all of its garage and headquarters to Na-Sa under favourable conditions, including a fixed-price lease with a 25-year term, without charging any interest or penalties, despite payments being made several months late;*

- *Sale by Excavation Anjou to Na-Sa of five (5) vehicles at a total cost before taxes of \$45,000, with payments only being made, depending on the transaction, after four (4), sixteen (16) or eighteen (18) months, with no interest being charged;*
- *Leasing by Excavation Anjou to Na-Sa of two (2) vehicles at the same price of \$500 per month, despite the fact that under the buyback terms set by Excavation Anjou, one of the vehicles was worth three times more than the other and a third party was leasing a vehicle to Na-Sa for \$1,000 per month of the same year and model as the one with the lowest buyback price set by Excavation, with no payments made by Na-Sa in the first ten (10) months and no interest being charged;*
- *Sale by Excavation Anjou to Na-Sa of over \$22,500 in various parts between May and September 2020, without Na-Sa having provided proof of payment for said parts as of December 4, 2020.*
- *Yvan Dubé “personally called some acquaintances to help out with Na-Sa’s snow removal operations.”*
- *Yvan Dubé owns the family home, where he lives with Nancy Desjardins and Samuel Dubé, and which also serves as Na-Sa’s headquarters.*
- *Na-Sa has already paid at least one electricity bill and one Bell package (internet, telephone and cable TV) for the family home, with no explanation as to why the company would only have paid such bills on one specific occasion.*
- *Samuel Dubé has continued to be an employee of Excavation Anjou, with the company paying him a salary, a truck and a cell phone, the same one he was using for Na-Sa’s operations.*

In light of the above-mentioned elements revealed by the investigation, it would be unrealistic to claim there is any separation between the interests of the two family businesses, as well as Nancy Desjardins, Samuel Dubé and Yvan Dubé. Therefore, the Inspector General has concluded that through his involvement in all aspects of Na-Sa either personally or through Excavation Anjou, Yvan Dubé has an interest in the performance of the contracts awarded to Na-Sa by Ville de Montréal. It should be emphasized that this interest on Yvan Dubé’s part does not imply that it excludes the interests of Nancy Desjardins and Samuel Dubé, but is in addition to the latter.

In short, the work performed by Yvan Dubé and the payment terms he set through his company, Excavation Anjou, benefited Na-Sa, Nancy Desjardins and Samuel Dubé. Conversely, the goods and services paid by Na-Sa benefited the entire household, including Yvan Dubé personally. Na-Sa, through its officers, enabled and tolerated the situation, which could not have occurred without their knowledge.

For these reasons, the Inspector General has concluded that there was a violation of section 16 of the RGC, given that Yvan Dubé had worked and acquired an interest in Na-Sa and the public contracts awarded to the latter, a situation that was more than enabled and tolerated by Na-Sa, Nancy Desjardins and Samuel Dubé.

Section 57.1.10 of the Charter of Ville de Montréal, metropolis of Québec provides two (2) cumulative conditions for the Inspector General to intervene. The Inspector General must



have determined that one of the requirements in the call for tender documents or a contract was not observed. Second, she must be of the opinion that the seriousness of the breach observed justifies rescinding the contract.

In the present matter, as mentioned above, the investigation enabled the Inspector General to determine that there was non-compliance with section 16 of the RGC, deemed to be an integral part of all contracts awarded by Ville de Montréal.

With respect to the seriousness of the breaches, the Inspector General has noted that, although they were fully aware of Yvan Dubé's ineligibility, Na-Sa's officers, namely Nancy Desjardins and Samuel Dubé, still allowed him to work and have an interest in the performance of Ville de Montréal contracts, and also tried to conceal this fact during the investigation.

In short, the Inspector General believes that the two conditions required under section 57.1.10 of the Charter of Ville de Montréal have been met in this case and, consequently, she is rescinding the three (3) contracts related to Calls for Tenders 20-18054 and 20-18061 that were awarded to Na-Sa.

Regarding the three (3) street cleaning equipment leasing contracts related to Calls for Tenders 19-17792 and 20-18010, the Inspector General cannot rescind them, as the investigation did not allow her to directly observe Yvan Dubé's involvement in them.

However, the Inspector General believes that in acting as they did, Na-Sa, Nancy Desjardins and Samuel Dubé have irremediably undermined the relationship of trust contractually binding them to Ville de Montréal. Therefore, she is recommending to the municipal authorities involved that the contracts in question be rescinded.

Furthermore, because of their aforementioned violations of the provisions of Ville de Montréal's by-law on contract management, and in light of the new penalty provisions adopted in 2020, the Inspector General believes that an ineligibility period of two (2) years for Na-Sa, Nancy Desjardins and Samuel Dubé, and of three (3) years for Yvan Dubé would be appropriate.

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1. Preliminary remarks

1.1 Details

Under section 57.1.8 of the *Charter of Ville de Montréal, metropolis of Québec* (R.L.R.Q. c. C-11.4, hereinafter the “Charter of Ville de Montréal”), the Inspector General’s mandate consists in overseeing contracting processes and the performance of contracts by Ville de Montréal or a related legal person.

The Inspector General does not conduct criminal investigations. She conducts investigations of an administrative nature. Throughout this report, wherever the term “investigation” is used, it means an investigation of an administrative nature, and under no circumstances shall it be interpreted as referring to a criminal investigation.

1.2 Applicable standard of proof

The Inspector General has the duty to deliver quality reports that are timely, objective, accurate and presented in a manner that will ensure that the individuals and organizations under her authority are able to act in accordance with the information provided.

In support of her opinions, reports and recommendations, the Inspector General imposes upon herself the burden of proof of the civil standard of the balance of probabilities.¹

1.3 Notice to interested parties

Before making the results of her investigation public and, if applicable, employing the powers conferred upon her under subsections 57.1.10 and 57.1.23 of the *Charter of Ville de Montréal* in accordance with her duty of procedural fairness, the Inspector General sends to the persons involved a Notice to Interested Parties (the “Notice”) stating the relevant facts gathered in the course of the investigation.

Upon receiving the Notice, the persons concerned may submit in writing any comments, representations or observations they believe to be relevant.

Such Notice was sent on May 11, 2021, to the attention of Nancy Desjardins and Samuel Dubé, shareholders of 11073192 Canada Inc., in addition to being the President and Secretary, respectively, and to Yvan Dubé.

While the initial three-week time limit was scheduled to end on June 1, 2021, it was extended at the request of the new counsel for 11073192 Canada Inc. on May 28, 2021. The time extension was also granted to Yvan Dubé, despite the fact that his request was made after the original time limit had expired.

¹ Evidence is sufficient if it renders the existence of a fact more probable than its non-existence (see Article 2804 of the *Civil Code of Québec*).



The facts and arguments jointly invoked by 11073192 Canada Inc., Nancy Desjardins, Samuel Dubé and Yvan Dubé were taken into account by the Inspector General and are addressed in this report.

2. Introduction and context of the Office of Inspector General's investigation

2.1 *Denunciation received*

The Office of Inspector General received three (3) separate denunciations in April and June 2020. One of the allegations was that 11073192 Canada Inc., operating as Snow Removal Na-Sa (hereinafter "Na-Sa"), is really a front for Excavation Anjou Inc., whereas the latter company and its president, Yvan Dubé, are not eligible for public contracts in Montréal.

The Office of Inspector General's investigation therefore intended to shed light on these allegations.

2.2 *Ineligibility of Yvan Dubé and Excavation Anjou Inc. for public contracts and subcontracts*

First, and before addressing the facts gathered during the investigation, it is important to clearly define the status of Yvan Dubé and Excavation Anjou Inc. with respect to municipal public contracts, as well as the resulting implications.

As of the date of this report, Yvan Dubé is ineligible for Ville de Montréal public contracts and subcontracts, while the company of which he is president and sole shareholder according to the *Registraire des entreprises du Québec*, Excavation Anjou Inc. (hereinafter "Excavation Anjou"), is ineligible for all provincial and municipal public contracts and subcontracts in Québec, including those awarded by Ville de Montréal.

On March 23, 2017, Yvan Dubé and Excavation Anjou were added by Ville de Montréal to the Register of Ineligible Persons or persons who violated Ville de Montréal's contract management by-law (hereinafter the "Ville de Montréal Register of Ineligible Persons"). This status is in effect until March 22, 2022.

In addition, on January 11, 2018, Excavation Anjou was listed by the Autorité des marchés financiers on the register of businesses not eligible for public contracts (RENA) (hereinafter "RENA"). This status is in effect until January 10, 2023.

The two above listings are currently being challenged in court by Yvan Dubé and Excavation Anjou.² However, for the purposes of the present matter, it should be noted that the above listings have not been invalidated and therefore remain in effect at this time.

² *Excavation Anjou Inc. v. Inspector General of Ville de Montréal*, 2020 QCCS 226, 2020 QCCA 596.

Such listings entail the following consequences:

- First, with regard to public contracts and subcontracts for all Québec public bodies, including Ville de Montréal³, section 21.4.1 of the *Act Respecting Contracting by Public Bodies*⁴ provides that an ineligible company may not bid on or enter into a public contract or subcontract; and
- Second, with respect specifically to Ville de Montréal contracts, the Ville de Montréal City Council by-law on contract management (18-038) (hereinafter “RGC”) also provides for the following:
 - Under Section 15 RGC, a Ville de Montréal co-contractor is prohibited from doing business with an ineligible subcontractor in the performance of its contract, except if specifically authorized to do so by Ville de Montréal.
 - Under Section 16 RGC, an ineligible person, other than a subcontractor, may not perform any work or have any type of interest in any Ville de Montréal contract or subcontract directly or indirectly related to it. No Ville de Montréal co-contractor may allow or tolerate such situations.

In other words, until March 22, 2022, neither Excavation Anjou nor Yvan Dubé may submit any bids or enter into contracts or subcontracts with Ville de Montréal, and neither one may do business, perform work or have any type of interest in a Ville de Montréal contract or subcontract.

2.3 Presentation of Na-Sa, Nancy Desjardins and Samuel Dubé

Na-Sa was incorporated on October 31, 2018. Nancy Desjardins and Samuel Dubé are the company’s sole shareholders, directors and officers, respectively its President and Secretary.

Na-Sa’s shares are owned at a proportion of 90%-10% by Nancy Desjardins and Samuel Dubé, making Nancy Desjardins the company’s majority shareholder.

Nancy Desjardins and Samuel Dubé are respectively Yvan Dubé’s spouse and son.

During the course of the investigation, the Office of Inspector General met with Nancy Desjardins and Samuel Dubé on March 30, 2021, to obtain their versions of the facts, in particular with regard to their respective roles at Na-Sa, as well as Yvan Dubé’s possible role. The above roles are presented in the following subsections.

Note that the Office of Inspector General also attempted to obtain Yvan Dubé’s version of the facts. However, although Mr. Dubé agreed to meet with an investigating officer, he failed to show up at the appointed time, did not respond to a message left on his voicemail, and did not resume contact, prior to the Notice to Interested Parties being sent, with the

³ The provisions of Division I, Chapter V.1 of the *Act Respecting Contracting by Public Bodies* apply to municipal contracts for work, insurance, procurement and services under section 573.3.3.2 of the *Cities and Towns Act*, CQLR, c. C-19.

⁴ CQLR, c. C-65.1.



investigating officer or the Office of Inspector General to explain why he did not show up at the meeting or reschedule the meeting.

2.3.1 Nancy Desjardins's role according to her and Samuel Dubé

When Samuel Dubé and Nancy Desjardins were met separately by the Office of Inspector General's investigating officers in March 2021, they said that Nancy Desjardins was in charge of the entire administrative part of Na-Sa, including accounting, payroll, contracts and bid preparation.

She was also responsible for the entire process involved in starting up the company, including setting up the company's books, finding a lawyer, and obtaining guarantees and insurance.

Regarding her previous work experience, Nancy Desjardins stated having worked for a municipality for many years. She said that she had never worked for Excavation Anjou.

She mentioned creating Na-Sa to secure her son's future.

2.3.2 Samuel Dubé's role according to him and Nancy Desjardins

When Samuel Dubé and Nancy Desjardins were met by the Office of Inspector General's investigating officers in March 2021, they said that Samuel Dubé was in charge of Na-Sa's operations.

Nancy Desjardins said that Samuel Dubé had a keen interest in municipal contracts, including snow removal, and that he came up with the idea to create Na-Sa.

For his part, Samuel Dubé said that his expertise was in mechanics and equipment operation. He was in charge of this at Na-Sa, in addition to contract performance and field operations management.

He was also responsible for staffing.

Regarding his previous work experience, Samuel Dubé said that he had acquired it from all over, that he did not know how to explain it, but that he had worked for several excavation and snow removal companies.

Samuel Dubé also said that Na-Sa was created to secure his future.

2.3.3 Yvan Dubé's role according to Nancy Desjardins and Samuel Dubé

When met by Office of Inspector General investigating officers in March 2021, Nancy Desjardins and Samuel Dubé each denied about a dozen times any involvement on Yvan Dubé's part in Na-Sa, whether as a shareholder, director, officer or employee, as well as

any contribution on his part in terms of financing or advice in relation to the company or in the preparation of tenders and the performance of public contracts.

The meetings with them revealed that they were both aware of Yvan Dubé's ineligibility status, which was the reason why he was excluded from Na-Sa.

As such, when he was met, Samuel Dubé stated that his father would not give him any advice and that he was not looking for any, because he "wasn't allowed to." Samuel Dubé said that he had hired experienced foremen and that he would only consult them.

Mr. Dubé also maintained that his father performed no work at Na-Sa, including equipment or snow blower maintenance, and that he had hired a mechanic specifically for this purpose, in addition to taking part in it himself with the assistance of his two foremen. Mr. Dubé stated that he did not want his father to work for Na-Sa and that he was not allowed to.

When asked by an investigating officer if some exceptions may have been made in an emergency, Samuel Dubé would always say no, that the company was his future, that he didn't want to "play with fire," and wanted the company to grow.

2.3.4 Yvan Dubé's role according to Samuel Dubé's revised version

The day after his meeting with investigating officers, Samuel Dubé sent an e-mail to the Office of Inspector General to clarify what he had said the previous day, explaining that he thought he had given incorrect information "in the heat of questioning."

Whereas the day before he had denied more than a dozen times any involvement or work on the part of Yvan Dubé in Na-Sa, he stated in his e-mail that his father had "helped him out this past winter when they needed a driver," while adding that his father was not on the company's payroll.

It should be noted that Nancy Desjardins did not change her version subsequent to her own meeting with investigating officers.

As the following sections will show, the investigation conducted by the Office of Inspector General shows that, although they were fully aware of Yvan Dubé's ineligibility status, Nancy Desjardins and Samuel Dubé allowed him to work and to have an interest in the various contracts awarded to Na-Sa by Ville de Montréal.

3. Facts gathered during the investigation of 11073192 Canada Inc.

This report is divided into two separate parts. Whereas the second part (section 4) focuses on elements that demonstrate Yvan Dubé's direct involvement in the performance of municipal contracts awarded by Ville de Montréal to Na-Sa, the first part covers the many similarities and intertwining of personal and business relationships between Nancy Desjardins, Samuel Dubé, Yvan Dubé, Na-Sa and Excavation Anjou, including the following:



- Almost total similarity between the contracts bid on and awarded to Na-Sa since it began operating in June 2019 and the contracts previously bid on and awarded to Excavation Anjou;
- Leasing of part and then virtually all of Excavation Anjou's garage under favourable terms and with no late fees or interest being charged despite payments being made several months later (Section 3.2); and
- Purchase and leasing of equipment from Excavation Anjou, once again under favourable terms and with no late fees or interest being charged despite payments being made several months later (section 3.3).

Each of the following points complements the others, and when considered together, one can see a clear interest on Yvan Dubé's part in Na-Sa, which stands all the more in contrast with the categorical and total denial by Nancy Desjardins and Samuel Dubé before investigating officers. It should be emphasized that this interest on Yvan Dubé's part does not imply that it excludes the interests of Nancy Desjardins and Samuel Dubé, but is in addition to the latter.

3.1 Process related to the startup of Na-Sa's operations

Since starting its operations in June 2019 and in just over a year, Na-Sa has been awarded several contracts by various Ville de Montréal authorities for a total potential amount of \$8,573,501.73. Such contracts, including mainly snow removal, require substantial investments, including with respect to equipment, which in turn requires a storage site as well as various administrative procedures related to tendering for public contracts, such as obtaining guarantees and insurance.

As can be seen from the subsections that follow, the explanations provided in this regard by Nancy Desjardins and Samuel Dubé were often contradictory and evasive, while still categorically denying any involvement on Yvan Dubé's part, whether financial, in the form of business advice, or otherwise. This denial of any ties to Yvan Dubé even went so far as initially refusing to recognize any experience acquired by Samuel Dubé at Excavation Anjou before Na-Sa was created.

This led to the following determinations:

- Na-Sa's scope of activities was determined by Samuel Dubé's extensive experience in snow removal, but both Samuel Dubé and Nancy Desjardins refused to state where he acquired such knowledge (subsection 3.1.1);
- Whereas Samuel Dubé stated that he handled the bids on his own with his mother without any outside help, Nancy Desjardins mentioned obtaining advice from third parties, while refusing to name them. However, both claimed that absolutely no advice was obtained from Yvan Dubé (subsection 3.1.2);

- It appears that all the contracts that were bid on by or awarded to Na-Sa were, with one exception, contracts that had been previously bid on by or awarded to Excavation Anjou (subsection 3.1.3);
- While Nancy Desjardins has claimed that they wanted to start Na-Sa with small contracts, the company's very first cheque, issued even before the first public contract was awarded, was for the purpose of obtaining an authorization to contract for service contract of a value exceeding \$1,000,000 (subsection 3.1.4);
- Yvan Dubé's mother, formerly a shareholder of Excavation Anjou, provided a \$60,000 loan to finance Na-Sa's startup. While Nancy Desjardins said that Yvan Dubé's mother was only trying to help her grandson, Samuel Dubé stated that financing issues were beyond his scope and that these questions should be directed to his mother (subsection 3.1.5);
- An insurance policy issued in Na-Sa's name in December 2019 showed that Yvan Dubé's 35 years of experience (subsection 3.1.6) were taken into account in obtaining the coverage.

3.1.1 Contradictory explanations regarding Samuel Dubé's acquisition of relevant experience in starting Na-Sa

Nancy Desjardins and Samuel Dubé both told investigating officers that they were considering public contracts for municipal snow removal, street sweeping and other equipment leasing for municipal purposes (e.g. water tanker truck). They have never been interested in private contracts and confirmed that Na-Sa has never actually been awarded any.

According to Nancy Desjardins and Samuel Dubé, the choice to consider public contracts for municipal snow removal was influenced by Samuel Dubé's experience in this area.

When Nancy Desjardins was asked to explain where Samuel Dubé had obtained his experience, she said that he was very familiar with snow removal contracts, having been exposed to this area since a young age, given that his grandfather worked in this field. She pointed out that Yvan Dubé could not provide any advice to his son because he was on the Ville de Montréal's Register of Ineligible Persons.

Samuel Dubé's grandfather is Jean-Guy Dubé, Excavation Anjou's founder. He died in 2009 when Samuel Dubé was about nine (9) or ten (10) years old.

Samuel Dubé said that he acquired experience from all over, that he did not quite know how to explain it, but that he had worked in several places in excavation and snow removal.

When asked if his experience could have been drawn from a previous job at Excavation Anjou, Samuel Dubé replied that this was not necessarily the case, that he had worked at other places before and after.



When asked to name the other employers he may have had in this field, he felt that these were personal questions that he chose not to answer, adding that he was unable to draw up a chronological list of his previous jobs right at that time.

When asked whether he had worked for Yvan Dubé in the past, he said no, then changed his mind and said yes, maybe two (2) or three (3) years earlier. He later confirmed that he had worked at the Excavation Anjou garden centre, but had stopped working there since founding Na-Sa and that it had been a long time since he had received a cheque from Excavation Anjou.

However, in a letter sent six (6) months earlier by Na-Sa to the Office of Inspector General, the company mentioned that Samuel Dubé worked as a manager in the Excavation Anjou garden centre and that his employer provided him with the cell phone he was using, including for Na-Sa's operations.

Furthermore, in an e-mail sent the day after his meeting with investigating officers, Samuel Dubé mentioned that he also wanted to correct the statement he had made the previous day on this topic. He said that he had been working in the summer for Excavation Anjou for five (5) years as the garden centre manager and that the company provided him with a salary, a phone and a truck. He believed that the misunderstanding was due to the fact that he thought the investigating officer was asking him whether the garden centre was open in the winter and if he was working there at the time.

3.1.2 Contradictory and vague explanations regarding advice obtained for the preparation of Na-Sa's bids

With respect to the preparation and writing of bids for public contracts in the areas of activity that were identified, Nancy Desjardins and Samuel Dubé stated that they were involved in the process jointly, monitoring the SÉAO electronic tendering site to find small contracts that they felt were feasible.

While Nancy Desjardins would handle the administrative part of the process, which involved completing the required documents, Samuel Dubé was in charge of determining the bid prices, since he claimed knowing how much the required equipment cost to perform the contracts.

Nancy Desjardins added that she sought advice from a number of experienced people to assess the costs of the equipment needed to perform the contracts. However, she refused to tell the investigating officers from whom she had obtained the advice, saying that she would not "reveal all her secrets" and wanted to keep it to herself.

For his part, Samuel Dubé denied having had any outside help. He maintained that he and his mother took the time to review their business and determine the tender prices.

In any event, both Nancy Desjardins and Samuel Dubé categorically stated that Yvan Dubé did not give them any advice and that he could not provide any at all.



3.1.3 *Almost total similarity between the contracts being bid on by and awarded to Na-Sa and the contracts previously bid on by and awarded to Excavation Anjou*

With one exception, these contracts all involved the provision of the same services to the same Ville de Montréal boroughs or central services as the contracts previously awarded to Excavation Anjou or on which the company had bid:



Contracts awarded to Na-Sa by Ville de Montréal					Similar Ville de Montréal contracts awarded to or bid on by Excavation Anjou ⁵	
Contract number and name	Project owner	Date of award	Contract term	Contract amount (incl. taxes)	Number and name of awarded contract	Name and number of contract that was bid on
19-17792 A55-Leasing of mechanical street sweeper with vacuum, including an operator, for Mercier-Hochelaga-Maisonneuve	MHM Borough	2019-10-07	2 years (+ 2 options to extend of 1 year each)	\$156,457.98		17-15950 A52 – Sidewalk cleaning service for the Mercier-Hochelaga-Maisonneuve Borough for the 2017-2021 seasons
20-18010 Leasing of sidewalk washers and vacuum sweepers with operators for cleaning streets and sidewalks for various boroughs (Lot 13: Sidewalk washing equipment)	SO Borough	2020-04-21	2020-04-15 to 2020-11-30 (+ 1 option to extend for 2021)	\$22,937.61	13-12550 A54 – Leasing of six (6) sidewalk washer tractors and three (3) vacuum sweepers, with operators, for the Plateau-Mont-Royal Borough	
20-18010 Leasing of sidewalk washers and vacuum sweepers with operators for cleaning streets and sidewalks for various boroughs (Lot 21: tanker truck)	RPP Borough	2020-04-06	2020-04-07 to 2021-11-30 (+ 1 option to extend for 1 year)	\$43,977.94	14-13443 A57 – Sidewalk cleaning for the Rosemont-La-Petite-Patrie Borough	
20-18061 Leasing of heavy equipment with operator, on request, for the technical landfill (Lot 6: tanker truck)	Water Department	2020-08-12	2020-09-01 to 2023-08-31 (+ 2 options of 1 year each)	\$164,414.25	798-AE Leasing of heavy equipment with operator, on request, for Ville de Montréal's technical landfill site	P16-054-AE Leasing of a tanker truck with operator, on request, for Ville de Montréal's technical landfill site

⁵ Non-exhaustive list.

<p>20-18054 Sidewalk and street snow removal, in lots – Multiple boroughs (Lot RDP-102-2024)</p>	RDP Borough	2020-06-15	2020-11-01 to 2024-04-15 (+ 1 option to extend for 1 year)	\$5,079,027.18 (Amounts with CPI, before changes in quantities and contingencies)	<p>15-14551 A51 – Snow removal contract for the Borough of Rivière-des-Prairies—Pointe-aux-Trembles</p>	
<p>20-18054 Sidewalk and street snow removal, in lots – Multiple boroughs (Lot ANJ-101-2023)</p>	ANJ Borough	2020-06-15	2020-11-01 to 2023-04-15 (+ 1 option to extend for 1 year)	\$3,032,182.97 (Amounts with CPI, before changes in quantities and contingencies)	<p>15-14539 A79 – Leasing of seven (7) graders with operators for the 2015-2016 and 2016-2017 snow removal seasons in the Anjou Borough</p> <p>14-13698 A79 – Leasing of seven (7) graders with operators for the 2014-2015 snow removal season in the Anjou Borough</p>	<p>15-14206 A79 – Leasing of two (2) tractor-loaders and one (1) articulated self-propelled grader without operators for the snow removal season in the Anjou Borough</p> <p>14-13936 A79 – Snow removal contract for the Anjou Borough, Sector 7</p>
<p>2020-015-GG Sidewalk cleaning in two MHM Borough sectors for spring 2020</p>	MHM Borough	2020-04-20	2020-05-04 to 2020-06-04	\$74,503.80		<p>17-15950 A52 – Sidewalk cleaning for the Mercier–Hochelaga-Maisonneuve Borough for the 2017-2021 seasons</p>



3.1.4 Request for authorization to contract before Na-Sa had even obtained a first contract

Nancy Desjardins explained to the investigating officers that Na-Sa had started off “very slowly” and that she and Samuel Dubé were considering small contracts when the company was started, since you “don’t go all out in the beginning.”

However, it appears that the very first cheque #000001 made out by Na-Sa was for the application fee for the authorization to contract issued by the Autorité des marchés publics. The cheque was issued on May 1, 2019, following an invoice sent by the Autorité des marchés publics on April 25, 2019, whereas Na-Sa’s was only awarded its first contract on May 10, 2019, and Nancy Desjardins told investigating officers that Na-Sa had no work prior to June 1, 2019.

It should be noted that said authorization to contract is only required for service contracts and subcontracts of a value exceeding \$1 million (\$1,000,000) and construction contracts and subcontracts of more than \$5 million (\$5,000,000).

3.1.5 Na-Sa’s startup capital

When Nancy Desjardins was asked to explain the source of Na-Sa’s startup capital, she replied that she had certain assets and investments along with a loan from Yvan Dubé’s mother and Samuel Dubé’s grandmother. As shown by a loan agreement entered into on March 18, 2019, between Yvan Dubé’s mother’s and Na-Sa, the loan totalled \$60,000 and was made from her holding company.

While the Enterprise Register of Québec indicated that the holding company was domiciled at the same address as Yvan Dubé’s mother’s personal residence, the address entered under the company’s name in the loan agreement was 8755 Boul. des Sciences in Anjou, the address of Excavation Anjou’s headquarters.

Nancy Desjardins told investigating officers that Yvan Dubé’s mother made the loan to help out her grandson, that she was 84 years old, and that she simply wanted her family to be happy.

When Samuel Dubé was asked to explain the source of Na-Sa’s startup capital, he replied that he was aware that money was needed, but that it was over his head, and it was better to ask his mother about it.

Whereas the loan agreement stated that the loan was made interest free and “will be repaid, in whole or in part, at any time and no later than December 31, 2025, depending on Déneigement Na-Sa inc.’s capacity to repay,” half the loan, \$30,000, was repaid by Na-Sa on August 28, 2020.

When asked why a startup such as Na-Sa made such a repayment more than five (5) years before the term, Nancy Desjardins replied that she was not comfortable with the debt, that her mother-in-law should be paid back, and that she and her mother-in-law were alike in not wanting to be in debt.

3.1.6 Process of obtaining insurance for Na-Sa

Nancy Desjardins told the investigating officers that she handled the entire process of setting up Na-Sa, including obtaining guarantees and insurance.

During the investigation, Na-Sa provided its service proposal for the mutual agreement contract involving the leasing of sidewalk washing equipment (MHM 2020-015-GG), including a certificate for liability insurance obtained by Na-Sa through an insurance broker.

As can be seen from the excerpt reproduced below, the certificate of liability insurance, signed on December 27, 2019, shows that Yvan Dubé's 35 years of experience in snow removal and pavement maintenance were a factor in Na-Sa obtaining the insurance:

CONDITIONS PARTICULIÈRES ASSURANCE RESPONSABILITÉ CIVILE GÉNÉRALE	
NO. DE POLICE:	[REDACTED]
COURTIER:	[REDACTED]
ITEM 1.	
ADRESSE(S) DU RISQUE:	[REDACTED]
ACTIVITÉS DE L'ASSURÉ:	Nouvelle entreprise fondée pour l'entretien de chemins d'hiver, le balayage, lavage et nettoyage de chaussées. (le père de M. Samuel Dubé a 35 ans d'expérience)
ITEM 2.	
PÉRIODE D'ASSURANCE:	De 6 mai 2019 au 6 mai 2020
	00:01 heure normale à l'adresse postale de l'assuré.

Excerpt of the insurance policy provided by Na-Sa redacted by the Office of Inspector General

3.2 Na-Sa's place of business and leasing of Excavation Anjou's garage

Regarding Na-Sa's place of business, the investigation revealed the intertwining personal and commercial interests of Yvan Dubé, Nancy Desjardins, Samuel Dubé, Na-Sa and Excavation Anjou. In this respect, the following determinations were made based on the evidence:

- Na-Sa's headquarters are located at the personal residence of Yvan Dubé, Nancy Desjardins and Samuel Dubé, and the company has paid at least one electricity bill and one telephone, internet and cable TV bill for the household (subsection 3.2.1),
- Since March 2019, Na-Sa was able to store its machinery and equipment at Excavation Anjou's garage, while benefiting from favourable terms of payment or, for certain periods, a free lease (subsection 3.2.2).



3.2.1 Na-Sa's head office in the Dubé family residence and payment of household bills

Since the company was created, Na-Sa's headquarters have been located in a Montreal residence owned by Yvan Dubé, which also serves as a residence for the Dubé family, including Nancy Desjardins and Samuel Dubé.

Since these are Na-Sa's headquarters, the Office of Inspector General obtained from the company a copy of a monthly Hydro-Québec bill and another bill from Bell Canada for the residence. Based on Na-Sa's internal invoices, the company paid the electricity bill for the residence, along with the telephone, Internet and cable TV bill in Nancy Desjardins's name in the amounts of \$423.34 and \$293.01, respectively.

In response to a subsequent request from the Office of Inspector General for a statement of account showing the payment of these amounts, Na-Sa responded that the above two invoices were the only ones that had been paid by the company, whereas they were usually paid respectively by Yvan Dubé, as the residence's owner, and Nancy Desjardins personally, as the Bell account holder for the residence.

However, Na-Sa gave no explanation as to why the company had in that particular instance paid the two bills that had been sent to the Office of Inspector General.

3.2.2 Leasing of space in Excavation Anjou's Garage

The table below summarizes some of the findings relating to the leasing of space at Excavation Anjou's headquarters and garage located at 8755 Boul. des Sciences in Anjou (hereinafter, "Excavation Anjou's Garage") by Na-Sa. The findings will be discussed in detail in subsequent sections:

Summary of determinations regarding the leasing of a space in Excavation Anjou's Garage by Na-Sa						
Period	Type of agreement	Price	Date of Excavation Anjou invoice	Date of payment by Na-Sa	Penalties or interest charged by Excavation Anjou?	Determinations
Oct-31-18 to May-31-19	Not applicable since Na-Sa did not lease any space during this period as it did not have any business activities					Two trucks purchased by Na-Sa from Excavation Anjou stored free of charge in Excavation Anjou's Garage
Jun-1-19 to Jun-30-20	Verbal lease	\$13,797 for the year	Jun-17-20	Sept-22-20	No	Payment made by Na-Sa several months late, with no late fees charged
Jul-1-20 to Aug-31-20	Tolerance or Verbal lease	Not applicable or \$1,000 per month	Not applicable or Missing	Not applicable or To come	Not applicable or No	Two contradictory answers provided by Na-Sa

Summary of determinations regarding the leasing of a space in Excavation Anjou's Garage by Na-Sa						
Period	Type of agreement	Price	Date of Excavation Anjou invoice	Date of payment by Na-Sa	Penalties or interest charged by Excavation Anjou?	Determinations
Sept-1-20 to Dec-31-20	Written lease	\$6,000 per month	Not provided	Unknown	No	Na-Sa's bank statement for the period of Oct. 1, 2020, to Oct. 26, 2020, shows no rent payment

3.2.2.1 *Period from October 31, 2018, to May 31, 2019*

Between the time of Na-Sa's incorporation on October 31, 2018, and May 31, 2019, the company had no place of business (e.g. office, warehouse, garage) other than its headquarters at the Dubé family's personal residence. In fact, in a letter sent to the Office of Inspector General, Na-Sa stated that the company had no business, no lease agreement, and was not leasing any site for the period prior to June 2019.

As discussed in more detail in subsection 3.3.1 below, Na-Sa purchased two John Deere tractors from Excavation Anjou on March 10, 2019. When asked where the two tractors were stored given that Na-Sa did not have a storage site, Nancy Desjardins said they were kept in Excavation Anjou's Garage.

It should be noted that no invoice or other documents showing storage charges billed by Excavation Anjou to Na-Sa were provided for the nearly three (3) months that the tractors remained at Excavation Anjou's Garage.

3.2.2.2 *Period from June 1, 2019, to June 30, 2020*

Between June 1, 2019, and June 30, 2020, Na-Sa stored its equipment on a section of the parking lot of Excavation Anjou's Garage, in accordance with a verbal lease that is said to have been entered into by the two companies.

Na-Sa provided the Office of Inspector General with an invoice from Excavation Anjou dated June 17, 2020, indicating an amount of \$13,797, taxes included, payable by Na-Sa for the "leasing of storage space on Excavation Anjou's property for the period of June 2019 to June 2020."

Na-Sa paid the amount owing with a cheque dated September 22, 2020. Based on the chequing account statement provided by Na-Sa of what appears to be a screen shot of accounting software, the cheque included a portion in the amount of \$13,797.00 for the "leasing of space on Excavation Anjou's property."

However, it should be noted that Excavation Anjou's invoice indicates payment terms of "net 30" days, "due on 17-07-20." No payments were made for the leasing term from June 1, 2019, to June 30, 2020, by Na-Sa to Excavation Anjou until nearly three (3) months after the end of



the term and two (2) months after the due date indicated by Excavation Anjou on the invoice, without any penalties or interest being charged to Na-Sa.

3.2.2.3 Period from July 1, 2019, to August 31, 2020

From July 1, 2020, to August 31, 2020, Na-Sa stored its equipment at Excavation Anjou's Garage, with no lease and without any fees being charged by Excavation Anjou to Na-Sa.

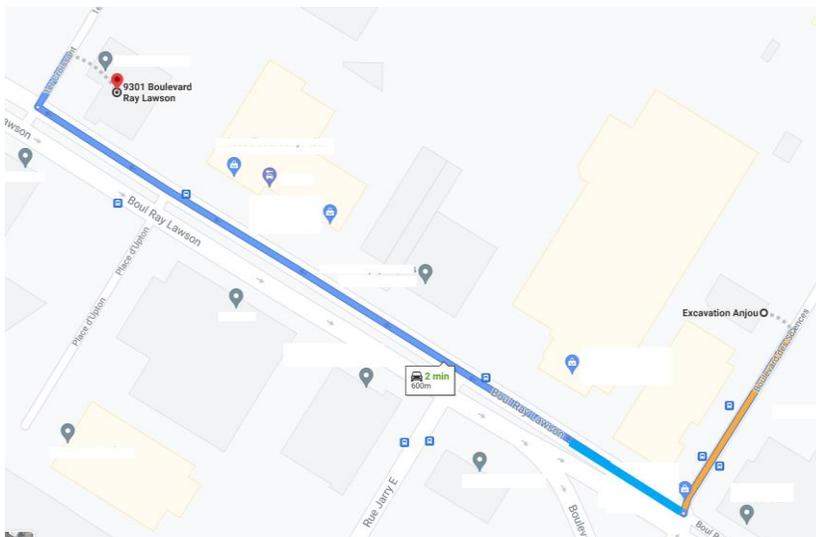
In a letter sent to the Office of Inspector General in December 2020, Na-Sa stated that Excavation Anjou "allowed the equipment to be stored there in view of a new lease starting on September 1, 2020."

However, Nancy Desjardins provided another version of the facts when she was interviewed by investigating officers in March 2021. When asked why Excavation Anjou did not charge any rent for the two (2) months in question, she replied that an additional month should have been charged and she was not sure if it was Excavation Anjou's secretary who may have forgotten to give her the invoice.

In addition, with respect to Excavation Anjou's alleged tolerance in view of an upcoming lease, e-mails between Nancy Desjardins and Ville de Montréal indicate that this was not the plan for the entire summer of 2020. In fact, on July 29, 2020, Nancy Desjardins sent an e-mail to a Ville de Montréal representative notifying the latter that the company's equipment would be stored at 9301 Ray-Lawson Blvd., in Anjou.

When Nancy Desjardins was asked why she had given Ville de Montréal this address, she replied that Na-Sa was initially supposed to lease the site since a Na-Sa foreman believed that this location on Ray-Lawson Blvd. was closer to the sectors where snow removal was being done than Excavation Anjou's Garage. However, in the end, it was decided that Excavation Anjou's Garage had more space.

It should be noted that 9301 Ray-Lawson Blvd. is located about 600 metres from Excavation Anjou's Garage:



Screenshot of the distance

between Excavation Anjou's Garage and 9301 Ray-Lawson Blvd.

In short, Excavation Anjou charged about \$1,000 per month in rent from June 2019 to June 2020 and, as detailed below, rent of \$6,000 per month starting in September 2020. However, no rent was charged for July and August 2020, even though the rental fees for the period of June 2019 to June 2020 were only paid by Na-Sa on September 22, 2020.

3.2.2.4 Period from September 1, 2020, to the present

Since September 1, 2020, Na-Sa is said to have been leasing 90% of the total leasable area of Excavation Anjou's Garage, for a total area of about 30,000 square feet.

Yvan Dubé negotiated and signed the lease on behalf of Excavation Anjou, and Nancy Desjardins did so on behalf of Na-Sa.

When asked why it became necessary to have a written lease starting on September 1, 2020, Nancy Desjardins said that it was because two snow removal contracts related to Call for Tenders 20-18054 had been awarded and more space was needed. According to her, "it was done properly as well, eh, given the circumstances."

The lease is for a term of twenty (20) years, with an option to renew for another five (5) years. The annual base rent is \$72,000, with no indexation or other increases for the entire twenty-five (25) years of the term of the lease.

Furthermore, whereas clause 3.01 of the lease states that rent is payable on the first day of each month by postdated cheque without Excavation Anjou having to request it, Na-Sa's bank statement for the period of October 1 to 26, 2020 indicated no disbursement of a cheque in the amount of \$6,000 for the payment of rent for October 2020.

Lastly, on November 3, 2020, Ville de Montréal representatives went to Excavation Anjou's Garage to inspect Na-Sa's machinery in preparation for the performance of the snow removal contracts related to Call for Tenders 20-18054.



According to their report, “All snow removal equipment (about 40% of the vehicles on site) had a Na-Sa logo (graders, John Deere sidewalk tractors, small tracked vehicles, blowers),” whereas “all other equipment (about 60% of the vehicles in the field) had an Excavation Anjou logo (dump truck, street sweeper, tanker truck and other equipment not used for snow removal).”

It should be noted that the lease, which is said to have been signed about two (2) months earlier, indicated that Na-Sa was renting 90% of the floor area of Excavation Anjou’s Garage.

3.3 Purchase, leasing and maintenance of equipment by Na-Sa

Upon reviewing the documentation submitted by Na-Sa in relation to its equipment, the company apparently owns thirty (30) vehicles, either purchased or leased. Two main determinations were made:

- Eight (8) vehicles were purchased or were being leased from Excavation Anjou, but only paid several months later, without the company charging Na-Sa a late fee or interest (subsection 3.3.1).
- According to the only invoice for the purchase of equipment parts provided by Na-Sa, the company purchased equipment parts solely from Excavation Anjou in 2020, for a total of about \$22,000, without providing proof of payment, despite some parts being purchased several months earlier (subsection 3.3.2).

More broadly, this is a new indication of intertwining knowledge, relations and business interests between Nancy Desjardins, Samuel Dubé, Yvan Dubé, Na-Sa and Excavation Anjou, contrary to testimony given in March 2021 by Nancy Desjardins and Samuel Dubé to investigating officers stating that Yvan Dubé was wholly excluded from Na-Sa.

3.3.1 Purchase and leasing of equipment from Excavation Anjou

Out of the eight (8) vehicles Na-Sa had purchased from Excavation Anjou, the company provided five (5) purchase contracts and two (2) leasing agreements. For the last vehicle, no purchase contract, leasing agreement or invoice was provided as evidence, with the only proof of a transaction being the statement for cheque #000193 indicating that it included an amount of money for the payment of said vehicle.

All the sales and leasing agreements were signed by Nancy Desjardins for Na-Sa and by Yvan Dubé for Excavation Anjou.

The following table presents the general details of each transaction, while the subsections that follow cover the resulting determinations:

List of vehicles purchased or leased by Na-Sa from Excavation Anjou					
Vehicle make, model and year	Price (before taxes)	Date of purchase contract	Date of Excavation Anjou invoice	Date of payment by Na-Sa	Interest charged?
John Deere 5083 2011	\$13,000	March 10, 2019	September 16, 2020	September 22, 2020	No
John Deere 5093 2010	\$10,000	March 10, 2019	September 16, 2020	September 22, 2020	No
Mack 1986	\$5,000	May 27, 2019*	June 1, 2020	September 22, 2020	No
Mack 1987	\$5,000	May 27, 2019*	June 1, 2020	September 22, 2020	No
Mack 600 2000	\$12,000	March 15, 2020	June 1, 2020	September 22, 2020	No
Champion 750A 2000	\$500/month Option to purchase: \$30,000	"November 2 ^e , 2019"	None provided	September 22, 2020	No
John Deere 772 G 2013	\$500/month Option to purchase: \$100,000	November 26, 2019	None provided	September 22, 2020	No
Kenworth W900L 1999	\$6,000	None provided	None provided	September 22, 2020	Unknown

3.3.1.1 Significant period of time between the signing of the purchase contract, issuing of invoices and payment by Na-Sa

As shown in the previous table, for all the transactions, several months elapsed between the time the sale or lease agreement was signed, the invoice was issued by Excavation Anjou, and payment was made by Na-Sa. Eighteen (18), sixteen (16) and four (4) months elapsed between the purchase dates of the five (5) vehicles and subsequent payment by Na-Sa, with the transactions totalling \$45,000, before taxes.

It should also be noted that the purchase and payment prices were identical, which shows that Excavation Anjou did not charge Na-Sa any late fees or interest, even though the invoices issued by Excavation Anjou for the sale of the three (3) Mack trucks had payment terms of "net 30 days," with a payment being made almost three (3) months later by Na-Sa.

When the payment time, without any interest being charged, was mentioned to Nancy Desjardins, she replied that she did not see how it was relevant and that the only important thing was that in the end, she had paid for the vehicles.



3.3.1.2 *Inconsistencies regarding the actual purchase date of the first two Mack trucks*

The purchase contracts for the first two Mack trucks provided by Na-Sa indicate that the transaction took place on May 27, 2019. However, Na-Sa has also provided two insurance certificates for the same trucks that stated May 8, 2019, as the effective date of the insurance policy, which was nineteen (19) days before the sale.

This means that either the trucks were purchased by Na-Sa from Excavation Anjou earlier than indicated on the purchase contract, or that Na-Sa paid insurance on two vehicles it did not own for three (3) weeks.

3.3.1.3 *Two vehicles purchased before the start of Na-Sa's operations and stored free of charge at Excavation Anjou's Garage*

As shown in the above table, Na-Sa purchased two (2) John Deere tractors from Excavation Anjou on March 10, 2019.

As previously mentioned, in a letter sent to the Office of Inspector General, Na-Sa stated that the company had no business activities prior to June 1, 2019, and that it had only started leasing part of the parking lot of Excavation Anjou's Garage on that date.

The vehicles were stored at no charge on Excavation Anjou's property for almost three (3) months.

3.3.1.4 *Various determinations regarding the leased graders*

Several determinations were made based on a review of the documentation related to the two leased graders. First, each leasing agreement was followed by another document, also entitled "Vehicle Lease Agreement," which included an option to purchase the vehicle, as well as the terms and conditions. The document stated that "each rent payment will be fully deducted from the purchase of the equipment" based on a set price. Both option-to-purchase documents were signed on November 2, 2019, despite the lease agreements for the graders being signed on November 26, 2019.

Second, although the buyback prices for the Champion and John Deere graders were set at \$30,000 and \$100,000, respectively, in the option-to-purchase documents, the two lease agreements indicated an identical leasing price of \$500 per month. In other words, Excavation Anjou and Na-Sa agreed to lease two vehicles at the same price, whereas they had themselves assessed in the option to purchase that one was worth three times more than the other.

Third, it should also be noted that Na-Sa provided several equipment leasing contracts entered into with third parties, one of which was also for a Champion grader of the same year (2000) and model (750) as the one leased by Excavation Anjou. However, whereas Excavation Anjou was leasing its grader for \$500 a month, the above third party was leasing its grader to Na-Sa for \$1,000 a month.

Fourth, the documents submitted by Na-Sa did not contain an invoice from Excavation Anjou. However, the statement for cheque #000193 issued on September 22, 2020, indicated that \$12,000 was included for the “Leasing of equipment for 24 months.” The leasing payments for November 2019 to August 2020 were thus paid several months late without any late fees or interest being charged by Excavation Anjou, while the lease payments for September and October 2020 were paid in advance.

Lastly, a SAAQ transaction statement dated January 24, 2020, provided by Na-Sa indicated that the two Champion and John Deere graders had been stored on the date of the transaction. In other words, despite being a startup, Na-Sa was paying Excavation Anjou to lease two graders, which were in storage only two (2) months after the related contract was signed.

3.3.2 Maintenance of Na-Sa’s equipment

According to Excavation Anjou’s invoice #351 dated September 30, 2020, and provided by Na-Sa in October 2020, Na-Sa had purchased about 20 parts of equipment from Excavation Anjou for the maintenance of its machines between May 5 and September 26, 2020. The cost of the parts ranged from \$124.72 to \$3,926.58, for a total amount of \$22,516.91, including taxes. However, Na-Sa had not provided a cheque showing that the invoice had been paid.

The Office of Inspector General submitted a production request to obtain all proof of payment and disbursements related to the maintenance and repair of Na-Sa’s equipment, to which Na-Sa responded on December 4, 2020, that there “were no documents other than invoice #351.”

The above reveals that, first, despite the fact that almost seven (7) months had elapsed between the purchase of the first piece of equipment and the letter dated December 4, the invoice had still not been paid by Na-Sa, despite the fact that said invoice #351 also included payment terms of “net 30,” payable by October 30, 2020. Similarly, although most of the parts were purchased between May 5 and August 12, 2020, Excavation Anjou did not issue an invoice until September 30, 2020, and without any indication of late fees or interest charges on the invoice.

Second, since Excavation Anjou’s invoice #351 was the only invoice provided by Na-Sa in relation to the repair and maintenance of the company’s equipment in 2020, this means that Na-Sa had only acquired parts from Excavation Anjou. While Samuel Dubé told investigating officers that he was purchasing the required parts for the maintenance of Na-Sa’s equipment himself, he also claimed that Yvan Dubé was not performing any tasks at Na-Sa, including equipment maintenance.



4. Performance of contracts awarded by Ville de Montréal to Na-Sa and Yvan Dubé's involvement

The investigation also revealed Yvan Dubé's direct involvement in the performance of the various contracts awarded by Ville de Montréal to Na-Sa.

In fact, despite statements to the contrary made by Nancy Desjardins and Samuel Dubé reported in section 4.1 below, the investigation has revealed:

- An invoice made out to Na-Sa signed by Yvan Dubé in 2019 and Mr. Dubé's regular appearance at Excavation Anjou's Garage in the fall of 2020 (section 4.2);
- Yvan Dubé's direct involvement in the performance of the two snow removal contracts awarded by Ville de Montréal to Na-Sa (section 4.3);
- Attempts on the part of Na-Sa employees to conceal Yvan Dubé's role in the company, leading to conflicting statements regarding Samuel Dubé's duties (section 4.4); and
- Two (2) forwarded e-mails from Nancy Desjardins to Yvan Dubé about a technical question from Ville de Montréal regarding a contract awarded to Na-Sa by Ville de Montréal, despite Nancy Desjardins stating during the investigation that no such e-mail existed (section 4.5).

4.1 *How Na-Sa is run, according to Nancy Desjardins and Samuel Dubé*

4.1.1 *Recruitment and supervision of Na-Sa employees*

It should be noted that according to Nancy Desjardins and Samuel Dubé, Nancy Desjardins was responsible for the administrative and financial aspects of Na-Sa, while Samuel Dubé was responsible for the company's "field operations," including staffing.

For example, when it came to recruiting and hiring employees at Na-Sa, both Nancy Desjardins and Samuel Dubé said that he would handle this through social media ads, his numerous contacts in the field, and word of mouth.

However, beyond generally describing such actions, Samuel Dubé's comments were less specific regarding the hiring of foremen for the two Na-Sa snow removal contracts.

In fact, he could no longer remember who had recommended the RDP-PAT sector foreman to him or the latter's prior experience, but confirmed that he was the one who had hired him. Regarding the Anjou sector foreman, he was his friend's father and said that he realized over time that the foreman had snow removal experience, so he hired him.

Next, regarding day-to-day operations, Na-Sa stated that all the company's employees were under the direct supervision of Samuel Dubé and Nancy Desjardins.

Samuel Dubé, for his part, said that he was responsible in the field for the performance of the two snow removal contracts. He would handle the operational planning and inform his foremen, who would then relay all the information to the employees in their respective sectors.

He was also the one whom Ville de Montréal foremen would contact regarding snow removal, although they would also at times speak directly to Na-Sa foremen.

4.1.2 Initial positions regarding Yvan Dubé's involvement

As mentioned previously, when interviewed by the Office of Inspector General's investigating officers, Nancy Desjardins and Samuel Dubé stated, about a dozen times each, that Yvan Dubé was not involved in any way in the performance of Na-Sa's various contracts, including the snow removal contracts resulting from Call for Tenders 20-18054 (lot ANJ-101-2023, hereinafter the "Anjou sector," and lot RDP 102-2024, hereinafter the "RDP-PAT sector").

More specifically, Samuel Dubé claimed in this respect that Yvan Dubé:

- Gave him no advice, that he was not seeking any, because he was not allowed to receive any, that he had hired experienced foremen, and that they were the only ones he would consult;
- Performed no work at Na-Sa, including equipment and snow blower maintenance, since he had hired a mechanic specifically for this purpose, and that he and his two foremen would take part in it.
- Did not work for Na-Sa, even on an exceptional basis or when there was an emergency, as he was not allowed to.

Samuel Dubé also added that his father was not at the garage very often and that when snow removal operations would start, it was early in the morning, around 5:30 or 6:00 a.m., and his father would still be sleeping.

4.1.3 Subsequent change in Samuel Dubé's version

As previously mentioned in subsection 2.3.4, the day after his meeting with investigating officers, Samuel Dubé wrote to the Office of Inspector General to change his version of the facts from the previous day.

Whereas the day before he had denied more than a dozen times any involvement or work on the part of Yvan Dubé in Na-Sa, he was now stating in his e-mail that his father had "helped him out this past winter when they needed a driver," while adding that his father was not on the company's payroll.



4.2 Yvan Dubé's presence at Excavation Anjou's Garage

During the course of the investigation, the Office of Inspector General obtained a 2019 towing invoice and monitored Excavation Anjou's Garage in 2020 and 2021, which revealed that Yvan Dubé was actually at the site on a regular basis, including during snow removal operations.

4.2.1 2019 towing invoice

First, Na-Sa provided an invoice dated June 4, 2019, for towing a mechanical sweeper from Excavation Anjou's Garage.

As shown from the reproduction of the invoice below, not only was Yvan Dubé present on the premises, but he signed the invoice made out to Na-Sa:

Remorquage
TRANSPORT EN TOUT GENRE • LOURD & LEGER

N.I.R. [REDACTED]

Client / Customer : [REDACTED] Date : 4-06-2019

Transport de / Transport from : 8755 boulevard des Saunders Anjou

À / To : [REDACTED]

Genre de machine / Kind of machine : [REDACTED]

Poids / Weight : [REDACTED] Hauteur / Height : [REDACTED]

Chauffeur / Driver : [REDACTED] Remorque / Trailer no. : [REDACTED] Camion / Truck no. : [REDACTED]

Départ Garage	Arrivée Client	Départ Client	Arrivée Consignataire	Départ Consignataire	Retour Garage	Heures Totales

Permis spécial / special permit

Escorte / Escort : [REDACTED]

REMARQUES / REMARK : [REDACTED]

Reçu en bonne condition le / Receipt in good condition [REDACTED]

Par / From : [REDACTED]

Redacted copy of a towing invoice provided by Na-Sa to the Office of Inspector General

The invoice was paid by Na-Sa on June 20, 2019, by cheque, a copy of which was obtained by the Office of Inspector General.

4.2.2 Monitoring of Anjou Excavation's Garage

In addition, Yvan Dubé was observed at Excavation Anjou's Garage on six (6) of the seven (7) days during which the site was monitored by investigating officers, namely on October 15, 2020, November 2, 3 and 4, 2020, and January 18, 19 and 20, 2021.

In addition to the findings regarding snow removal operations from January 18 to 20, 2021, which will be covered in section 4.3 below, two other important points should be mentioned.

First, not only was Yvan Dubé present at Excavation Anjou's Garage on almost all the monitored days, but on two (2) occasions, he was the one who unlocked the gate in the morning.

In fact, on October 15, 2020, Yvan Dubé was the first to arrive at the site around 7:52 a.m. in the morning and was seen opening the yard fence. Then, on November 2, 2020, two Na-Sa employees, including the company's foreman for one of the snow removal contracts, arrived around 7:30 a.m., but had to park near the yard gate since it was locked. Yvan Dubé showed up about 10 minutes later to give them access to the garage.

In addition to the contradictions in Samuel Dubé's statements that Yvan Dubé was rarely at the site, these observations are surprising, because in spite of the fact that Na-Sa was said to be leasing, at the time, 90% of the garage for over a month and a half under a written lease, the company's employees still had to wait for Yvan Dubé to come to the site.

Second, the only time Yvan Dubé had been absent from the site was on November 3, 2020, when Ville de Montréal representatives came to Excavation Anjou's Garage to inspect Na-Sa's equipment that was to be used for the snow removal contracts related to Call for Tenders 20-18054.

4.3 Monitoring in January 2021 and Yvan Dubé's involvement in the performance of the snow removal contracts awarded to Na-Sa

Between January 18 and 20, 2021, the Office of Inspector General's investigating officers monitored Na-Sa's activities as part of a snow-loading operation related to the performance of snow removal contracts for the Anjou and RDP-PAT sectors. As shown in the following subsections, Yvan Dubé was seen:

- Personally monitoring the performance of the snow removal contracts;
- Speaking with Na-Sa foremen and employees, both at Excavation Anjou's Garage and at the snow removal sites;
- Personally participating in the performance of the snow removal contracts by posting no-parking signs while driving a Na-Sa pickup; and
- Repairing two vehicles used for the performance of the snow removal contracts.



4.3.1 Observations on January 18, 2021

On January 18, 2021, Yvan Dubé was seen at Excavation Anjou's Garage starting at 8:00 a.m. when he was brought there by Na-Sa's RDP-PAT sector foreman.

About 10 minutes later, Yvan Dubé left the premises in his personal pickup to go to the site of Na-Sa's snow loading operations in the Anjou sector, and was seen speaking to Na-Sa's Anjou sector foreman. Yvan Dubé then patrolled the area, followed the convoy, and observed the snow removal operations.

Around 8:52 a.m., he went back to Excavation Anjou's Garage and at 9:33 a.m. came out to purchase items from the mobile canteen, while accompanied by employees.

Between that time and 2:30 p.m., Yvan Dubé was seen entering and exiting the garage a few times, speaking with a Na-Sa employee, and helping Na-Sa's RDP-PAT sector foreman load his vehicle with no-parking signs.

At about 2:30 p.m., Yvan Dubé left the premises at the wheel of a pickup with the Na-Sa logo in the company of an employee. They drove to the RDP-PAT sector to install no-parking signs. Yvan Dubé was seen showing the Na-Sa employee how to install the signs and then driving the vehicle while the employee did so.

At about 3:11 p.m., while still at the wheel of the pickup with the Na-Sa logo and in the company of the employee, Yvan Dubé stopped and spoke with Na-Sa's RDP-PAT sector foreman, with the two men handing each other various documents.

4.3.2 Observations on January 19, 2021

On January 19, 2021, Yvan Dubé was back at Excavation Anjou's Garage at 6:03 a.m. A number of Na-Sa employees went in and out of the garage, including the company's RDP-PAT sector foreman.

Around 7:45 a.m., Yvan Dubé came out of the garage to purchase items from the mobile canteen, while accompanied by an employee.

At about 10:05 a.m., Na-Sa's foreman for the RDP-PAT sector returned to the site and, around 10:21 a.m., he came out of the garage and headed toward his pickup, but was joined by Yvan Dubé, who was holding various papers. The two men spoke and then returned together to the building a few minutes later.

At about 10:55 a.m., Yvan Dubé came out of the garage and had a lively discussion with Na-Sa's foreman for the Anjou sector who was driving a pickup truck.

At about 1:20 p.m., Yvan Dubé came out of the garage holding various documents, climbed aboard a pickup truck with the Na-Sa logo, and left the site for the RDP-PAT sector. He joined the same Na-Sa employee as the previous day and attached a support to the back of the truck to allow the employee to access the no-parking signs. The two

men then proceeded to remove the no-parking signs from the previous day and install signs for the next morning's operations.

4.3.3 Observations on January 20, 2021

On January 20, 2021, although the initial time Yvan Dubé arrived at the site was not observed, he was seen leaving the garage at about 6:44 a.m. driving the same pickup with the Na-Sa logo. He went to the Anjou sector and assisted the driver of a dump truck used for loading snow that had an open hood. Yvan Dubé spent some time around the engine, then closed the hood and the two men went back on the road.

At about 7:04 a.m., Yvan Dubé returned to Excavation Anjou's Garage. Between 7:50 and 8:00 a.m., he was seen holding various papers and boxes, making several trips to and from the yard, while accompanied by Na-Sa's RDP-PAT sector foreman.

At about 8:10 a.m., Yvan Dubé left the premises, once again at the wheel of the pickup truck with the Na-Sa logo. He returned about 20 minutes later with boxes and a black belt.

At the same time, the Na-Sa snowblower in the Anjou sector broke down and the company's employees were attempting to repair it. As they were unable to repair it, the Na-Sa foreman returned to Excavation Anjou's Garage at around 8:55 a.m., picked up Yvan Dubé, and the two men returned to the site of the broken snowblower.

Yvan Dubé attempted to operate the snowblower, then stepped out of the cab and inspected the vehicle. He then climbed aboard the Na-Sa Anjou sector foreman's pickup and went to Excavation Anjou's Garage, followed by a Na-Sa employee driving the snowblower.

When Yvan Dubé arrived at Excavation Anjou's Garage at around 9:19 a.m., he repaired the snowblower and tested it in the yard to confirm that everything was okay. He returned to the building and the Na-Sa employee left the site driving the snowblower.

4.4 Meetings during January 20, 2021, snow removal operations

On the third and final day of monitoring of Na-Sa's snow removal operations on January 20, 2021, the Office of Inspector General's investigating officers met with several of the company's employees working in the Anjou and RDP-PAT sectors, as well as Ville de Montréal foremen assigned to monitor the two sectors.

Three main determinations were made that will be covered in detail in the following sub-sections:

- The Na-Sa Anjou sector foreman intervened with several company employees to direct their responses to investigating officers, in particular to deny Yvan Dubé's involvement;
- Some Na-Sa employees nonetheless acknowledged Yvan Dubé's involvement in the performance of the contracts,



- Na-Sa employees made contradictory statements regarding Samuel Dubé's responsibilities, with some stating that he was just an employee while others claiming to be unaware of who he was.

4.4.1 Intervention of Na-Sa foreman in the Anjou sector

The Office of Inspector General's investigating officers met a total of six (6) Na-Sa Anjou sector employees, in addition to the company's foreman. Four (4) of the employees received a call from the foreman either during or at the end of the meeting. As can be seen from the sections below, the meetings revealed that the foreman attempted to conceal Yvan Dubé's actual level of involvement, either by getting employees to make statements that contradicted their initial versions or by telling them what to say through Bluetooth headsets.

An investigating officer met with a first Na-Sa Anjou sector employee. Among other things, the employee said that the foreman was his employer, that he was paid in cash, that the equipment belonged to Yvan Dubé, and that he, Yvan Dubé, the foreman were old friends. When the investigating officer asked him questions about Na-Sa and Nancy Desjardins, he said that he did not know who they were, and asked the investigating officer if he was trying to test him with unfamiliar names.

When asked by the investigating officer for the cell phone number of the Na-Sa Anjou sector foreman, the employee went to his truck to get his cell phone and find the number. At the same time, he received a call from the foreman in question and mentioned this fact to the investigating officer before taking the call. The investigating officer then heard the first employee that was met tell the foreman that he was with the Office of Inspector General's representatives and that he would give them his cell phone number.

Since the foreman was shouting, the investigator could hear him say: "Don't say anything! Don't say anything! Say nothing, dammit!" When the first employee that was met told him that it was too late, the foreman asked him, still yelling: "What did you tell him, dammit?" The employee then repeated what he had just said. The employee then seemed to realize that he had made a mistake and stepped away from the investigating officer to continue the call, which made the rest of the conversation inaudible.

After the call, the employee ended the meeting with the investigating officer, stating that his boss wasn't happy. He asked if he had made a statement, if he had anything to sign, and if he could take a picture of the notes taken by the investigating officer. Finally, he tried to qualify what he had said by stating that he didn't really know what was going on.

Similarly, another Na-Sa employee also received a call from the foreman at the end of the meeting with the Office of Inspector General's investigating officer, leading him to provide a second version that contradicted the first.

This employee initially stated that he had been working for the Na-Sa foreman for approximately two (2) years, both on this snow removal contract as well as on earthworks contracts during the summer. He claimed to know the foreman for a long time, as one of

the foreman's sons and his son were best friends. He said that he was paid by Na-Sa, while being unaware of who owned the company.

However, after taking the call from the foreman, to whom he mentioned that he was meeting with an investigator, the employee then provided the following responses in quick succession: "I just got hired. I'm paid by Na-Sa, Samuel Dubé is the boss, and I don't know who Yvan Dubé is." He then put an end to the meeting, claiming that the foreman needed him on another street, while telling the investigating officer that he should talk to the foreman if he had any more questions.

Finally, two other Na-Sa employees, who turned out to be the foreman's sons, also received a call from the foreman, which they took via their Bluetooth devices, while mentioning that they were with the investigating officers. Whereas the first employee seemed to be waiting for the foreman to provide him with an answer for the investigating officer, pausing before answering each question, the second employee's attempts to deny any involvement on Yvan Dubé's part led to surprising statements.

In fact, the foreman's second son claimed not to know who owned the equipment used by Na-Sa. The company, in which he is involved with his brother and father, had entered into seven (7) vehicle-leasing contracts with Na-Sa for snow removal operations. Furthermore, copies of the contracts provided by Na-Sa showed that each one had been signed by him. It should also be noted that of the seven (7) vehicles which Na-Sa leased from his company, four (4) were in operation in the Anjou sector where he was working at the time of his meeting with the investigating officer.

4.4.2 Yvan Dubé's role

Despite these actions by Na-Sa's Anjou sector foreman, four (4) of the twelve (12) employees that were met confirmed some form of involvement on Yvan Dubé's part.

In addition to the first Anjou sector employee met by investigating officers who, as described above, had initially stated that Yvan Dubé was the owner and was responsible for repairs to the equipment that was being used, a second employee in the same sector also stated that Yvan Dubé was involved in equipment maintenance, along with Samuel Dubé and Na-Sa mechanics. This other employee turned out to be the operator of the snowblower that had broken down that same morning before being repaired by Yvan Dubé at Excavation Anjou's Garage.

A third employee, working in the RDP-PAT sector, said that he had worked for Excavation Anjou for six (6) years and also for Na-Sa at the same time. Yvan Dubé had called him in the summer of 2020 to work on snow removal in the winter of 2021, but this time for Na-Sa. He had a verbal contract with the company. He said that although Yvan Dubé was not working with them on the contract in the RDP-PAT sector, he was responsible for the contract for the Anjou sector.

The fourth employee, Na-Sa's RDP-PAT sector foreman, acknowledged that Yvan Dubé was at Excavation Anjou's Garage, while denying that he was involved in Na-Sa. However,



he added that Yvan Dubé could be involved as a worker. It should be noted that the RDP-PAT foreman was seen with Yvan Dubé several times on January 18, 19 and 20, 2020, including at the snow-loading site, as described in section 4.3 above.

As for the other employees that were interviewed, they generally all said that they did not know Yvan Dubé or did not notice any involvement on his part in the performance of Na-Sa's snow removal contracts. However, these statements were contradicted by many other facts revealed by the investigation, including those resulting from the monitoring of Na-Sa's operations and Samuel Dubé's revised statement the day after his meeting with an investigating officer (subsection 4.1.3 above). In light of the Anjou sector foreman's actions, they are more an indication of a desire to conceal Yvan Dubé's actual role.

For instance, while Yvan Dubé was at the snow removal site in the Anjou sector about two (2) hours earlier to repair the broken snowblower, three Na-Sa employees in said sector, including the foreman's two sons, claimed to either not know Yvan Dubé or that he was not involved in the performance of the contracts.

One of the foreman's sons added that "Yvan Dubé is not involved, he isn't there," that he never saw him working. Despite what he had just said about Yvan Dubé's not being there, he ended by saying, "also, I wouldn't like to have him as a boss" and "I know Yvan, but I don't like him because he never greets me. I greet him, but he never responds."

A final Na-Sa employee, this time in the RDP-PAT sector, described himself as an old friend of Samuel Dubé, with Samuel being the one who offered him this job. When the investigating officer asked him about Samuel Dubé's role in Na-Sa, he replied that he didn't ask any questions, which he repeated a few times during the meeting. However, when the topic of Yvan Dubé came up, the employee's response was no longer as vague, saying that he only knew him as his friend's father and that he had never seen him at Excavation Anjou's Garage or at operations meetings.

4.4.3 Contradictions regarding Samuel Dubé's duties

A third and final determination made based on the meetings with Na-Sa employees relates to Samuel Dubé's duties. While some said he was one of Na-Sa's bosses, others said they didn't know who he was.

One of the Anjou sector foreman's two sons, though a friend of Samuel Dubé, had to pause again when the investigating officer asked him who Samuel Dubé was, appearing to wait for a response from his father via a Bluetooth device. He finally answered that Samuel Dubé was the boss and president of the company and that he "did the paperwork." The foreman's other son merely said that Samuel Dubé did a little bit of everything.

As mentioned at the end of the previous subsection 4.4.2, a third Na-Sa employee also said that he was a long-time friend of Samuel Dubé. According to him, Samuel Dubé would only operate a tractor-loader, nothing else. Samuel Dubé was an employee like the others who attended the meeting at the beginning of the snow-loading operations that was led by the sector foreman, in order to know what his duties were.

Finally, Na-Sa's RDP-PAT sector foreman stated that he would get his orders from Nancy Desjardins and Samuel Dubé, although he was given free rein for the operations in his sector and to ensure that everything was running okay. He added that Samuel Dubé operated a tractor-loader, filled holes, and sometimes worked in the Anjou sector.

In the same vein, and as previously mentioned, the two Ville de Montréal foremen were also met on January 20, 2021. Contrary to Samuel Dubé, who claimed to be their main point of contact, the foremen said that they had relatively little interaction with him.

In fact, although this was the season's second snow loading operation, the municipal foreman for the Anjou Borough said that he had only spoken to Samuel Dubé two (2) or three (3) times. His primary contact was the Na-Sa foreman for this sector.

For his part, the municipal foreman for the RDP-PAT Borough said that his contact person was the Na-Sa foreman, that he had never spoken to Nancy Desjardins, and that Samuel Dubé operated a loader.

4.4.4 Responses by Nancy Desjardins and Samuel Dubé to comments made by Na-Sa employees

When Nancy Desjardins met with investigating officers on March 30, 2021, she refuted the comments made by employees to the effect that they had been hired by Na-Sa's Anjou sector foreman.

She also stated that certain employees could not have said that they were unaware who she or Samuel Dubé was.

Nancy Desjardins and Samuel Dubé both stated that Na-Sa employees had not been instructed on how to respond to the Office of Inspector General's investigating officers.

Although present on-site, Samuel Dubé also claimed that he was not aware that Na-Sa's Anjou sector foreman had contacted several company employees before and during their meetings with investigating officers.

When asked what his Na-Sa employees told him after the meetings with the investigating officers on January 20, 2021, Samuel Dubé replied that he had not spoken to every employee, that he did not inquire about everything, and that it was simply an investigation.

4.5 E-mails between Nancy Desjardins and Yvan Dubé regarding a contract awarded by Ville de Montréal

Finally, a fourth and final element reveals some type of involvement on Yvan Dubé's part in Na-Sa's performance of another contract awarded by Ville de Montréal, apart from the snow removal contracts mentioned in sections 4.3 and 4.4 above. The contract in question is related to Call for Tenders 20-18061 for the leasing of a water tanker truck for the Ville de Montréal Water Department's technical landfill site.



In fact, the Office of Inspector General obtained from Ville de Montréal a series of e-mails between one of its representatives and Nancy Desjardins. The representative was asking for additional information regarding the equipment required for Na-Sa's performance of the contract related to Call for Tenders 20-18061.

As shown from the reproduction of the e-mails below, Nancy Desjardins forwarded the above e-mail from the Ville de Montréal representative to Yvan Dubé's e-mail address twice on May 14, 2020 (at 10:59 a.m. and 5:52 p.m.):

De : [Nancy Desjardins](#)
Envoyé le : 14 mai 2020 17:52
A : [yvan Dubé](#)
Objet : Fwd: 20-18061 Demande d'informations supplémentaires

Téléchargez [Outlook pour iOS](#)

De : Nancy Desjardins [REDACTED]
Envoyé : Thursday, May 14, 2020 10:59:28 AM
A : yvan Dubé [REDACTED]

Objet : Fwd: 20-18061 Demande d'informations supplémentaires

Téléchargez [Outlook pour iOS](#)

De : [REDACTED] <[REDACTED]@montreal.ca>
Envoyé : Thursday, May 14, 2020 10:57:29 AM
A : [n.desjardins](#) [REDACTED]
Objet : 20-18061 Demande d'informations supplémentaires

Bonjour Madame Desjardins,

Veuillez prendre connaissance du présent document.

Cordialement

[REDACTED]
Agent d'approvisionnement niveau 2

It was not until the next morning that Nancy Desjardins responded to the Ville de Montréal representative by e-mail with photos and a detailed technical description of the equipment that Na-Sa would be using to perform the contract.

It should be noted that the equipment in question consisted of one of the first two Mack trucks purchased by Na-Sa from Yvan Dubé and Excavation Anjou, as detailed earlier in subsection 3.3.1.

Three observations bear mentioning. First, the above e-mails contradict Nancy Desjardins's statement that Yvan Dubé was not involved in any way in the performance of the municipal contracts awarded to Na-Sa, even in the form of advice.

Second, when asked a technical question regarding Na-Sa's equipment, Nancy Desjardins forwarded the e-mail to Yvan Dubé rather than Samuel Dubé, which once again contradicted her statement that Samuel Dubé knew the company's equipment inside and out.

Third, as part of the initial and amended production requests, the Office of Inspector General had asked for e-mails that may have been exchanged between the e-mail addresses of Na-Sa, Nancy Desjardins, Samuel Dubé, Yvan Dubé and Excavation Anjou and that involved Na-Sa's operations and the performance of the contracts awarded to the company by Ville de Montréal. Yvan Dubé's e-mail address appearing in this series of e-mails shown above was specifically mentioned in the production requests.

However, Na-Sa replied that no e-mails had been located and that, according to Nancy Desjardins, none existed.

5. Joint response by Na-Sa, Nancy Desjardins, Samuel Dubé and Yvan Dubé to the Notice to Interested Parties

In accordance with her duty to ensure procedural fairness, the Inspector General summarized all the facts underlying the previous sections in a Notice to Interested Parties (the "Notice") sent on May 11, 2021.

Na-Sa, Nancy Desjardins, Samuel Dubé and Yvan Dubé submitted a joint response (hereinafter the "Joint Response"), with the following points being retained by the Inspector General. They are divided into two separate groups, depending on whether they are legislative and procedural fairness arguments (section 5.1) or arguments related to the facts revealed by the investigation (section 5.2).

5.1 Legislative and procedural fairness arguments

5.1.1 The Office of Inspector General exceeded its mandate and powers

The first argument invoked in the Joint Response is that the Office of Inspector General exceeded its mandate and powers, based on the interpretation of the legislative framework within which the Inspector General operates.



First, the Joint Response alleges that the Inspector General's powers originate in Section 68 of the *Act Respecting the Autorité des marchés publics* (hereinafter, "ARAMP") for the purposes of which she replaces the AMP. However, the AMP's role is not one of justice and sanctioning, but only of prevention. Its investigations are carried out by the UPAC commissioner in charge of corporate integrity audits, who only conducts administrative investigations.

Because of the latter's limited powers, the Joint Responses states that investigations cannot lead to a penalty as serious as the rescinding of contracts or an individual or company's ineligibility for public contracts, unless the investigation reveals an objectively serious fact, such as a "conviction, confession or indisputable evidence." However, as soon as there is contradictory evidence that is disputed by the subject of the investigation, no such penalty can be imposed.

Although the Joint Response has acknowledged that section 57.1.10 of the *Charter of Ville de Montréal* gives the Inspector General the power to rescind a Ville de Montréal contract, it is their position that such power can only be exercised if warranted by the seriousness of the breaches. However, this discretion is not absolute and must be exercised within the framework desired by legislators. However, according to the Joint Response, the Office of Inspector General does not act in a repressive framework but only a preventive one, with its action aimed solely at ensuring that a situation involving fraud, collusion or corruption is not perpetuated.

In this respect, the Joint Response's reading of the mandate and the act of incorporation of the Office of Inspector General is incorrect at several levels. First, the Office of Inspector General's authority does not come from Section 68 ARAMP, as that legislation came into force in 2018, four (4) years after the Office of Inspector General was created, but rather from sections 57.1.1 and following of the *Charter of Ville de Montréal*.

Second, in addition to creating the Autorité des marchés publics, the ARAMP also introduced new legislative mechanisms that allowed bidders to file complaints about the content of tender documents published by public bodies. Such complaints must be handled in the first instance by said public bodies and on appeal by the AMP. The ARAMP also provides the AMP with various powers to intervene in contract awarding and contract management by public bodies.

Recognizing the existence of the Office of Inspector General prior to the coming into force of the ARAMP and to avoid any redundant action, legislators provided, through Section 68 ARAMP, that certain functions of the AMP under the ARAMP would be carried out by the Inspector General with respect to Ville de Montréal and the related entities. However, this new mandate given to the Office of Inspector General is not carried out to the exclusion of the mandate conferred to it by the *Charter of Ville de Montréal*, but supplements it, as appears in paragraph 6 reproduced below:

[TRANSLATION] "68. The functions and powers conferred to the AMP with respect to a municipal body, except for those relating to the review of contractual management by a public body referred to in Section 21, paragraph 1, subparagraph 4, are, with respect to Ville de Montréal or a person or body referred to in the second paragraph, exercised by

the Inspector General of Ville de Montréal. The latter then replaces the AMP for the application, with the necessary modifications, of the provisions of the present legislation. The Inspector General is bound by the same obligations as the AMP would be in exercising those duties and powers.

[...]

The exercise of the duties and powers set out in the first paragraph with respect to a contracting process or a contract does not prevent the Inspector General from exercising, in respect of the same process or contract, the functions and powers conferred to it under Division VI.0.1 of Chapter II of the Charter of Ville de Montréal, metropolis of Québec.”
(Underlining by the Office of Inspector General)

In other words, the Office of Inspector General still retains its mandate to oversee the awarding and performance of Ville de Montréal contracts. Its powers of administrative investigation, including obtaining relevant documents or information⁶, are maintained, as are those relating to its ability to rescind a contract if a serious breach has been determined⁷, bringing to the attention of City Council any findings that warrant attention, and making any recommendations, including those aimed at preventing breaches of integrity.⁸

There is also a misunderstanding in the Joint Response when referring to the UPAC commissioner in charge of corporate integrity audits. The latter conducts audits for the AMP under the AMP’s mandate to issue the authorizations to contract required to be awarded certain government contracts indicated in government orders in council.⁹ This mandate is exclusive to the AMP and is in no way covered by the delegation of authority under Section 68 ARAMP. This exclusive mandate of the AMP is in fact reflected in the *Charter of Ville de Montréal*, whereas the Office of Inspector General can only provide the AMP with relevant information in this respect.¹⁰

There is no provision for the UPAC commissioner in charge of corporate integrity audits to conduct administrative investigations for the Office of Inspector General. As mentioned above, the Inspector General retains full and sole authority in this regard.

Finally, when the Joint Response is conveying the notion that the Office of Inspector General can only act preventively and in the presence of undisputed evidence, admissions or a conviction by a court, it is also wrong.

Once again, there is the same incorrect amalgamation between the provisions of the *Charter of Ville de Montréal* and certain provisions of the *Act Respecting Contracting by Public Bodies* that remove all discretion from the AMP and require it to revoke or refuse to issue or renew an authorization to contract when a shareholder, director or officer of a

⁶ Sect. 57.1.9, par. 1.

⁷ Sect. 57.1.10, par. 1.

⁸ Sect. 57.1.8, par. 2 and Sect. 57.1.23, par. 2.

⁹ See Section 21.17 and following, in particular Section 21.30, of the *Act Respecting Contracting by Public Bodies*, CQLR c. C-65.1.

¹⁰ Sect. 57.1.18, par. 2.



corporation has been convicted.¹¹

As with the AMP, which maintains discretionary action under other sections of the *Act Respecting Contracting by Public Bodies*¹², the Office of Inspector General's rescinding and recommendation powers are fully maintained under the *Charter of Ville de Montréal*. The Inspector General's mandate does include aspects related to prevention, including the training of elected officials and municipal employees.¹³ However, to suggest that this is her sole means of action and that she requires undisputed evidence would be to disregard section 57.1.10 and the express intent of legislators to give her discretionary power.¹⁴

By limiting the Office of Inspector General's action to a purely preventive role, the Joint Response's claim would also have the effect of removing any jurisdiction from the Office of Inspector General as soon as fraudulent stratagems, corruption or collusion are committed in Ville de Montréal public contracts. Similarly, individuals and businesses would only have to deny or dispute the facts to thwart any potential intervention by the Office of Inspector General.

For all of the above reasons, the Inspector General concludes that the argument of excess of jurisdiction in the Joint Response is groundless and should be rejected.

5.1.2 *Ville de Montréal's power to keep its own Register of Ineligible Persons*

The second legislative argument put forward in the Joint Response relates to Ville de Montréal's Register of Ineligible Persons. According to the Joint Response, only the Conseil du trésor and the AMP have the power to create and maintain such a register, in this case, the RENA. Therefore, any recommendation to add the individuals involved in the present matter to the Ville de Montréal register, and any subsequent listing decisions by Ville de Montréal, are unconstitutional.

Alternatively, section 16 of the RGC should also be declared unconstitutional if it has the effect of preventing the spouse and child of an ineligible person from obtaining public contracts from Ville de Montréal. In fact, according to the Joint Response, [TRANSLATION] "Beyond the fact that any child, under Section 39 of the *Charter of Rights and Freedoms*, is entitled to the attention of his or her parents, the Office of Inspector General's mission is not to prevent the children of any offender, notwithstanding the objective gravity of the offence, from working in their field of expertise."

¹¹ See, in particular, sections 21.1, 21.1.1, 21.2 and 21.26 of the *Act Respecting Contracting by Public Bodies*.

¹² Sect. 21.27 and 21.28.

¹³ Sect. 57.1.8, par. 3.

¹⁴ See subparagraph (2) of the first paragraph of section 57.1.10: the Inspector General may cancel any contracting process, suspend its performance or rescind it [TRANSLATION] "(2) if, in her opinion, the seriousness of the breaches that have been determined warrants the cancellation, rescinding or suspension."

First, under section 573.3.1.2 of the *Cities and Towns Act*, legislators require municipalities to adopt a by-law on contract management providing for various measures to preserve the integrity of municipal public contracts, including by combating bid-rigging, breaches of lobbying legislation, acts of intimidation, influence peddling, or corruption.

Ville de Montréal's Register of Ineligible Persons is included in its by-law on contract management and constitutes such a measure, directly in line with the attainment of the objectives set out by legislators. In reality, it constitutes the logical outcome needed to ensure the effectiveness of the other measures.

Indeed, a municipality could determine that one or more of the previously listed acts have been committed and rescind the offender's contract. It would then have to go back to the tendering process to find a new contractor to replace the offender. However, in the absence of such an ineligibility register, the offender could potentially be its own replacement by submitting a new bid, and if deemed the lowest bidder, the municipality would have no choice but to award it a new contract under the provisions in the *Cities and Towns Act*. Such an outcome would make any integrity measures planned from the outset meaningless.

It should also be underlined that the Court of Appeal has already examined, in *P.S. Roy v. Ville de Magog*¹⁵, a contractual clause presenting several similarities to Ville de Montréal's objective sought through its Register of Ineligible Persons. In that case, Magog had added to its tender documents a clause providing for the rejection of any bid from a contractor whose contract had been rescinded over the previous five years. The Court of Appeal found that this was a rational and relevant objective:

[TRANSLATION] “[53] *Is clause 2.12 frivolous? I do not believe it is. Determining a bidder's reliability based on its track record seems rational and can help determine whether the bidder will adequately meet its future obligations. Clause 2.12 therefore seeks to consider a relevant factor by assuming that the past speaks to the present.*”

Ville de Montréal's exclusion of a contractor that violated the RGC and its contractual integrity provisions follows in the same vein. The past speaks to the present, and the trust required between the project owner and the contractor cannot be restored over the short period of time required to rescind and award a new public contract.

Although the Court of Appeal struck down the clause that was put in question in the aforementioned case, the reason was that the way used by Ville de Magog to achieve its objective was inadequate, given that it was [TRANSLATION] “*excluding a potential bidder on the basis of a unilateral decision by another public body, regardless of the circumstances leading to the rescinding of the contract and without the company having had the opportunity to be heard first.*”¹⁶

However, Ville de Montréal's Register of Ineligible Persons does not have the same limitations. On the one hand, while a violation of the by-law on contract management (RGC) may be determined either by the Office of Inspector General or Ville de Montréal itself, the individual or company in question will have the opportunity to be heard

¹⁵ 2013 QCCA 617.

¹⁶ *Id.*, par. 54 to 56.



beforehand through a Notice to Interested Persons, as in this case, or the mechanisms now provided under section 24.1 of the RGC.

On the other hand, should it decide to declare an individual or a company ineligible, this exclusion from public contracts by Ville de Montréal would only apply to contracts it is awarding itself, without being extended to its related para-municipal organizations. Hence, when having to reject a bid from the offender during the period of ineligibility, Ville de Montréal would have full knowledge of all the circumstances that led to the ineligibility status.

With respect to the allegation in the Joint Response specific to Section 16 of the RGC, the facts of this case show that this is not true. The purpose of Section 16 is to ensure full effect of the ineligibility status provided in the RGC. In other words, not only will it be impossible for the ineligible person to be directly awarded a contract or a public subcontract from Ville de Montréal, but section 16 ensures that any other indirect route to public contracts is blocked, whether in the form of work or any interest obtained through another contractor.

In the present case, it just so happens that this other contractor is a business involving the offender's spouse and son who, despite being fully aware of his ineligibility status, allowed him to work and have an interest in their company.

Given the preceding, the Inspector General believes that Ville de Montréal's by-law on contract management, including Section 16, remains valid and applicable.

5.1.3 Insufficient response time

The third argument raised in the Joint Response concerns the amount of time given to Na-Sa, Nancy Desjardins, Samuel Dubé and Yvan Dubé to respond to the Notice to Interested Parties. According to their new legal counsel, they did not have enough time to develop their arguments as they would have liked and to produce sworn statements from their clients in support of their position.

First, it should be noted that Na-Sa, Nancy Desjardins, Samuel Dubé and Yvan Dubé had at least one month to respond to the Notice.

The Notice was sent to them on May 11, 2021, with Nancy Desjardins acknowledging receipt of it the same day. Since Na-Sa, Nancy Desjardins and Samuel Dubé were represented by counsel since the first production request was served in October 2020, they were copied on the Notice e-mails that were sent.

Whereas the response time was initially three weeks, ending on Tuesday, June 1, 2021, the new legal counsel for Na-Sa, Nancy Desjardins and Samuel Dubé wrote to the Office of Inspector General late on Friday, May 28, 2021, requesting a one-month extension to allow them to review the Notice and respond to it appropriately. For reasons that will be detailed below, only one additional week could be granted, bringing the total response time to one month.

Yvan Dubé, for his part, did not request an extension of the initial deadline before it expired on June 1, 2021. However, it was Na-Sa, Nancy Desjardins and Samuel Dubé's new counsel that wrote to the Office of Inspector General the next day, June 2, 2021, stating having been informed that the allegations against their clients were also made against Yvan Dubé and noting that it was their understanding that the extension of time granted to their clients also applied to Yvan Dubé. After obtaining confirmation that the same counsel was now representing the entire Dubé family, they received confirmation that the time extension also applied to Yvan Dubé.

In addition to the fact that the response time granted to Na-Sa, Nancy Desjardins, Samuel Dubé and Yvan Dubé was one month, namely, the same as the one claimed by their new counsel, the Office of Inspector General had to balance the private interests of these individuals against the public interests of Montreal residents in the Anjou and RDP-PAT sectors. In light of the various limitations related to the calendar of City Council meetings and the time involved in municipal contracting processes, as required under the *Cities and Towns Act*, it appears that the June 14, 2021, City Council meeting was the last time the Office of Inspector General could take a position on the present matter before winter 2021-2022.

In fact, under the relevant provisions of the *Charter of Ville de Montréal*, the Office of Inspector General's reports must be submitted at a City Council meeting so that the latter may be informed and exercise its power, which is also provided for in the *Charter of Ville de Montréal*, to approve or overturn the Inspector General's decision, and adopt or reject any recommendations that are made.

However, City Council only sits once a month. Over the past fifteen (15) years, City Council has sat only three (3) times in the summer, and only in exceptional emergency situations, such as the COVID-19 health crisis in 2020.

In addition, given that it is an election year, pursuant to section 314.2 of the *Act Respecting Elections and Referendums in Municipalities*¹⁷, the municipal council can no longer sit in regular session as of October 8, 2021, namely, during the 30-day period preceding polling day on November 7, 2021. It can only sit in the event of a force majeure requiring its intervention. Therefore, the City Clerk has not scheduled a date for October, the last meeting therefore being scheduled for September.

In the event of an unfavourable decision resulting in the rescinding of the contracts awarded to Na-Sa, including those related to snow removal in the Anjou and RDP-PAT sectors, Ville de Montréal will then have to find new contractors to avoid an interruption in service and ensure public safety before the first snow arrives in winter 2021-2022. To do so, the City Administration must first obtain a position from City Council on the Office of Inspector General's report and then initiate a new contracting process. In addition to the delays inherent in preparing tender documents, publishing them, assessing the bids and awarding new contracts at another City Council meeting, the subsequent start of such snow removal contracts also requires various tasks to be carried out, such as inspecting

¹⁷ R.S.Q. c. E-2.2



the equipment to be used by the successful bidder and measuring the dump beds of all the trucks being used to transport snow.

For all these reasons, the Office of Inspector General could not grant an extension in the response time beyond the one-month period granted to Na-Sa, Nancy Desjardins, Samuel Dubé and Yvan Dubé.

5.2 Arguments as to facts and a possible breach of the RGC

This second section summarizes the arguments presented in the Joint Response as to the various facts gathered during the investigation and the resulting determinations, including their position regarding a possible breach of the RGC.

5.2.1 Contradictory statements made by Nancy Desjardins and Samuel Dubé

First, the Joint Response claimed that “the investigative process destabilized both young Dubé (Samuel) and his mother, and their hesitations and/or inaccuracies alone cannot be conclusive.” In fact, Nancy Desjardins and Samuel Dubé felt that the Office of Inspector General’s investigating officers were only trying to put them in breach for Yvan Dubé’s involvement by repeatedly insisting on his ineligibility status.

The Joint Response therefore asked [TRANSLATION] “How, in such a situation, can these directors speak freely about the family support that Mr. Dubé gave them to start up the son’s new business?”

From the outset, it should be noted that Nancy Desjardins, Samuel Dubé and Na-Sa had legal representation since the first production request was sent to them by the Office of Inspector General in October 2020.

Then, even before they were met by investigating officers in March 2021, they were fully aware of the fact that the investigation sought to determine the nature and extent of the potential relationship between Na-Sa and Yvan Dubé as a person ineligible for Ville de Montréal contracts. This was in fact clearly shown in correspondence prior to their meetings with the investigating officers.

Therefore, it is surprising, to say the least, to now claim that Nancy Desjardins and Samuel Dubé were thrown off by questions on the topic. It is even more surprising given their argument that it was the investigating officers’ alleged closed-mindedness that led Nancy Desjardins and Samuel Dubé to deny, nearly a dozen times each, any type of involvement whatsoever on the part of Yvan Dubé. Lastly, it should be recalled that the e-mail sent by Samuel Dubé the day after his meeting, for the purpose of clarifying his statement, provided a version that was diametrically opposed to the one he had given the previous day. Nancy Desjardins, for her part, did not revise her statement.

For these reasons, the Inspector General cannot find that their statements were not made freely.

5.2.2 Similarities between contracts awarded to Na-Sa and Excavation Anjou

Second, with respect to the virtually identical contracts awarded to Na-Sa and those previously awarded to Excavation Anjou, it was stated in the Joint Response that this was normal, or even a “good management practice,” since Samuel Dubé acquired his experience from a young age with his father and at Excavation Anjou. It would not be surprising, therefore, to see him “start a business in the area made available through Anjou’s ineligibility,” and he cannot be sanctioned for having acquired his experience with Excavation Anjou.

First, it is not a question of holding the fact that Samuel Dubé had worked for Excavation Anjou in the past against him. On the contrary, it was the answers provided in this respect by Nancy Desjardins and Samuel Dubé that surprised investigating officers, whereas Samuel Dubé had refused to confirm the names of the companies where he acquired his experience and Nancy Desjardins had claimed that Samuel Dubé’s experience did not come from Yvan Dubé, but rather his grandfather, who died when Samuel Dubé was nine or 10 years old.

Second, Samuel Dubé and Nancy Desjardins made contradictory statements about obtaining advice when preparing Na-Sa’s bids. While Samuel Dubé denied receiving any outside help, Nancy Desjardins acknowledged that she sought advice from experienced people, although without naming them. However, they both categorically denied having received any advice in this respect from Yvan Dubé.

In light of all the contradictions, exaggerations and avoidance attempts, the Inspector General concludes that their statements regarding Yvan Dubé’s non-contribution to Na-Sa lack credibility.

5.2.3 Financing from Yvan Dubé’s mother

With respect to the loan from Yvan Dubé’s mother used as seed capital for Na-Sa, the Joint Response stated that the errors in the address of Yvan Dubé’s mother’s holding company on the loan agreement were not relevant. In fact, the Joint Response mentions that Yvan Dubé’s mother was a former shareholder and director of Excavation Anjou with her late husband and that this would account for her confusion when providing the address of her holding company.

Although such explanations may be accepted, it should be noted that the Joint Response made no mention of the fact that Samuel Dubé told investigating officers that any questions regarding Na-Sa’s financing were over his head and that they had to speak to Nancy Desjardins, whereas Ms. Desjardins had stated that the \$60,000 loan came from Yvan Dubé’s mother to help her grandson.

While generally making no mention of the important administrative role played by Nancy Desjardins, who is a majority shareholder (90%) and president of Na-Sa, the Joint



Response criticized the Office of Inspector General for not believing “that a young entrepreneur could continue the family business by setting up a new company and assuming that it was all the father’s doing.”

The Office of Inspector General is not disputing Samuel Dubé’s involvement in Na-Sa and is in no way claiming that the company is merely a front for Yvan Dubé. However, the claim in the Joint Response that Na-Sa was created solely by Samuel Dubé is counter to the facts that were gathered and cannot be accepted.

5.2.4 Inclusion of Yvan Dubé’s experience on Na-Sa’s insurance policy

Regarding the reference to Yvan Dubé’s experience on the insurance policy issued to Na-Sa, the Joint Response argued that this was added without Nancy Desjardins or Samuel Dubé asking for it. “In fact, it was strictly Na-Sa’s broker who saw fit to include this statement to facilitate the issuing of the insurance policy.”

On the one hand, such an explanation fails to specify how the insurance broker would have known that “Samuel Dubé’s father has 35 years of experience” before entering it on the insurance policy. On the other hand, beyond the question of the identity of the person who brought up this fact, the Joint Response itself states that mentioning this experience for Na-Sa’s benefit helped obtain the insurance coverage.

For these reasons, this evidence remains relevant for the overall investigation.

5.2.5 Presence of Yvan Dubé at Excavation Anjou’s Garage

With respect to Yvan Dubé’s presence at Excavation Anjou’s Garage, the Joint Response is mainly arguing that the determinations resulting from the monitoring are inadmissible and, alternatively, they do not reveal anything because Excavation Anjou was still conducting private commercial activities beyond its ineligibility for public contracts and that Yvan Dubé therefore had the right to run his business.

First, the Joint Response is alleging that the Office of Inspector General stalked and spied on Yvan Dubé, watching his every move, and that this constitutes an invasion of privacy under the Canadian and Quebec charters.

As previously mentioned in sections 4.2 and 4.3, the monitoring carried out by the Office of Inspector General targeted the outside of Excavation Anjou’s Garage, namely, the place of business indicated by Na-Sa for the performance of the various contracts awarded to it by Ville de Montréal, and the streets part of the snow removal sectors included in the contracts awarded to Na-Sa. While the second location is public, the first location has a lower expectation of privacy due to its commercial nature, as well as the circumstances of this case, including the fact that it was outside the garage.

Since Yvan Dubé's presence and actions were noted during the monitoring of these two outside locations, the Inspector General believes that this first argument of inadmissibility of the evidence cannot be accepted.

Second, the argument regarding Yvan Dubé's presence at Excavation Anjou's Garage for the sole purpose of the latter's private business activities does not stand up to the findings resulting from the monitoring carried out by the Office of Inspector General and presented in sections 4.2 and 4.3 above.

5.2.6 Statements by Na-Sa employees

As in the previous point, the Joint Response presents a dual position with respect to the statements made by Na-Sa employees, namely, that they are all inadmissible or, alternatively, that none are credible.

With respect to inadmissibility, the Joint Response claims that it is supported on two grounds. The first is based on the fact that the Office of Inspector General's investigating officers had "intercepted" Na-Sa employees without properly identifying themselves and were subsequently using the statements they obtained against Samuel Dubé and Na-Sa.

This first reason is groundless. As shown in the photo below, the Office of Inspector General provides its investigating officers with clothing clearly marked with the Office's logo. Furthermore, they had all the documentation required to identify themselves when asked by a witness, and business cards had been handed out to the witnesses at the meetings held on January 20, 2021.



Photo taken by the Office of Inspector General of one of its investigating officers during snow removal monitoring operations in January 2021

The second ground for inadmissibility was that “all the statements required in the field are inadmissible,” as they consisted of hearsay given that the Office of Inspector General’s investigating officers testified, through the Notice, as to what Na-Sa’s employees had told them, without Nancy Desjardins, Samuel Dubé or Yvan Dubé being able to cross-examine them.

This second ground for inadmissibility must also be rejected for three reasons. First, it should be mentioned that all the facts obtained from Na-Sa employees are all facts of which they had personal knowledge (e.g. name of the person who hired them or gave them instructions, and what they were able to observe regarding Samuel Dubé, Nancy Desjardins and Yvan Dubé’s presence and roles).

Second, the statements made by employees were all detailed in the Notice that was sent to Nancy Desjardins, Samuel Dubé and Yvan Dubé. These consist of the statements by ten (10) employees and two (2) Na-Sa foremen, in addition to the statement made by an employee of a subcontractor, all identified in the Notice by the functions they held when met by investigating officers. Whereas Nancy Desjardins and Samuel Dubé told investigating officers that Samuel Dubé had hired all of Na-Sa’s employees, they must have been aware of who they were and they could freely contact and question them as to the statements reported in the Notice.

Third, the Superior Court has already dismissed a similar argument in a previous case, ruling that the Office of Inspector General does not have quasi-judicial functions, is not a

court, and a hearing with witnesses is not required. As such, offering the opportunity to submit written observations is sufficient to meet its obligations of procedural fairness.¹⁸

Alternatively, the Joint Response is arguing that none of the employees' statements are credible as they said they were only recently hired by Na-Sa. Therefore, they could not testify conclusively about the company's inner workings.

In addition to the fact that the questions they were asked were about matters of which they may have had personal knowledge, as mentioned above, the Joint Response presented a certain incongruity. In fact, while noting that it did not accept the validity or admissibility of the testimony of an employee who claimed to have been called by Yvan Dubé to work for Na-Sa, the Joint Response stated that while Yvan Dubé may have "at times noted that his family members were having trouble when some employees did not show up for work, Mr. Dubé could personally contact some acquaintances to help with snow removal operations." In other words, according to the Joint Response, the credibility of similar statements varied depending on whether they were made by Yvan Dubé or by the Na-Sa employee who claimed to have been called by Mr. Dubé.

Hence, rather than refute the credibility of the statements made by Na-Sa employees, the Inspector General believes, on the contrary, that such positions in the Joint Response corroborate the employees' statements.

5.2.7 E-mails between Nancy Desjardins and Yvan Dubé

With respect to e-mails between Nancy Desjardins and Yvan Dubé in which she forwarded him questions from a Ville de Montréal representative, the Joint Response states that the Office of Inspector General was wrong for having "read and interpreted personal e-mails, including between spouses."

First, as mentioned in the Notice and again in section 4.5 above, the series of e-mails was provided to the Office of Inspector General by Ville de Montréal. Furthermore, the series of e-mails clearly indicates that it was Nancy Desjardins who received the e-mail from Ville de Montréal, forwarded it twice to Yvan Dubé, then responded the next day to the Ville de Montréal representative directly from the series of e-mails that contained the two forwarded e-mails to Yvan Dubé. In other words, it was only because of an e-mail sent by Nancy Desjardins herself that Ville de Montréal had the e-mails that had been forwarded to Yvan Dubé.

Second, the e-mails between Nancy Desjardins and Yvan Dubé clearly had no personal content and merely consisted of the e-mail that contained questions from the Ville de Montréal employee forwarded twice. No interpretation is required beyond the simple determination of the sequence of events, namely, a question asked by Ville de Montréal regarding the equipment to be used to carry out a contract awarded to Na-Sa, two

¹⁸ *Beauregard Environnement Itée c. Inspectrice générale de la Ville de Montréal*, 2020 QCCS 2616, par. 38 to 46.



forwarded e-mails to Yvan Dubé, and a response the following day from Nancy Desjardins to Ville de Montréal with a detailed description of the equipment to be used.

Moreover, this position by the Joint Response amounts to arguing one thing and the opposite. Yvan Dubé would therefore have the right to help out Nancy Desjardins in Na-Sa, but the e-mails between them regarding the performance of municipal contracts by the company would remain personal.

Lastly, the Joint Response disregards the contradiction between the existence of the two forwarded e-mails and Nancy Desjardins's response to the production requests that no such e-mail existed.

5.2.8 Yvan Dubé's interest in Na-Sa through various contracts with Excavation Anjou and his involvement in the performance of Ville de Montréal contracts

The last argument in the Joint Response was that the Office of Inspector General's investigation did not show any interest on the part of Yvan Dubé in Na-Sa or the contracts awarded to him by Ville de Montréal.

First, it is argued that all the contracts entered into between Excavation Anjou and Na-Sa were done so legitimately, that Excavation Anjou's leasing of its headquarters and garage to Na-Sa was not prohibited and the deferral of rent collection proves, on the contrary, that Excavation Anjou had given up any financial benefits that it could have claimed from Na-Sa.

Second, the Joint Response states that "Na-Sa did not give any subcontracts to [Excavation] Anjou or [Yvan] Dubé. [Yvan] Dubé does not work for Na-Sa and there is no contract of employment between them." Although it has been acknowledged that Yvan Dubé performed certain "actions" to assist Nancy Desjardins and Samuel Dubé with Na-Sa, this was "purely on a volunteer basis" and from the standpoint of "assistance or caring by a good father toward his son and wife". "There is absolutely no evidence that Yvan Dubé received any consideration whatsoever for his specific assistance."

Therefore, according to the Joint Response, there was no violation of the RGC. For the reasons presented in Section 6 below, the Inspector General has found that the RGC was in fact violated by Na-Sa, Nancy Desjardins, Samuel Dubé and Yvan Dubé.

6. By-law on contract management

Pursuant to section 573.3.1.2 of the *Cities and Towns Act*, Ville de Montréal adopted a by-law on contract management. Section 3 of the RGC provides that this by-law is deemed to be an integral part of all contracts entered into by Ville de Montréal, including all subcontracts directly or indirectly related to them. The RGC therefore applies to all the contracts awarded to Na-Sa.

6.1 Section 16 of the RGC

As mentioned at the beginning of this report, Section 16 of the RGC prohibits an ineligible person from working or having any interest in a Ville de Montréal contract:

[TRANSLATION] “16. Unless expressly authorized by Ville de Montréal, an ineligible person or a person related to them within the meaning of section 1, paragraph 9, other than a subcontractor, may not work or have any interest in a Ville de Montréal contract and a related subcontract. The Ville de Montréal co-contractor may not allow or tolerate such situations.”

This prohibition extends to both the ineligible person, in this case Yvan Dubé, and the co-contractor, in this case Na-Sa, who may not allow or tolerate such situations.

6.2 Application of the RGC in the present matter

The Joint Response is arguing that there was no violation of section 16 in the present case since any type of work done by Yvan Dubé was on a volunteer basis and Yvan Dubé had no financial interest in Na-Sa or any of the contracts awarded to the company by Ville de Montréal.

Some comments are required to clarify the meaning of “work” in section 16 of the RGC. The Inspector General believes that the term also includes unpaid work.

First, as mentioned in subsection 5.1.2, the purpose of section 16 of the RGC is to close off any other indirect access to Ville de Montréal contracts to an ineligible person, whether in the form of work or any interest obtained through another co-contractor.

Second, the section makes no mention of the work performed by an ineligible person having to be paid in order for the prohibition to apply. In addition to adding words to the text of the by-law, this claim on the part of the Joint Response would make it redundant to include the notion of “work” in the text, when it is already included in the notion of “interest.”

Indeed, there is no question that a person who receives a salary for work performed under a Ville de Montréal contract receives a benefit in relation to such a contract. Such a person thus fits the two (2) categories set out in the by-law: “work” and “having an interest” in the contract. In other words, if the word “work” is understood solely as involving paid work, it becomes redundant.

Therefore, the only interpretation that can give full effect to section 16 of the RGC is that any work performed by an ineligible person, whether paid or not, is prohibited for the period of time the person is ineligible for Ville de Montréal public contracts.

6.2.1 Yvan Dubé worked under a Ville de Montréal contract

The undisputed evidence shows that Yvan Dubé did some work for Na-Sa, which enabled the company to benefit from his advice and professional and technical expertise. As such,



it should be noted that during three days of monitoring in January 2021, Yvan Dubé was observed, with respect to the performance of snow removal contracts awarded by Ville de Montréal to Na-Sa, in the process of:

- Personally monitoring the performance of the snow removal contracts;
- Speaking with Na-Sa foremen and employees, both at Excavation Anjou's Garage and at the snow removal sites;
- Personally participating in the performance of the snow removal contracts by posting no-parking signs while driving a Na-Sa pickup; and
- Repairing two vehicles used for the performance of the snow removal contracts.

It cannot be claimed that Yvan Dubé had only worked for Na-Sa on the three days that monitoring was conducted by the Office of Inspector General. This claim is disputed by the e-mails on technical questions forwarded by Nancy Desjardins to Yvan Dubé in May 2020, or the attempts orchestrated by Na-Sa's Anjou sector foreman to direct employee statements to conceal any involvement on Yvan Dubé's part.

Hence, all of these elements are evidence of more than just emergency assistance, as claimed by Samuel Dubé in his e-mail sent the day after his meeting with the Office of Inspector General's investigators.

In so doing, Yvan Dubé's actions prevented Na-Sa from incurring an additional expense in that the company would have had to use an employee to perform the work carried out by Yvan Dubé.

6.2.2 Yvan Dubé has an interest as part of a Ville de Montréal contract

The evidence revealed intertwined personal and business relations between Nancy Desjardins, Samuel Dubé, Yvan Dubé, Na-Sa and Excavation Anjou. In addition to the fact that Nancy Desjardins, Samuel Dubé and Yvan Dubé form a household residing at the same address, they work closely together on their respective business projects. As a result, Excavation Anjou and Na-Sa are family businesses to which each member contributes. This intertwining can be observed in all aspects of Na-Sa's operation, notably by the following:

(i) Locations

- Yvan Dubé owns the family home, where he lives with Nancy Desjardins and Samuel Dubé, and which also serves as Na-Sa's headquarters.
- Na-Sa has already paid at least one electricity bill and one Bell package (internet, telephone and cable TV) for the family home, with no explanation as to why the company would only have paid such bills on one specific occasion.
- The other site used by Na-Sa consisted of the headquarters and garage of Excavation Anjou, a company controlled by Yvan Dubé.

- According to Nancy Desjardins, it became necessary to increase the area of Excavation Anjou's Garage that was being leased out to 90% as a result of the snow removal contracts awarded by Ville de Montréal.

(ii) Transactions between Excavation Anjou and Na-Sa where the favourable terms of payment constituted indirect financing from Na-Sa

The following transactions were all signed by Yvan Dubé on behalf of Excavation Anjou:

- Leasing of space from June 2019 to June 2020 at a price before taxes of \$12,000, without any rent being paid by Na-Sa before September 2020 and without any interest being charged;
- Leasing of space at no charge in July and August 2020, whereas Na-Sa had not even paid any rent between June 2019 and June 2020; and
- Leasing of 90% of Excavation Anjou's Garage and headquarters for a set monthly rent of \$6,000 for the 25-year term of the lease and for which Na-Sa's October 2020 bank statement showed that the monthly rent had still not been paid after 26 days.
- Sale of five (5) vehicles at a total cost before taxes of \$45,000, with payments only being made, depending on the transaction, after four (4), sixteen (16) or eighteen (18) months, with no interest being charged;
- Leasing of two (2) vehicles at the same price of \$500 per month despite the fact that under the buyback terms set by Excavation Anjou, one of the vehicles was worth three times more than the other and a third party was leasing a vehicle to Na-Sa for \$1,000 per month of the same year and model as the one with the lowest buyback price set by Excavation, with no payments made by Na-Sa in the first ten (10) months and no interest being charged;
- Sale of over \$22,500 in various parts between May and September 2020, without Na-Sa having provided proof of payment for said parts as at December 4, 2020.

(iii) Equipment

- Eight of the thirty (30) vehicles owned by Na-Sa were sold to or leased by Excavation Anjou.
- Yvan Dubé repaired Na-Sa's equipment as part of the performance of Ville de Montréal snow removal contracts.
- Excavation Anjou was Na-Sa's sole supplier for equipment maintenance and repair in 2020.

(iv) Human resources

- As described above, Yvan Dubé did work for Na-Sa as part of Na-Sa's performance of contracts awarded to it by Ville de Montréal.



- As admitted in the Joint Response, Yvan Dubé “personally called some acquaintances to help out with snow removal operations.”
- Samuel Dubé has continued to be an employee of Excavation Anjou, with the company paying him a salary, a truck and a cell phone, the same one he was using for Na-Sa’s operations.

In light of the above-mentioned elements revealed by the investigation, it would be unrealistic to claim there is any separation between the interests of the two family businesses, as well as Nancy Desjardins, Samuel Dubé and Yvan Dubé. Therefore, the Inspector General concludes that through his involvement in all aspects of Na-Sa either personally or through Excavation Anjou, Yvan Dubé has an interest in the performance of the contracts awarded to Na-Sa by Ville de Montréal.

6.2.3 Permission and tolerance by Na-Sa, Nancy Desjardins and Samuel Dubé

In short, the work performed by Yvan Dubé and the payment terms he set through his company, Excavation Anjou, benefited Na-Sa, Nancy Desjardins and Samuel Dubé. Conversely, the goods and services paid by Na-Sa benefited the entire household, including Yvan Dubé personally. Na-Sa, through its officers, enabled and tolerated the situation, which could not have occurred without their knowledge.

For these reasons, the Inspector General concludes that there is a violation of section 16 of the RGC, given that Yvan Dubé has worked and acquired an interest in Na-Sa and the public contracts awarded to the latter, a situation that was more than enabled and tolerated by Na-Sa, Nancy Desjardins and Samuel Dubé.

6.3 Recommendation regarding the period of ineligibility

6.3.1 Amendments to the RGC in 2020

Various contracts were awarded by Ville de Montréal to Na-Sa in 2019 and 2020 that overlapped the coming into force of amendments adopted by City Council to the RGC on March 30, 2020. Two (2) amendments are of particular interest for the purposes of the present case.

First, the wording of section 16 of the RGC was slightly revised, while generally having the same effect. Thus, in addition to dividing the section into two sentences rather than just one, the prohibition was extended to a person related to an ineligible person:

[TRANSLATION] “16. Unless expressly authorized by Ville de Montréal, an ineligible person or a person related to them within the meaning of section 1, paragraph 9, other than a subcontractor, may not work or have any interest in a Ville de Montréal contract and a subcontract related directly or indirectly to it ~~and the~~ The Ville de Montréal co-contractor cannot allow or tolerate such situations.” (underlining and striking out added by the Office of Inspector General)

This notion of related person covers Nancy Desjardins and Samuel Dubé, since section 1, paragraph 9, subparagraph b) includes the spouse and child of a natural person who has been declared ineligible. However, given the overlapping between the two versions of the RGC with respect to contracts already awarded and being performed by Na-Sa, the Office of Inspector General preferred to initiate an investigation to determine whether there were any ties between Yvan Dubé and Na-Sa and, if so, what was their nature and scope.

Second, Ville de Montréal reviewed the penalties that may be applicable in the event of a violation of section 16. Rather than being automatically declared ineligible for three (3) years, three (3) types of penalties may now be imposed by Ville de Montréal under section 24 of the RGC, either individually or in combination:

- Declaration of ineligibility for the offender, any related person, as well as any person on whose behalf said person was acting at the time of the offence, for a period of up to five (5) years;
- Monetary penalty;
- Any specific control measures appropriate to the offence that was committed.

The RGC also specifies the procedure which Ville de Montréal must follow before imposing a penalty (sect. 24.1) and the factors that may be taken into consideration to determine the penalty to be imposed (sect. 24.2).

The Inspector General believes that the ineligibility rules under the RGC since 2020 should be applied. Indeed, by stipulating a possible maximum period of ineligibility of five (5) years rather than an automatic period of three (3) years, the rules may benefit offenders under Ville de Montréal's application of sections 24.1 and 24.2.

Under the general principles of applicable law, in the event of the liberalization of a penalty that would occur after the act in question has been committed but before the penalty is imposed, an offender is presumed to be able to benefit from it. It also follows that the maximum ineligibility period that can be imposed in this case would be three (3) years.

However, the monetary penalty and the specific control measure should not be enforceable in this case, since given that they did not exist in one form or another in the RGC prior to 2020, Na-Sa could not contract knowing that these were consequences for which it would be liable.

6.3.2 Recommendation regarding the ineligibility period

As two (2) violations of section 16 of the RGC were proven in this report and brought to Ville de Montréal's attention by being submitted before City Council, Ville de Montréal shall therefore determine the appropriate penalty and the period of ineligibility for public contracts, as the case may be, in accordance with section 24 and following of the RGC.

Under section 57.1.8 of the *Charter of Ville de Montréal*, the Inspector General's legislative mandate includes the power to recommend to City Council any measure aimed at preventing any breach of integrity in the awarding of contracts by Ville de Montréal or their performance, as well as any measures aimed at promoting compliance with Ville de



Montréal's legal provisions and requirements with respect to the awarding of contracts or contract performance.

Since the declaration of ineligibility has the direct effect of preventing future breaches of integrity on the part of the offender while favouring compliance with the RGC by other bidders, the Inspector General feels that she is authorized to recommend, based on this report, that Na-Sa, Nancy Desjardins and Samuel Dubé be declared ineligible for Ville de Montréal contracts and subcontracts for a period of two (2) years. Furthermore, the Inspector General is recommending that Yvan Dubé's ineligibility period be extended for an additional three (3) years.

These recommendations are based on the Inspector General's following assessment of the non-exhaustive list of five (5) factors that must be considered in determining the penalty to be imposed under section 24.2 of the RGC:

[TRANSLATION] "24.2. Ville de Montréal shall determine the penalty to be imposed under section 24 based, namely, on the following factors:

- 1) Benefits derived from the commission of the offences;*
- 2) Degree of planning associated with the offence and period during which it was committed;*
- 3) Impact of the violation for Ville de Montréal;*
- 4) Prior offences and penalties for similar acts;*
- 5) Adopting measures to reduce the likelihood of other offences being committed."*

(i) Benefits derived from the commission of the offence

With respect to Na-Sa, Nancy Desjardins and Samuel Dubé, Yvan Dubé's involvement in the company constituted a significant contribution to its startup and, ultimately, to being awarded Ville de Montréal public contracts, as was previously shown.

As for Yvan Dubé, the intertwined personal and commercial relations between him and Nancy Desjardins, Samuel Dubé and Na-Sa show that, as Nancy Desjardins's spouse, he benefited from the company's success, including the success resulting from the award and performance of Ville de Montréal's public contracts.

(ii) Degree of planning associated with the offence and period during which it was committed

Both Nancy Desjardins, Samuel Dubé and Yvan Dubé were well aware of Yvan Dubé's ineligibility status at the time Na-Sa was created and the relevant facts recounted earlier. It was therefore with full knowledge of the facts that Yvan Dubé was allowed to work and get involved in Na-Sa at the time of the award and performance of Ville de Montréal's public contracts.

Moreover, the investigation revealed several instances where attempts were made to conceal from the Office of Inspector General the actual role played by Yvan Dubé, including:

- The many denials by Nancy Desjardins and Samuel Dubé in their meetings with investigating officers;
- The actions taken by the Na-Sa Anjou sector foreman during the meetings with other Na-Sa employees; or
- The response provided by Nancy Desjardins that there were no e-mails between her and Yvan Dubé regarding Na-Sa's activities, despite the two e-mails she forwarded to him in May 2020.

(iii) Impact of the violation for Ville de Montréal

As mentioned in subsection 5.1.2, the RGC arises from an obligation provided by legislators in the *Cities and Towns Act* and is intended to reinforce municipal contract integrity measures in order to restore public trust in the wake of the Charbonneau Commission revelations.

The Register of Ineligible Persons established by Ville de Montréal is one of the key elements in its efforts to protect the integrity of its own public contracts. Ineligibility is a sanction that allows Ville de Montréal to avoid putting itself at risk again by being forced to immediately enter into a contract with the offender, while serving as a deterrent for bidders from engaging in similar wrongdoings.

Ville de Montréal therefore incurs injury if excluded suppliers can undermine the effectiveness of the ineligibility scheme by bypassing it through the permissiveness of other suppliers.

(iv) The offence and prior penalties for similar acts

Yvan Dubé has been on the Ville de Montréal Register of Ineligible Persons since March 23, 2017, and on the RENA register since January 11, 2018. The reason for listing Yvan Dubé on Ville de Montréal's register was that he had served as a front for another ineligible person who had been excluded from Ville de Montréal public contracts because of collusion.

As such, Yvan Dubé must be considered a repeat offender and under section 32 of the RGC, his initial ineligibility period must be extended for a duration to be determined by Ville de Montréal under the present offence:

[TRANSLATION] "32. Where a currently ineligible person violates this by-law, said person's period of ineligibility shall be extended, in such a case, for the period specified under section 24 for the act that was committed. Said ineligibility period shall be extended in the same way for any person related to him or her within the meaning of section 1, paragraph 9 who is currently ineligible, as well as for any person currently ineligible on behalf of whom said person was acting at the time of the offence."



In the case of Na-Sa, Nancy Desjardins and Samuel Dubé, this is their first violation of the RGC and they have not been previously sanctioned for similar acts.

(v) Adopting measures to reduce the likelihood of other offences being committed

Recognizing the Inspector General's power to "make recommendations to increase transparency, change management practices, or ensure that no apparent situation affects integrity," the Joint Response states that Na-Sa and Yvan Dubé claim to be "entirely open and available to do things differently in their family."

However, the Joint Response does not refer to any action implemented to meet the requirements of the RGC, arguing instead that Yvan Dubé cannot be prevented from assisting Nancy Desjardins and Samuel Dubé in Na-Sa's activities if needed.

Under such circumstances, there is a risk of a repeat offence.

In light of the preceding, the Inspector General believes that an ineligibility period of two (2) years would be appropriate for Na-Sa, Nancy Desjardins and Samuel Dubé, and three (3) years for Yvan Dubé.

7. Conclusions and Recommendations

Section 57.1.10 of the *Charter of Ville de Montréal* states two (2) cumulative criteria that allow the Inspector General to intervene to rescind a Ville de Montréal contract:

1. She must find a breach of one of the call for tender or contract document requirements, or that some of the information provided as part of the contract-awarding process is false;
2. She must be of the opinion that the seriousness of the breach observed justifies rescinding the contract.

In the present matter, as mentioned above, the investigation enabled the Inspector General to determine that there was non-compliance with section 16 of the RGC, deemed to be an integral part of all contracts awarded by Ville de Montréal.

With respect to the seriousness of the breaches, as detailed in subsection 6.3.2 above, the Inspector General has found that, although they were fully aware of Yvan Dubé's ineligibility, Na-Sa's officers, namely Nancy Desjardins and Samuel Dubé, still allowed him to work and have an interest in the performance of Ville de Montréal contracts, and also tried to conceal this fact during the investigation.

In short, the Inspector General believes that the two conditions required under section 57.1.10 of the *Charter of Ville de Montréal* have been met in this case and, consequently, she is rescinding the three (3) contracts related to Calls for Tenders 20-18054 and 20-18061 that were awarded to Na-Sa.

Regarding the three (3) street cleaning equipment leasing contracts related to Calls for Tenders 19-17792 and 20-18010, the Inspector General cannot rescind them, as the investigation did not allow her to directly observe Yvan Dubé's involvement in them.

However, the Inspector General believes that in acting as they did, Na-Sa, Nancy Desjardins and Samuel Dubé have irremediably undermined the relationship of trust contractually binding them to Ville de Montréal. Therefore, she is recommending to the municipal authorities involved that the contracts in question be rescinded.

FOR THESE REASONS,

The Inspector General

RESCINDS the two (2) street and sidewalk snow removal contracts awarded in the Anjou and Rivière-des-Prairies–Pointe-aux-Trembles boroughs subsequent to Call for Tenders 20-18054 to 11073192 Canada Inc. by the Ville de Montréal City Council on June 16, 2020, pursuant to Resolution CM20 0626;

RESCINDS the contract for the leasing of a water tanker truck with an operator for the technical landfill that was awarded, subsequent to Call for Tenders 20-18061, to 11073192 Canada Inc. by the Executive Council on August 12, 2020, pursuant to Resolution CE20 1142;

RECOMMENDS the rescinding of the contract for the leasing of a water tanker truck with an operator for street and sidewalk cleaning that was awarded, subsequent to Call for Tenders 20-18010, to 11073192 Canada Inc. by the Rosemont–La Petite-Patrie Borough Council on April 6, 2020, pursuant to Resolution CA20 26 0072;

RECOMMENDS the rescinding of the two (2) contracts for the leasing of mechanical sweepers with an operator that were awarded, subsequent to Call for Tenders 19-17792, to 11073192 Canada Inc. by the Mercier–Hochelaga-Maisonneuve Borough Council on October 7, 2019, pursuant to Resolution CA19 27 0300.

INFORMS Ville de Montréal of the violation by 11073192 Canada Inc., Nancy Desjardins and Samuel Dubé of section 16 of the by-law on contract management.



RECOMMENDS that, in accordance with the provisions of the by-law on contract management currently in force, 11073192 Canada Inc., Nancy Desjardins and Samuel Dubé be listed on Ville de Montréal's Register of Ineligible Persons for a period of two (2) years.

INFORMS Ville de Montréal of the violation by Yvan Dubé of section 16 of the by-law on contract management.

RECOMMENDS that, in accordance with the provisions of the by-law on contract management currently in force, Yvan Dubé be listed on Ville de Montréal's Register of Ineligible Persons for a period of three (3) years.

SENDS, pursuant to section 57.1.10 of the *Charter of Ville de Montréal*, a copy of this decision to the Ville de Montréal Mayor and City Clerk, who shall forward it to the City Councils concerned.

SENDS, pursuant to section 57.1.18 of the *Charter of Ville de Montréal*, the relevant information that was gathered to the Autorité des marchés publics with regard to its mandate under Chapter V.2 of the *Act Respecting Contracting by Public Bodies*.

The Inspector General,

Brigitte Bishop

SIGNED ORIGINAL