



**City of Kingston
Administrative Policies Committee
Meeting Number 03-2023
Agenda**

**Thursday, October 5, 2023 at 6:00 p.m.
Hosted at City Hall in Council Chamber**

Please provide regrets to Christine O'Connor, Committee Clerk at 613-546-4291, extension 1219 or cloconnor@cityofkingston.ca

Committee Composition

Councillor Glenn, Chair
Councillor Amos
Councillor Boehme
Councillor Chaves
Councillor McLaren
Councillor Ridge

1. Public Meeting

The Administrative Policies Committee will host a public meeting at 6:00 p.m. on Thursday, October 5, 2023 to consider Tax Write Offs Pursuant to Sections 357 and 358 of the *Municipal Act, 2001*.

2. Meeting to Order

3. Approval of the Agenda

4. Confirmation of Minutes

- a) **That** the minutes of Administrative Policies Meeting Number 02-2023, held on Thursday, July 6, 2023, be approved.

5. Disclosure of Pecuniary Interest

6. Delegations

7. Briefings

8. Business

a) Rideaucrest Home Board of Management

That the Administrative Policies Committee resolve itself into the Board of Management for Rideaucrest Home.

i. Rideaucrest Home Report for June – September 2023

The Report of the Commissioner of Community Services (AP-23-015) is attached.

Schedule Pages 1 – 20

Recommendation:

This report is for information only.

That the Administrative Policies Committee rise from the Board of Management for Rideaucrest Home.

b) Tax Write Offs Pursuant to the Municipal Act, 2001 (2023-3)

The Report of the Chief Financial Officer & City Treasurer (AP-23-013) is attached.

Schedule Pages 21 – 27

Recommendation:

That the Administrative Policies Committee recommend as follows:

That Council authorize the City Treasurer to write-off uncollectible taxes in the amount of \$123,725.30 of which \$91,099.04 is the City's portion and the amount charged back to the school boards is \$32,626.26, for the properties listed in Exhibit A to Report Number AP-23-013.

c) Approval of Additional Administrative Monetary Penalties

The Report of the Commissioner of Growth & Development Services (AP-23-016) is attached.

Schedule Pages 28 – 67

Recommendation:

That the Administrative Policies Committee recommends to Council:

That By-Law Number 2020-69, “A By-Law to Establish a Process for Administrative Penalties”, as amended, be further amended, as per Exhibit A to Report Number AP-23-016; and

That By-Law Number 2021-10, “A By-Law to License and Regulate Short-term Rentals in the City of Kingston”, be amended as per Exhibit B to Report Number AP-23-016; and

That By-Law Number 2004-190, “A By-Law to Regulate the Use of City Streets”, be amended as per Exhibit C to Report Number AP-23-016; and

That By-Law Number 2005-100, “A By-Law for Prescribing Standards For The Maintenance And Occupancy Of Property Within The City of Kingston”, be amended as per Exhibit D to Report Number AP-23-016.

d) 2023 External Audit Plan

The Report of the Chief Financial Officer & City Treasurer (AP-23-012) is attached.

Schedule Pages 68 – 102

Recommendation:

This report is for information only.

9. Motions

10. Notices of Motion

11. Other Business

12. Correspondence

13. Date of Next Meeting

The next meeting of the Administrative Policies Committee is a Special Meeting scheduled for Thursday, November 9, 2023 at 6:00 p.m.

14. Adjournment



City of Kingston
Information Report to Administrative Policies Committee
Report Number AP-23-015

To: Chair and Members of the Administrative Policies Committee
From: Jennifer Campbell, Acting Commissioner, Community Services
Resource Staff: Casie Keyes, Administrator, Rideaucrest Home
Date of Meeting: October 5, 2023
Subject: Rideaucrest Home Report for June – September 2023

Council Strategic Plan Alignment:

Theme: Corporate business

Goal: See above

Executive Summary:

The Administrative Policies Committee serves as the Board of Management for Rideaucrest Home. This report, the third received by the committee this year, includes statistical information on key indicators that are being reported to the Ministry of Health and Long-Term Care (MOHLTC) as well as information on operations of the Home between June 16 – September 15, 2023.

Recommendation:

This report is for information only.

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Authorizing Signatures:

ORIGINAL SIGNED BY COMMISSIONER

**Jennifer Campbell,
Commissioner, Community
Services**

ORIGINAL SIGNED BY CHIEF ADMINISTRATIVE OFFICER

**Lanie Hurdle, Chief
Administrative Officer**

Consultation with the following Members of the Corporate Management Team:

Paige Agnew, Commissioner, Growth & Development Services	Not required
Neil Carbone, Commissioner, Corporate Services	Not required
David Fell, President & CEO, Utilities Kingston	Not required
Peter Huigenbos, Commissioner, Major Projects & Strategic Initiatives	Not required
Brad Joyce, Commissioner, Infrastructure, Transportation & Emergency Services	Not required
Desirée Kennedy, Chief Financial Officer & City Treasurer	Not required

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Options/Discussion:

Rideaucrest Home has maintained an overall occupancy rate of 97.26% through September 15, 2023. The Home's application to the Ministry of Health and Long-Term Care (MOHLTC) for two beds in abeyance to support the resident bathroom construction project remains active, adjusting the total bed occupancy for the Home to 168 beds from 170 beds.

Rideaucrest Home had seven incidents reportable to the MOHLTC from June 16 through September 15, 2023. Two incidents of resident to resident interactions, two falls causing injury, one misuse of resident funds through which the Home and Kingston Police supported the resident, one improper transfer of a resident causing injury, and one enteric outbreak involving two residents.

Two Ministry of Health and Long-Term Care Inspectors were in the Home July 20, 21, 24–28, 31, and August 1, 2023, for completion of the Proactive Inspection. The Proactive Compliance Inspection is an unannounced inspection that is very thorough, consisting of the monitoring of care and procedures as well as review of the Home's policies, procedures and practices related to the Home's operations. The Inspection Protocols reviewed by the inspectors during this inspection are as follows:

- Food, Nutrition and Hydration
- Medication Management
- Safe and Secure Home
- Quality Improvement
- Pain Management
- Falls Prevention and Management
- Resident Care and Support Services
- Skin and Wound Prevention and Management
- Housekeeping, Laundry and Maintenance Services
- Residents and Family Councils
- Infection Prevention and Control
- Prevention of Abuse and Neglect
- Residents Rights and Choices

The Home has received the final Inspection Report related to this visit and the inspectors only noted three areas of non-compliance. The areas of non-compliance were as follows:

1. There was no signage posted for passive screening that lists the signs and symptoms of COVID-19 at the visitor entrance.
2. Upon review of Point of Care documentation from July 14-27 it was noted that there was missing documentation for three different residents relating to some aspects of their personal care.
3. During tour of the Home, an inspector observed door to soiled services room on Gardenwalk Terrace (floor 1) unlocked.

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As a result of the above findings, the Home received three (3) Written Notifications of non-compliance. The Home has reviewed all three findings in detail and an action plan was created and implemented.

As of September 15, 2023, there were 538 people on the waiting list for Rideaucrest Home. Of those waiting, 482 are a 4A priority; who are actively seeking/requiring admission to Long-Term Care, of which 56 are in crisis awaiting immediate placement.

The Home is working with St. Lawrence College to facilitate nursing students in the Fall. Students from the Practical Nursing and Bachelor of Science in Nursing will attend the Home in the Fall as a conscious effort to introduce nursing students to long term care and support interest in future employment opportunities.

Quality Initiatives:

The new Resident Safety and Quality Improvement (RSQI) Committee continues to meet monthly. An example of the reviews taking place at these monthly meetings is; the interdisciplinary team runs reports from PointClickCare to reveal those residents with pressure injuries, validate the documentation, and the stage, and assign a best practice champion to investigate if necessary. The goal is to ensure that documentation is consistent and accurately reflects the status of the residents wound. This review processes is happening for behaviours, falls, mood, medication, pain and restraints; all quality indicators to enhance resident care.

The Home completes an annual Resident and Family Satisfaction Survey, the results are tabulated by Extendicare Assist and sent to the Home for review and action plan implementation. A full copy of the 2022 survey results are attached to this report as Exhibit A. Staff have reviewed the results and created an action plan around areas identified within the "Top 5 Opportunities" from both resident and family survey responses. The action plan is attached to this report as Exhibit B.

The Home completes an annual survey with residents and staff to gauge their satisfaction with the continence products (including pads, protective underwear and briefs) offered in the Home. This is valuable information to ensure continuous quality improvements of products and services offered in the Home. The survey was released in hardcopy and an electronic format in July and 50 responses were received. These were reviewed with the product provider as they are continuously improving their products based on customer feedback.

Staff met in June to complete a Post COVID-19 Debrief; discussion and review focused on:

- Prevention
- Mitigation
- Preparedness
- Response
- Recovery

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A summary of this information has been shared with partners at KFL&A Public Health and will be referenced in the future as necessary; the minutes are attached as Exhibit C.

The Home continues to work with Accreditation Canada to ensure that standards are met and that the quality of care provided to residents at Rideaucrest Home are exemplary. On August 9, 2023 the Home received notification that the follow-up requirements based on the September 2021 survey had been reviewed and met, the Home's Quality Performance Roadmap has been updated to reflect this compliance. Staff are working with Accreditation Canada continuously in preparation for a September 2023 status review.

The Home's Infection Control Practitioner continually monitors trends within the Home, working diligently with Public Health related to suspected and confirmed outbreaks. Providing on the spot education and audits in the Home ensures infection control standards and practices remain at an optimal level. Part of these routine audits are for hand hygiene practices and personal protective equipment (PPE) donning and doffing. In August, 98 staff were observed while completing hand hygiene, 92% passed compliance with their practice. Similarly, 71 staff were observed with their PPE compliance, with 96% meeting application and removal standards.

The week of July 24-28, the Wellness Committee supported a 'Christmas in July' theme, planning activities and events for residents and staff. The Home also collected items for the Food Bank over the course of the week and were able to make a generous donation to support those in need in the community. The Wellness Committee implemented a book sharing program on August 14th, with a dedicated resource area in the Home to support staff in sharing books and reading for relaxation.

As of August 31st, the Home has 18 registered volunteers, this dedicated team offered 154.25 hours of their time to the Home in August to enhance activities and 1:1 interaction with residents. Rebuilding the Home's volunteer base post pandemic has been a significant focus, and staff are seeing a rise in interest in the community.

Staff are working on a plan to re-open the on-site Coffee Shop. This Shop was run pre-pandemic for 30 years by a fabulous group of Auxiliary volunteers. Post-pandemic they are not returning in the capacity they once maintained and, as a result, staff are actively recruiting volunteers so that residents, families and staff can once again enjoy this space.

On June 21st, Families and Caregivers of Rideaucrest were invited to a Family Information Session; topics included were nutrition for skin integrity, skin and wound care, and a quality indicator overview. The next session is planned for September 25th with topics of Continuous Quality Improvement (CQI) indicators, Infection Prevention and Control (IPAC) program, and palliative care. These information sessions will continue quarterly until such a time that family members and caregivers form an independent Family Council.

Rideaucrest staff continue to report quarterly to the MOHLTC via the Long Term Care Homes Staffing Report on hours worked versus hours paid across many disciplines in the Home. This report is the basis for the MOHLTC to track and gauge how homes across the province are progressing on their Direct Hours of Care (DHOC) and Allied Health Professional (AHP) hours

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of care per resident per day. Targets for the provincial reporting year 2023/24 (March 2023-April 2024) for DHOC is 3.7 hours per resident per day and AHP is 0.6 hours per resident per day. The first quarter report has been submitted, and the Home staffed at 3.79 DHOC per resident per day and 0.69 AHP hours per resident per day.

The Home is actively planning the Rideaucrest Family 30th Birthday Celebration for October 4th in the gardens of the Home. Resident, families and staff have been invited to celebrate 30 years in our current location at 175 Rideau Street.

COVID-19/Outbreak

On June 23, 2023 the Ministry of Long Term Care, in consultation with the Office of the Chief Medical Officer of Health, announced changes related to pandemic measures in the phased approach to embedding COVID-19 measures into routine operations. The changes listed below were to be implemented no later than June 30, 2023:

Masking: Caregivers and Visitors

Masks are recommended, but not required, in all areas of the Home.

In outbreak situations, or if a resident is on Additional Precautions, all individuals are required to comply with masking and other personal protective equipment (PPE) requirements as directed by the Outbreak Management Team and the Local Public Health Unit.

Masking: Staff, Students, Volunteers and Support Workers

Masks are no longer required in administrative and staff-only areas (i.e. lunchrooms, offices).

Masking in resident care areas will be based on a point-of-care risk assessment (PCRA), consistent with existing Routine Practices.

- A Point of Care Risk Assessment must be completed by every health care worker before every resident interaction and task to determine whether there is a risk to the health care worker or other individuals of being exposed to an infectious agent, including COVID-19, and determine the appropriate IPAC measures to be taken.
- Staff may consider wearing a mask during prolonged direct resident care (defined as one-on-one care within two metres of an individual for 15 minutes or longer).

Maintaining Mask-friendly Homes

In alignment with the Residents' Bill of Rights, homes will be "mask-friendly". This means the Home will accommodate:

- Any staff member who chooses to continue to wear a mask beyond the minimum requirements.

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- Any resident (or substitute decision maker) who requests that a staff member wear a mask when providing care.

Physical Distancing and Cohorting

There are no longer any COVID-19 specific restrictions related to physical distancing or cohorting when the Home is not in outbreak.

Group Activities

When not in outbreak there are no restrictions related to group activities; visitors and caregivers may join residents in group activities, including enjoying food or beverages.

COVID-19 Vaccination

We continue to strongly encourage all team members, residents and visitors to stay up-to-date with COVID-19 vaccines. This provides the best protection from the most serious effects of a COVID-19 infection.

COVID-19 Symptoms (listed below)

Staff, Volunteers, Students and Support Workers

- Any staff member with COVID-19 symptoms may now routinely return to work once they no longer have a fever and their symptoms have been improving for 24 hours (48 hours if gastrointestinal symptoms). There is no longer the requirement for staff to remain out of the workplace for 10 days related to COVID-19. Upon return to work, staff will be expected to wear a mask at all times in the Home for 10 days post symptom onset and be socially distanced from others when masks are removed, only for eating and drinking.

Residents

- Upon COVID-19 symptom onset, residents will continue to have a PCR test and isolation will be initiated.
- When a positive COVID-19 test is obtained, the resident must remain under isolation with additional precautions for 10 days from symptom onset or positive test result.

Visitors and Caregivers

- All visitors should be avoiding visiting the Home for 10 days after symptom onset or positive test results. If a Caregiver is asymptomatic or symptoms have resolved within the 10-day time frame, they may return but will be required to wear a mask at all times while in the Home for the remaining 10 days post symptom onset or positive test.

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There will be no requirement for Staff, Volunteers, Students, Support Workers, Visitors or Essential Caregivers to complete a PCR or rapid antigen test when COVID-19 symptoms are present or a close contact has occurred.

IPAC Audit

IPAC audits must be performed by staff at least quarterly when not in outbreak.

COVID-19 Symptoms: New or worsening fever and/or chills, cough, shortness of breath, decrease or loss of smell or taste; for adults: fatigue, lethargy, malaise and/or myalgias; 18 years of age and under: nausea, vomiting and/or diarrhea.

The updated guidance pertaining to long-term care homes was very welcomed entering the summer months, long term care had been dealing with additional precautions related to COVID-19 for over 3 years.

As of September 13, 2023 the Home continues to receive communication from the local Public Health Unit that there is increased activity of infectious illnesses present within our community as well as both local Retirement and Long-Term Care Homes. There are currently numerous Facilities experiencing some form of Infectious Outbreak such as COVID-19, Rhinovirus, Influenza A as well as Group A Streptococcus. The rate of infection continues to rise within the community and with that staff are closely monitoring the situation to determine if response is warranted. At this time, staff are not changing the June 23rd guidance; however, universal masking is being discussed and considered.

Financials

The approved 2023 operating budget for Rideaucrest Home contains \$6,550,963 in municipal contribution. As of August 31, 2023, Rideaucrest Home has spent 60.19% (excluding commitments) of its municipal contribution, which is \$424,000 under budget.

Variance summary by department is as follows:

Administrative Services – \$29K underspent

- This underspend is due to clerical leaves of absence.

Dietary & Nutrition – \$29K overspent

- This overspend is due to departmental overtime.

Director of Care (Medical & Nursing) – \$383K underspent

- There is a significant underspend in wages for the nursing team at this point in 2023 due to the funding for Direct Care Hours increase over budget estimates for 2023 and the timing of staffing increases.

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Housekeeping and Laundry (Environmental Services) – \$4.9K overspent

- Overspend is primarily due to unfunded Universal Workers wages.

Resident Programs and Services (Life Enrichment) – \$75K underspent

- This underspend is due to a misalignment of a newly funded Residents Admission & Experience role under Administration.

Other expenditures – \$30K underspent (less revenue than anticipated)

- The section of the budget houses all resident accommodation revenue, revenue that is aligned to more than one department and allocated as required (i.e. Allied Health Professional funding), increased level of care funding; therefore, a slight variance will be aligned throughout the fiscal year.

Renovation project plans continue in collaboration with the Facilities Management & Construction Services (FMCS) Department. Resident washroom renovations on the 4th floor remain underway, with the final two private bathrooms in progress. Tub and shower room renovations on all four floors are complete and new rooms are in use. Centre core tub room renovations are complete on 3rd and 4th floor, with rooms on 1st and 2nd floor set to be complete by the end of September. The centre core areas are under construction on the 3rd and 4th floors, and the space will be opened up with the removal of the current medication rooms, staff office, chart room and report room. The medication room, charting room and staff report area will be relocated. The serveries on each floor will be renovated and the removal of the walls between the dining room and common area will begin in late September. The opening up of this space will allow for better movement of residents as well as social distancing for future outbreak situations.

Replacement of the fire suppression system throughout the Home is underway in conjunction with the FMCS team as well as Kingston Fire & Rescue. The system will be entirely replaced by early 2024.

Existing Policy/By-Law:

None

Notice Provisions:

None

Accessibility Considerations:

None

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Financial Considerations:

None

Contacts:

Casie Keyes, Administrator, Rideaucrest Home, 613-530-2818 extension 4283

Other City of Kingston Staff Consulted:

Laura Rabbie, Administration Manager, Rideaucrest Home

Exhibits Attached:

Exhibit A - 2022 Resident & Family Satisfaction Survey Results

Exhibit B - Action Plan - Resident & Family Satisfaction Survey 2022

Exhibit C - 2023 Post Pandemic Debrief

Action Plan for Resident Satisfaction Survey 2022:

Resident Feedback to be Addressed	Actions and Updates	Responsible Party	Target Completion Date
The following services are improving: spiritual care services	<ul style="list-style-type: none"> • Provide new spiritual calendar for residents and ensure that the programs are labeled as spiritual care services, this will ensure that the residents are clear on which programs contain spiritual services. • Supervisor of the Life Enrichment and the Coordinators will start looking to source additional and diverse spiritual care programs. The team will seek both in-person and virtual programming. 	Life Enrichment	August 2023
Communication by Home leadership is improving	<ul style="list-style-type: none"> • Initiate a monthly Food Committee separate from Resident’s Council, providing residents a chance to communicate with the Dietary Supervisor and Dietitian providing their input for meals, drinks, and snacks. • The Home will develop a new process for dealing with Resident’s Council concerns. Concerns will be brought forward to the Assistant Director of Care (ADOC) that oversees the floor initiating the concern and they will follow up directly with the resident(s) voicing the concern. • Supervisor, Resident Admissions & Experience will review the process of admissions to the Home to ensure new resident and family email addresses are added to the Home’s mailing list. • Supervisor, Resident Admissions & Experience will update resident and family communication consent at annual care conferences to ensure it is accurate. 	Leadership Team	<p>Food Council initiated Sept 2022</p> <p>Resident Council concerns forwarded to ADOC’s started Fall of 2022</p> <p>Supervisor, Resident Admissions & Experience to create new admission communication consent form for assigning contacts to communicate with via email. July 2023</p> <p>Life Enrichment department will follow up with current residents starting August 2023</p>

	<ul style="list-style-type: none"> Life Enrichment will connect with current residents to see if they have an email address and will ensure they are added to our mailing list as desired. 		
I am satisfied with the quality of care from doctors	This survey was complete in October of 2022. The Homes previous Medical Director and Attending Physician retired at the end of 2022. Since then, the Home welcomed a new Medical Director and Attending Physician to the Home. We will compare feedback after our next survey to determine if follow-up or action is required.	Director of Care Assistant Directors of Care	Review with 2023 survey results

Action Plan for Family Satisfaction Survey 2022:

Family Feedback to be Addressed	Actions and Updates	Responsible Party	Target Completion Date
The following services are improving: recreation programs	With a goal of improving communication for residents and families, we will begin to provide links to the Homes activity calendar created by the Life Enrichment Coordinators in the monthly newsletter.	Life Enrichment	Initiated July 2023
The quality of continence care products is improving	The Home offered education on incontinence products at a Family Information Session explaining fit, availability, comfort, and quality of the products. If you were not in attendance, minutes are available or we can setup a time to review details.	Director of Care Assistant Directors of Care	Completed in Feb 2023
I am satisfied with the timing and schedule of spiritual care services	Will develop a calendar of the spiritual services to share with residents and families via the Homes newsletter.	Life Enrichment	Initiated for July 2023 Newsletter.
The resident has input into the recreation programs available	The Supervisor, Resident Programs & Services will provide information to residents and families about how the Home gathers input	Life Enrichment	Initiated for August 2023 Newsletter. Will send out to family contact list via email

	<p>from residents, what programs they are interested in, what times they would like the programming, and frequency of the programs. We will share this information in the monthly newsletter, send the information out via email to our family contacts, and will include details in Resident's Council.</p>	<p>in August and will add to Resident's Council meeting in August.</p>
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Action Plan for Resident Satisfaction Survey 2022:

Resident Feedback to be Addressed	Actions and Updates	Responsible Party	Target Completion Date
<p>The following services are improving: spiritual care services</p>	<ul style="list-style-type: none"> • Provide new spiritual calendar for residents and ensure that the programs are labeled as spiritual care services, this will ensure that the residents are clear on which programs contain spiritual services. • Supervisor of the Life Enrichment and the Coordinators will start looking to source additional and diverse spiritual care programs. The team will seek both in-person and virtual programming. 	<p>Life Enrichment</p>	<p>August 2023</p>
<p>Communication by Home leadership is improving</p>	<ul style="list-style-type: none"> • Initiate a monthly Food Committee separate from Resident’s Council, providing residents a chance to communicate with the Dietary Supervisor and Dietitian providing their input for meals, drinks, and snacks. • The Home will develop a new process for dealing with Resident’s Council concerns. Concerns will be brought forward to the Assistant Director of Care (ADOC) that oversees the floor initiating the concern and they will follow up directly with the resident(s) voicing the concern. • Supervisor, Resident Admissions & Experience will review the process of admissions to the Home to ensure new resident and family email addresses are added to the Home’s mailing list. • Supervisor, Resident Admissions & Experience will update resident and family communication consent at annual care conferences to ensure it is accurate. 	<p>Leadership Team</p>	<p>Food Council initiated Sept 2022</p> <p>Resident Council concerns forwarded to ADOC’s started Fall of 2022</p> <p>Supervisor, Resident Admissions & Experience to create new admission communication consent form for assigning contacts to communicate with via email. July 2023</p> <p>Life Enrichment department will follow up with current residents starting August 2023</p>

	<ul style="list-style-type: none"> Life Enrichment will connect with current residents to see if they have an email address and will ensure they are added to our mailing list as desired. 		
I am satisfied with the quality of care from doctors	This survey was complete in October of 2022. The Homes previous Medical Director and Attending Physician retired at the end of 2022. Since then, the Home welcomed a new Medical Director and Attending Physician to the Home. We will compare feedback after our next survey to determine if follow-up or action is required.	Director of Care Assistant Directors of Care	Review with 2023 survey results

Action Plan for Family Satisfaction Survey 2022:

Family Feedback to be Addressed	Actions and Updates	Responsible Party	Target Completion Date
The following services are improving: recreation programs	With a goal of improving communication for residents and families, we will begin to provide links to the Homes activity calendar created by the Life Enrichment Coordinators in the monthly newsletter.	Life Enrichment	Initiated July 2023
The quality of continence care products is improving	The Home offered education on incontinence products at a Family Information Session explaining fit, availability, comfort, and quality of the products. If you were not in attendance, minutes are available or we can setup a time to review details.	Director of Care Assistant Directors of Care	Completed in Feb 2023
I am satisfied with the timing and schedule of spiritual care services	Will develop a calendar of the spiritual services to share with residents and families via the Homes newsletter.	Life Enrichment	Initiated for July 2023 Newsletter.
The resident has input into the recreation programs available	The Supervisor, Resident Programs & Services will provide information to residents and families about how the Home gathers input	Life Enrichment	Initiated for August 2023 Newsletter. Will send out to family contact list via email

	<p>from residents, what programs they are interested in, what times they would like the programming, and frequency of the programs. We will share this information in the monthly newsletter, send the information out via email to our family contacts, and will include details in Resident's Council.</p>	<p>in August and will add to Resident's Council meeting in August.</p>
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2023 Post Pandemic Debrief

June 19 2023

Attendees: Casie Keyes, Laura Rabbie, Brian Gutoskie, Monica Hebert, Kaitlyn De Haan, Christie Jones, Susan Ruttan, Jill Sonneveld, Jack Staszak, Kyle Wooding, Patricia McDonald, Laura Beavers, Deepa Mathew (IPAC lead).

Absent: Allie Jones,

Goal: review COVID 19 Pandemic, how the Home handled it and identify what we did well and what we can do better

Related Documents: [2022 Covid-Outbreak-Plan \(003\).docx](#)

Mar 2020- June 2023		Things we did well	Things to Improve	Action Items.
Prevention	activities taken to prevent/avoid emergent situation	<ul style="list-style-type: none"> ■ as per direction from Ministry during start of Pandemic we were advised to limit the use of PPE and start to save used PPE in event we may reuse. ■ as associated with City of Kingston we were able to utilize them as a resource throughout the Pandemic for many different areas (PPE, Staffing, etc) ■ we were able to assist other City of Kingston departments with obtaining supplies they required. ■ very early on in Pandemic we developed a staffing contingency plan with other departments from the City of Kingston, we were able to utilize them for screening, enhanced cleaning and had a dedicated list of City of Kingston employees that had skill set and were in agreement to work at our Home if required. 	<ul style="list-style-type: none"> ■ as we were instrumental in the Queen's university study on waste water during the Covid pandemic we wonder if this data could be used to help predict/prevent outbreaks in the Home. ■ improved Pandemic planning and education about Pandemic policy. (Pandemic plan policy was updated twice during the Pandemic and education around this policy and all emergency policies has improved- we will continue to focus on this area). 	Develop action plan templates for future pandemics.

<p>Mitigation</p>	<p>action to reduce impact of situation. (immunization, IPAC controls etc.)</p>	<ul style="list-style-type: none"> ■ we worked very closely with our community partners, KFLA, LHIN, OLTCA, this helped greatly with guidance during the Pandemic and the every evolving directives. ■ worked closely with suppliers/vendors to develop plans to ensure if we were short of supplies we had alternatives when needed (specifically food and cleaning supplies). ■ Communication for all (Residents, Families, Staff, Community Partners), this was established very early and shared readily. ■ education for all (Residents, Families, Staff, Community Partners) on immunizations, new directives, IPAC use and visitor policy. ■ Support of staff to recieve their immunization, information/links to book appointments were shared, staff were covered on the floors so they could leave to attend their appointments. ■ Onsite testing, Occupational Health and Safety were able to assist us with daily PCR testing-enabling us to go above and beyond the ministry directive, Rapid Testing was able to be rolled out in the Home seamlessly as we were able to hire screeners for this (redeployed staff from other areas of the City or temporary hires for this). ■ the Home was able to develop tools along the way that improved our processes (for example staff labels for PCR testing) ■ purchased new IPAC cleaning products for the Home and other departments in the City shared their products with us. 	<ul style="list-style-type: none"> ■ Maintaining personal health information for staff in a secure but accessible format. ■ create template for communications so that we can set up a time table of when to share/communicate information, look to develop communication strategy to share information without sharing residents personal health information. (find balance to share information without sharing too much information). ■ be mindful when sharing information on outbreaks that when Families/Residents see the outbreak is predicted to be over on a certain date and it doesn't end on that date they become upset, think of ways to ensure families know the date may change. 	
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<p>Preparedness</p>	<p>measures that were in-place before emergency occurred (PPE stockpile etc.)</p>	<ul style="list-style-type: none"> ▪ the Home was very well prepared and had a very good stock pile ▪ we were able to resource products quickly ▪ purchased washable gowns for the Home so that we did not have to rely on the availability of disposable gowns. ▪ good staffing plan, we had no requirement for the use of agency staffing. 	<ul style="list-style-type: none"> ▪ the Home should ensure that more than one member of the Home has access to source supplies and resources and input data to data collection agencies. (PPE, food, cleaning supplies, COVAXON, Health Data etc.) ▪ (declaring outbreaks sooner) we noted during the end of the Pandemic- if we noted one person with symptoms and were able to shut that floor down quickly the spread was limited as opposed to a floor that we were not able to shut down quickly and the spread became significant. 	
<p>Response</p>	<p>actions taken to respond to the pandemic</p>	<ul style="list-style-type: none"> ▪ the Home started significant renovations to our resident areas, these renovations will open areas up allowing for more room for our residents to social distance. We are also installing new bathrooms and tub rooms that will be easier to clean and maintain. ▪ We removed and replaced wooden furniture throughout the Home as identified as and IPAC risk and are starting to replace all wooden handrails in the Home. ▪ the Home was able to host immunization clinics for both our Residents and Staff members, we completed this with assist from KFLA ▪ the Home hired screeners and high touch cleaners as well as implemented several IS&T upgrades throughout the Home ▪ the Home rented 2 storage units to store extra supplies. ▪ purchased over the bed, bedside tables 	<ul style="list-style-type: none"> ▪ staff break areas especially during an outbreak when we are trying to cohort staff to the same floor. ▪ Mask fit testing- we need more than one person trained for this. 	<ul style="list-style-type: none"> ▪ purchase of over the bed, bedside tables are now presenting a storage issue for the Home, will look to find space for them.

<p>Recovery</p>	<p>measures to avert a future emergency (immunization, recuperation time etc.)</p>	<ul style="list-style-type: none"> ■ increasing staffing levels to reach 4 hours of care is going very well ■ we have increased our recruitment efforts during the course of the Pandemic but we do struggle with City of Kingston policy's around bonuses/sign on deals etc. ■ continue to hold immunization clinics as recommended by public health and Ministry of Health ■ Current pandemic plan in place well out lined with clearly defined steps to follow. 		<ul style="list-style-type: none"> ■ will look to develop templates to follow throughout emergent situations. ■ signage throughout the Home specifically around PPE often fall/get lost will look to find and more consistent way to post signage.
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**City of Kingston
Report to Administrative Policies Committee
Report Number AP-23-013**

To: Chair and Members of the Administrative Policies Committee
From: Desirée Kennedy, Chief Financial Officer & City Treasurer
Resource Staff: Lana Foulds, Director, Financial Services
Jeff Walker, Manager, Taxation and Revenue
Date of Meeting: October 5, 2023
Subject: Tax Write Offs Pursuant to the Municipal Act, 2001 (2023-3)

Council Strategic Plan Alignment:

Theme: Regulatory & compliance

Goal: See above

Executive Summary:

Pursuant to subsection 357(1) [(a) – (g)] of the [Municipal Act, 2001](#) (the Act), Council may cancel, reduce, or refund taxes for the following reasons:

- a) the property or a portion of the property is eligible to be reclassified in a different property class;
- b) the land has become vacant land or excess land;
- c) the property has become exempt from taxation;
- d) a building was destroyed or damaged;
- e) a mobile unit was removed from the property;
- f) a person was overcharged due to a clerical or factual error in the preparation of the assessment roll; or

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g) the property could not be used for at least three months due to repair or renovations.

In addition, under Section 358, Council may cancel, reduce, or refund taxes for a maximum of two years when the Municipal Property Assessment Corporation (MPAC) confirms that the person was overcharged due to a clerical or factual error in the preparation of the assessment roll.

The Act also provides for the sending of notices of hearing and decision under each of Sections 357 and 358. The applicant may appeal Council's decision under Section 357 to the Assessment Review Board (ARB).

Recommendation:

That the Administrative Policies Committee recommend as follows:

That Council authorize the City Treasurer to write-off uncollectible taxes in the amount of \$123,725.30 of which \$91,099.04 is the City's portion and the amount charged back to the school boards is \$32,626.26, for the properties listed in Exhibit A to Report Number AP-23-013.

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Authorizing Signatures:

ORIGINAL SIGNED BY CHIEF FINANCIAL OFFICER & CITY TREASURER

**Desiree Kennedy, Chief
Financial Officer & City
Treasurer**

ORIGINAL SIGNED BY CHIEF ADMINISTRATIVE OFFICER

**Lanie Hurdle, Chief
Administrative Officer**

Consultation with the following Members of the Corporate Management Team:

Paige Agnew, Commissioner, Growth & Development Services	Not required
Jennifer Campbell, Commissioner, Community Services	Not required
Neil Carbone, Commissioner, Corporate Services	Not required
David Fell, President & CEO, Utilities Kingston	Not required
Peter Huigenbos, Commissioner, Major Projects & Strategic Initiatives	Not required
Brad Joyce, Commissioner, Infrastructure, Transportation & Emergency Services	Not required

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Options/Discussion:

Applications for tax write offs are received in the City's tax department and forwarded to the Municipal Property Assessment Corporation (MPAC) for review. Upon receiving comments from MPAC, tax department staff calculate the amount for tax cancellation, prepare the recommendation for the cancellation, and advise the applicant of the tax amount to be cancelled. Applicants have been provided notice of the recommendations, as listed in Exhibit A.

The [Municipal Act, 2001](#) (the Act), requires that a hearing be held; accordingly, the Administrative Policies Committee will hear applicants and render its decision, which will be recommended to Council for approval. Applicants may wish to attend this meeting to represent their application. Once Council approves the cancellation, reduction or refund of taxes, tax department staff will notify applicants of Council's decision and process the applicable tax adjustments.

For applications made under Section 357(1) of the Act, the applicant may, within 35 days of Council's decision, appeal to the Assessment Review Board.

All tax amounts approved for cancellation, reduction or refund will be charged back, where applicable, in proportion to the amounts levied on behalf of the City, relevant school boards and Downtown Kingston! Business Improvement Area, where applicable. In addition, late payment charges will be adjusted as required in accordance with subsection 345(7) of the Act.

Existing Policy/By-Law:

[Municipal Act, 2001](#), S.O. 2001, c. 25, as amended

Notice Provisions:

The *Municipal Act, 2001*, subsection 357(5) and subsection 358(9), requires that applicants receive 14 days' notice of meeting.

Accessibility Considerations:

None

Financial Considerations:

Tax write off provisions exist in the annual operating budget estimates. The 2023 operating results will reflect the tax adjustments as recommended in this report.

Contacts:

Jeff Walker, Manager, Taxation and Revenue, 613-546-4291 extension 2484

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Other City of Kingston Staff Consulted:

None

Exhibits Attached:

Exhibit A – Property Listing – Section 357(1) and Section 358 Tax Adjustments

City of Kingston

Property Listing - Section 357(1) and Section 358(1) Tax Adjustments

Application Number	Roll Number	Property Location	From	To	Reason for Adjustment	Property Tax Class	Assessed Value Change	Amount of Tax Cancellation
Section 357(1) Applications								
1833	080.170.24300.0000	945 Gardiners Road Unit U041B	17-Feb-22	22-Jun-22	357(1)(g) Renovations	STN	640,390	\$ 6,949.73
1835	080.170.24300.0000	945 Gardiners Road Unit Y004	1-Jan-22	5-Apr-22	357(1)(g) Renovations	STN	634,393	\$ 5,190.81
1840	090.090.17441.0000	494 Fieldstone Drive	14-Apr-23	31-Dec-23	357(1)(c) Became Exempt	RTEP	435,000	\$ 4,135.23
						E N	(435,000)	-
1846	080.180.05005.0000	495 Taylor Kidd Boulevard	29-May-23	31-Dec-23	357(1)(c) Became Exempt	CXN	1,435,000	\$ 21,600.14
						E N	(1,435,000)	-
1847	080.010.07100.0000	10 Montgomery Boulevard	13-May-23	31-Dec-23	357(1)(d) Fire, Demo	RTEP	124,000	\$ 1,076.09
1848	080.202.01400.0000	1349 Brackenwood Crescent	30-May-23	31-Dec-23	357(1)(d) Fire, Demo	RTEP	66,000	\$ 530.96
1850	080.230.22700.0000	2153-2167 Highway 38	2-Jan-23	31-Dec-23	357(1)(d) Fire, Demo	RTEP	124,000	\$ 1,681.09
1851	080.220.04100.0000	3842-3850 Princess Street	18-May-23	31-Dec-23	357(1)(d) Fire, Demo	CTN	267,000	\$ 4,565.22
						CXN	(53,000)	-
1852	050.010.14600.0000	169 Pine Street	12-Jun-23	31-Dec-23	357(1)(d) Fire, Demo	RTEP	117,000	\$ 940.02
1854	030.030.08100.0000	449 Princess Street	1-Jan-23	31-Dec-23	357(1)(d) Fire, Demo	CTN	644,200	\$ 35,515.80
						DTN	397,800	-
1855	090.040.06350.0000	886 Stephentown Lane	1-Jan-23	31-Dec-23	357(1)(d) Fire, Demo	RTEP	42,000	\$ 556.23
1856	050.040.00200.0000	206 Concession Street	30-Jun-23	31-Dec-23	357(1)(c) Became Exempt	CTN	193,300	\$ 5,266.52
						RTEP	263,200	-

Application Number	Roll Number	Property Location	From	To	Reason for Adjustment	Property Tax Class	Assessed Value Change	Amount of Tax Cancellation
						E N	(456,500)	-
1857	020.090.05700.0000	291 Albert Street	31-Jul-23	31-Dec-23	357(1)(d) Fire, Demo	RTEP	5,000	\$ 30.48
1859	080.020.02300.0000	12 Crerar Boulevard	28-Jun-23	31-Dec-23	357(1)(d) Fire, Demo	RTEP	93,000	\$ 647.73
1860	080.020.04400.0000	21 Crerar Boulevard	26-Jul-23	31-Dec-23	357(1)(d) Fire, Demo	RTEP	76,000	\$ 450.06
Section 358(1) Applications								
1853	030.030.08100.0000	449 Princess Street	1-Jan-22	31-Dec-22	358(1) Clerical Error	CTN	644,200	\$ 34,589.19
						DTN	397,800	-
Total								\$ 123,725.30
<u>Distribution of Amounts</u>								
Municipal Portion								\$ 91,099.04
School Portion								\$ 32,626.26
Total								\$ 123,725.30



**City of Kingston
Report to Administrative Policies Committee
Report Number AP-23-016**

To: Chair and Members of the Administrative Policies Committee
From: Paige Agnew, Commissioner, Growth & Development Services
Resource Staff: Curtis Smith, Director, Licensing and Enforcement
Date of Meeting: October 5, 2023
Subject: Approval of Additional Administrative Monetary Penalties

Council Strategic Plan Alignment:

Theme: 1. Support Housing Affordability

Goal: 1.3 Increase supply of new-build not-for-profit and co-op housing and ensure sustainability and quality of existing stock.

Executive Summary:

The *Municipal Act* provides a municipality the authority to require a person to pay an administrative monetary penalty (AMP) if the municipality is satisfied that the person has failed to comply with a by-law. AMPs are an effective tool for responding to nuisance behaviour and are a tangible intermediate response to bylaw violations. The AMP process is managed entirely by the City, including a review and appeal process, which helps to alleviate the burden of *Provincial Offences Act* (POA) charges on the court system and staff resourcing.

In this report, staff are recommending that the application of AMPs be extended to three additional City by-laws. The expanded use of AMPs will help deter nuisance behaviours, protect the health and safety of City staff and residents, give By-Law Enforcement officers an additional, intermediate level response to non-complaint behaviour and protect City infrastructure from damage. No amendments to existing by-laws outside of those required for the addition or administration of AMPs are recommended as part of this report.

Recommendation:

That the Administrative Policies Committee recommends to Council:

That By-Law Number 2020-69, “A By-Law to Establish a Process for Administrative Penalties”, as amended, be further amended, as per Exhibit A to Report Number AP-23-016; and

That By-Law Number 2021-10, “A By-Law to License and Regulate Short-term Rentals in the City of Kingston”, be amended as per Exhibit B to Report Number AP-23-016; and

That By-Law Number 2004-190, “A By-Law to Regulate the Use of City Streets”, be amended as per Exhibit C to Report Number AP-23-016; and

That By-Law Number 2005-100, “A By-Law for Prescribing Standards For The Maintenance And Occupancy Of Property Within The City of Kingston”, be amended as per Exhibit D to Report Number AP-23-016.

Authorizing Signatures:

ORIGINAL SIGNED BY COMMISSIONER

**Paige Agnew, Commissioner,
Growth & Development Services**

ORIGINAL SIGNED BY CHIEF ADMINISTRATIVE OFFICER

**Lanie Hurdle, Chief
Administrative Officer**

Consultation with the following Members of the Corporate Management Team:

Jennifer Campbell, Commissioner, Community Services	Not required
Neil Carbone, Commissioner, Corporate Services	Not required
David Fell, President & CEO, Utilities Kingston	Not required
Peter Huigenbos, Commissioner, Major Projects & Strategic Initiatives	Not required
Brad Joyce, Commissioner, Infrastructure, Transportation & Emergency Services	<input checked="" type="checkbox"/>
Desirée Kennedy, Chief Financial Officer & City Treasurer	Not required

Options/Discussion:**Background**

In 2017, the *Municipal Act* was further amended by the *Modernizing Ontario's Municipal Legislation Act, 2017*, which, among other things, expanded the authority of a municipality to establish a system of Administrative Monetary Penalties (AMPs) that assist the municipality in promoting compliance with its by-laws. Subsection 434.1 (1) of the *Municipal Act, 2001* provides municipalities with the authority to require a person to pay an AMP if the municipality is satisfied that the person has failed to comply with a by-law.

AMPs are an alternative to commencing proceedings under the *Provincial Offences Act* (POA) to enforce by-laws. AMPs differ significantly from POA proceedings as they operate using sequential processes, and strict deadlines for payments and reviews, to ensure that decisions are made in a timely manner.

Under the City's AMP system, by-law officers can give a penalty notice if the officer has reasonable grounds to believe that the person has contravened a provision of a designated by-law. The penalty notice advises the person of the contravention and requires payment of a monetary penalty. The person to whom the penalty notice is given then has the choice of paying the penalty or requesting a review of the penalty notice, which is conducted by the Screening Officer, a role currently fulfilled by a law clerk in the City's Legal Services Department. The Screening Officer's decision can be appealed to a Hearings Officer, an impartial third party contracted by the City. Both the Screening Officer and the Hearings Officer have the power to cancel, reduce or extend the time for payment of an AMP. The decision of the Hearings Officer is final.

Expanding the use of Administrative Monetary Penalties

There are currently 10 by-laws to which AMPs are applied. Staff are recommending that Council designate three additional by-laws to which the Administrative Penalties By-Law applies. Included in each section is the rationale for designating the by-law. Two of these three by-laws already have POA set fines associated with them (Short-term Rentals By-Law and Streets By-Law). A full list of the recommended AMPs and their associated penalty amounts can be found in Exhibit E - Recommended Administrative Monetary Penalties.

[By-Law Number 2021-010, A By-Law to License and Regulate Short-term Rentals in the City of Kingston](#)

Recommended AMPs include:

- marketing or operating a short-term rental without a licence
- failing to adhere to parking regulations contained in the Parking By-Law
- failing to provide guests with emergency contact information for the short-term rental
- failing to post license in a prominent location in a short-term rental
- failing to include license number in marketing material for short-term rental

The proposed recommended AMPs are to encourage short-term rental operators to obtain a licence, to provide appropriate information to ensure the safety of short-term rental users and to reduce potential nuisance situations in neighbourhoods where short-term rentals are located. As there are already POA Set Fines established for these offences, the creation of AMPs provides an additional, less time-consuming and invasive mechanism to promote compliance with the by-law.

The range of penalties for the recommended AMPs is \$125 to \$500 (Exhibit E).

[By-Law Number 2004-190, A By-Law To Regulate The Use of City Streets](#)

Recommended AMPs include:

- Block or obstruct a highway
- Deposit leaves or brush on a highway
- Polluting or fouling a highway
- Climb utility pole, light standard or tree on a highway
- Deposit snow or ice on roadway
- Fail to prevent or eliminate slippery condition on sidewalk

The proposed recommended AMPs are to promote the safety of highways and to promote compliance with the City's Streets By-Law. As there are already POA Set Fines established for these offences, the creation of AMPs provides an additional, less time-consuming and invasive mechanism to resolve compliance issues.

The penalty for the recommended AMPs is \$180 (Exhibit E).

[By-Law Number 2005-100, A By-Law For Prescribing Standards For The Maintenance And Occupancy Of Property Within The City Of Kingston](#)

Recommended AMP includes:

- Failing to comply with an Order under the Property Standards By-Law

The proposed recommended AMP is meant to promote compliance with enforcement actions taken under the Property Standards By-Law, which are ultimately meant to promote the maintenance, health and safety of properties within the City of Kingston. The creation of these AMPs provides an additional, less time-consuming and invasive mechanism to promote compliance with the by-law.

The penalty for the recommended AMP is \$500 (Exhibit E). Similar AMPs exist in Vaughan (\$500), London (\$400), Newmarket (\$200-\$450) and Cornwall (\$150-\$500).

Benefits

There are a number of reasons that the City should expand its AMPs to additional by-law and licensing matters:

1. AMPs provide a fair, efficient and convenient alternative to the traditional court process of administering and adjudicating minor by-law violations for AMP recipients. Rather than having to attend a court date, with multiple cases scheduled for the same time period, AMP recipients are provided with specific appointments. Given the still-existing court backlogs post-COVID, AMP reviews will also likely take place significantly faster than a court case;
2. Officer time required to prepare court documents and appear in court is significantly reduced because hearings are held on an appointment basis and several hearings for the same Officer can be scheduled sequentially.
3. AMPs are set at a level that is intended to promote compliance with the by-law. In that way, they provide an additional enforcement tool for promoting voluntary compliance with by-law standards through monetary penalties that serve as both specific and general deterrents. As the AMPs system often provides an expedited resolution, the deterrent nature of penalties has a more immediate impact. By-law infractions that are dealt with through the POA court system are governed by court procedures and are subject to court and counsel availability. This difference in the approach can be more effective, particularly when the violation is minor in nature and where delayed adjudication might encourage continued non-compliance.
4. Expansion of the AMPs system to address minor offences frees court time and allows the courts to focus on, and deal effectively with, more complex and serious matters.
5. The AMPs system does not require the significant capital and operating investments of the traditional court system. The AMPs system operates with fewer staff and significantly less administrative overhead. The AMPs system also include a fee structure that facilitates recovery of a portion of operating costs.

It is important to note that the expansion of the AMPs system does not replace the option of commencing proceedings under the POA as an enforcement tactic but rather will complement the existing enforcement continuum. Beginning with education and warnings for by-laws violation, increased punitive action such as the giving of AMPs or commencing POA proceedings can be pursued in cases of persistent non-compliance. It should also be noted that a person in contravention of a by-law cannot be issued both an AMP and a POA summons for the same offence/violation.

Penalty structure

For by-law offences that have a set fine approved by the provincial government, AMPs are being recommended at approximately 75 per cent of the set fine amount. Where set fines do not exist for a proposed AMP, staff are basing the recommended penalty amounts on a review of (a) similar AMPs under our existing by-laws, (b) similar AMPs in other municipalities and (c) the general severity of the by-law violation. As per the *Municipal Act, 2001*, the penalty amount of an AMP may not be punitive in nature and shall not exceed the amount reasonably required to promote compliance with a by-law.

Conclusion

AMPs provide the City an alternative to the POA proceedings to promote compliance with its by-laws. This model has proven effective in allowing staff to provide enhanced response to disputes and increase customer service through established AMP review processes. Expansion of the City’s AMPs system is recommended to improve compliance, expediency, fiscal efficiency and convenience in promotion of compliance with the City’s by-laws.

Existing Policy/By-Law:

[By-Law Number 2020-69, A By-Law to Establish a Process for Administrative Penalties](#)

[By-Law Number 2021-10, A By-Law to License and Regulate Short-term Rentals in the City of Kingston](#)

[By-Law Number 2004-190, A By-Law To Regulate The Use of City Streets](#)

[By-Law Number 2005-100, A By-Law For Prescribing Standards For The Maintenance And Occupancy Of Property Within The City Of Kingston](#)

Notice Provisions:

None

Accessibility Considerations:

None

Financial Considerations:

The financial impacts associated with the recommendations in this report are incorporated within the approved 2023 operating budget with no additional financial or resource implications. Staff maintain the ability to apply Provincial Offence Notices with Administrative Monetary Penalties being an alternative way to promote compliance with the City’s by-laws.

Contacts:

Curtis Smith, Director, Licensing and Enforcement, 613-546-4291 extension 1109

Other City of Kingston Staff Consulted:

Ian Semple, Director, Transportation and Transit

Laird Leggo, Manager, Licensing, Park Operations and Policy

Kyle Compeau, Manager, Enforcement

Exhibits Attached:

- Exhibit A A By-Law to Amend By-Law Number 2020-69, A By-Law to Establish a Process for Administrative Penalties

- Exhibit B A By-Law to Amend By-Law Number 2021-10, A By-Law to License and Regulate Short-term Rentals in the City of Kingston

- Exhibit C A By-Law to Amend By-Law Number 2004-190, A By-Law To Regulate The Use of City Streets

- Exhibit D A By-Law to Amend By-Law Number 2005-100, A By-Law For Prescribing Standards For The Maintenance And Occupancy Of Property Within The City Of Kingston

- Exhibit E Recommended Administrative Monetary Penalties

City of Kingston By-Law Number 2023-

By-Law to Amend City of Kingston By-Law Number 2020–69, “A By-Law to Establish a Process for Administrative Penalties”

Whereas:

The Corporation of the City of Kingston (the “**City**”) is a single-tier municipality incorporated pursuant to an order made under section 25.2 of the *Municipal Act*, R.S.O. 1990, c. M.45.

Subsection 5 (1) of the *Municipal Act, 2001*, S.O. 2001, c. 25 (the “**Municipal Act, 2001**”) provides that the powers of a municipality must be exercised by its council.

Subsection 5 (3) of the *Municipal Act, 2001* provides that a municipal power must be exercised by by-law unless the municipality is specifically authorized to do otherwise.

Pursuant to subsection 10 (1) of the *Municipal Act, 2001*, a single tier municipality may provide any service or thing that the municipality considers necessary or desirable for the public.

On April 7, 2020, council for the *City* enacted *City of Kingston By-Law Number 2020–69, “A By-Law to Establish a Process for Administrative Penalties”*.

Council for the *City* considers it necessary and desirable to the public to expand the *City’s* administrative monetary penalties system to promote compliance with additional *City* by-laws.

Council for the *City* considers it necessary and desirable for the public to amend *City of Kingston By-Law Number 2020–69*.

Therefore, council enacts:

Amendment

1.1 *City of Kingston By-Law Number 2020–69* is amended as follows:

Schedule A is amended by adding the following paragraphs following paragraph 9:

10. City of Kingston By-Law Number 2004–190, being “A By-Law To Regulate The Use Of City Streets”
 11. City of Kingston By-Law Number 2005–100, being “A By-Law For Prescribing Standards For The Maintenance And Occupancy Of Property Within The City Of Kingston”
- (b) Schedule B is deleted in its entirety and replaced with Schedule B to this by-law.

2. Coming into Force

2.1 This by-law will come into force and take effect on the day it is passed.

1 st Reading	date
2 nd Reading	date
3 rd Reading	date
Passed	date

Janet Jaynes
City Clerk

Bryan Paterson
Mayor

Schedule B – Administrative Monetary Penalties

By-law Number 2021-166, A By-Law to Repeal and Replace By-Law Number 2004-144, A By-Law to Regulate Animals		
By-Law section	Short wording	Penalty amount
4.1	Own/keep/possess/transfer an animal not listed in Schedule A (Permitted Species)	\$200
5.1	Fail to register cat or dog	\$100
5.12	Fail to have tag securely fixed to dog or cat	\$75
6.1	Operate as kennel or breeder without a permit	\$300
9.1	Fail to comply with conditions for keeping hens	\$100
10.1	Fail to comply with conditions for keeping pigeons	\$100
11.1	Keep livestock or poultry on ineligible property	\$100
12.1	Fail to immediately remove feces left by dog	\$75
12.3 a)	Permit/cause dog to be public nuisance – persistent barking or howling	\$100
12.3 b)	Permit/cause dog to be public nuisance - damage public or private property	\$100
12.3 c)	Permit/cause dog to be public nuisance - scatter garbage or interfere with waste management activities	\$100
12.3 d)	Permit/cause dog to be public nuisance - chase persons, vehicles, domestic animals, livestock, poultry, hens or other animals kept on an agricultural property	\$100

By-Law section	Short wording	Penalty amount
12.3 e)	Permit/cause dog to be public nuisance – swimming at public beach, swimming or wading pool	\$100
12.3 f)	Permit/cause dog to be public nuisance – off-leash in public park or recreational area	\$100
14.1	Allow an animal to remain outdoors in extreme weather without adequate protection from elements	\$300
14.2	Allow an animal to be tethered unattended on public property longer than 15 minutes	\$100
14.3	Allow an animal to be tethered unattended on private property without meeting conditions	\$150
15.1	Cause/permit dog/livestock/poultry/hen to be at-large	\$100
15.5	Fail to comply with off-leash dog park regulation	\$100
15.6	Cause/permit dog or cat to trespass	\$100
17.2	Fail to comply with an Animal Control Order – dog bite/attack	\$300
17.4	Fail to comply with an Animal Control Order – non-permitted species	\$500
18.1	Obstruct an Officer	\$500

(By-Law 2021-69; 2021-167)

By-Law Number 2014-5, Solid Waste Management By-Law		
By-Law section	Short wording	Penalty amount
5.1(b)	Set out Unacceptable Items on its own or mixed with any Waste for which the City provides a collection service.	\$75
5.1(h)	Occupant – permit the setting out of waste prior to 5:00 p.m.	\$50
5.1(h)	Owner - permit the setting out of waste prior to 5:00 p.m.	\$50
5.1(j)	Owner – fail to remove receptacle or items refused for collection prior to 8:00 p.m.	\$50
5.1(j)	Occupant – fail to remove receptacle or items refused for collection prior to 8:00 p.m.	\$50
5.1(k)	Interfere with waste set out for collection	\$75
5.1(l)	No Person shall throw, place or deposit any waste refuse or debris on any property of the City or any local board thereof, or on any Private Property without the authorization of the Owner or Occupant of that property	\$200
5.1(n)	Deposit waste on public property	\$75
5.1(n)	Permit waste to be deposited on public property	\$75
5.1(o)	Set out waste for collection at prohibited location	\$75
5.1(v)	Obstruct or hinder or attempt to obstruct or hinder an Officer or employee or agent of the City	\$500

By-Law section	Short wording	Penalty amount
5.1(x)	Commercial Property Owner in the Special Collection Area - permit the Setting Out of Waste prior to 4:30 p.m.	\$50
5.1(x)	Occupant in the Special Collection Area - permit the Setting Out of Waste prior to 4:30 p.m.	\$50
5.1(y)	Commercial Property Owner in the Special Collection Area - permit the Setting Out of Waste between 9:30 a.m. and 4:30 p.m. daily.	\$50
5.1(y)	Occupant in the Special Collection Area - permit the Setting Out of Waste between 9:30 a.m. and 4:30 p.m. daily.	\$50
5.1(z)	Commercial Property Owner in the Special Collection Area – fail to remove any Receptacle, or any items refused for collection prior to 9:30 a.m. daily	\$50
5.1(z)	Occupant in the Special Collection Area – fail to remove any Receptacle, or any items refused for collection prior to 9:30 a.m. daily	\$50
5.2(b)	Owner or Occupant – permit the setting out of more Garbage per Eligible Property per Scheduled Collection Day without each excess Garbage Receptacle has a Garbage Bag Tag affixed to it.	\$50
6.1	Deposit or allow the depositing of Waste outside the gate or entrance to a Waste Management Facility.	\$200
6.3	Interfere with waste at a waste management facility	\$50

By-Law Number 2007-136, A By-Law to Provide for Maintaining Land in a Clean and Clear Condition		
By-Law section	Short wording	Penalty amount
4.1	Owner/lessee/occupant - Fail to keep grounds, yard, or vacant land clean and free from objects or conditions that might create a health, fire or accident hazard.	\$75
4.4	Owner/lessee/occupant – Fail to keep land free and clear of all refuse of any kind.	\$200
4.6	Place or permit composting material or a compost container to be placed in the front yard or an exterior side yard.	\$50
4.8	Use land or structure within the City for dumping or disposing of refuse of any kind.	\$200
4.11	Place/permit the placing of any furniture that is manufactured for interior use outside of a dwelling.	\$50
4.12	Place/permit the placement of any garbage and/or garbage receptacles or recycling boxes in the front yard, front porch or front deck/balcony of any residential dwellings other than for immediate pickup.	\$50
4.13	Use land or structure in the City for storing used motor vehicles for the purpose of wrecking or dismantling them or salvaging parts from them for sale except in accordance with Zoning by-laws.	\$200
5.8	Obstructing an Officer	\$500

By-Law Number 2009-76, A By-Law to Provide for the Regulation Use of Parks and Recreation Facilities of the Corporation of the City of Kingston		
By-Law section	Short wording	Penalty amount
5b.	Obstructing an Officer	\$500
5d.	Fail to comply with signs that have been erected pursuant to this By-Law prohibiting various activities.	\$200
5i.	Cause injury or damage to any person or to property	\$300
21	Conduct a Special Event in a City park unless authorized by permit.	\$250
31a	Fail to comply with an order from a provincial offences officer or employee of the City to stop activity constituting or contributing to a contravention of the by-law.	\$200

By-Law Number 2006-122, “A By-Law to Provide for the Regulation of Water Supply for the City of Kingston		
By-Law section	Short wording	Penalty amount
7.1(a)(i)	Permit/cause the external use of water during the period of June 15 th to September 15 th on an even calendar date at a municipal address not ending with numbers 0, 2, 4, 6, 8	\$50
7.1(a)(ii)	Permit/cause the external use of water during the period of June 15 th to September 15 th on an odd calendar date at municipal address not ending with numbers 1, 3, 5, 7, 9.	\$50
7.1(a)(iii)	Permit/cause the external use of water with a lawn sprinkler or similar device outside the hours of 5 a.m. and 10 a.m. on a day where such use is permitted.	\$50
8.1	Unauthorized operation of a City fire hydrant	\$500
8.6	Unauthorized use of water from a City fire hydrant	\$500

By-Law Number 2004-52, A By-Law to Regulate Noise		
By-Law section	Short wording	Penalty amount
4.1(A)(1)	Make/cause/permit noise by operating a motor vehicle in a race	\$75
4.1(A)(1)	Make/cause/permit noise by operating a motorized snow vehicle in a race	\$75
4.1(A)(3)	Make/cause/permit noise by operating a combustion engine or pneumatic device without an effective exhaust muffling device	\$75
4.1(A)(4)	Make/cause/permit noise by operating any item of construction equipment without an effective exhaust muffling device	\$75
4.1(A)(5)	Make/cause/permit noise by operating a vehicle in a manner that results in, banging, clanking, squealing or similar sounds because of inadequate maintenance or an improperly secured load.	\$75
4.1(A)(6)	Make/cause/permit noise by operating the horn of a vehicle except in accordance with good safety practice.	\$150
4.1(A)(7)	Make/cause/permit noise by operating any outdoor auditory signalling device or amplification of sounds by electronic means, except in accordance with good safety practice.	\$200
4.1(A)(8)	Make/cause/permit noise by persistent barking, calling or whining or other similar persistent noisemaking by animals and birds kept as household pets.	\$75
4.1(A)(9)	Selling or advertising by shouting, yelling or amplified sound	\$50
4.2(B)(1)	Make/cause/permit noise by operating construction equipment in connection with construction at a prohibited time	\$75
4.2(B)(3)	Make/cause/permit noise by erecting, altering, repairing, dismantling or any activity related to construction at a prohibited time	\$150
4.2(B)(4)	Make/cause/permit noise by operating a device for amplification of sound at prohibited time	\$200

By-Law section	Short wording	Penalty amount
4.2(B)(6)	Make/cause/permit noise by venting or release of a gas from any machine, device or system at a prohibited time	\$75
4.2(B)(8)	Make/cause/permit noise by operating commercial car wash equipment at a prohibited time	\$150
4.2(B)(10)	Make/cause/permit noise by operating any motorized conveyance other than on a highway or a place intended for its operation during a prohibited time.	\$75
4.2(B)(11)	Make/cause/permit noise by operating a tool for domestic purposes at a prohibited time.	\$75
4.2(B)(12)	Make/cause/permit noise by loading, unloading, delivering, packing, unpacking at a prohibited time.	\$50
4.2(B)(15)	Make/cause/permit noise by yelling, shouting, hooting or hollering	\$100
4.2(B)(20)	Make/cause/permit noise by unauthorized setting off of fireworks	\$75
4.3	Obstructing an Officer	\$500

By-Law Number 2018-53, A By-Law to Regulate Nuisance Parties within the City of Kingston		
By-Law section	Short wording	Penalty amount
4.1	Host, conduct or sponsor a nuisance party	\$2,000
4.5	Fail to comply with an order to cease a nuisance party	\$500
4.5	Fail to comply with an order to leave premises	\$500
4.6	Permit or allow Nuisance Party	\$500
5.3	Use closed highway	\$500
5.4	Remove device placed on a closed highway	\$500
5.4	Deface device placed on a closed highway	\$500
7.2	Obstructing an Officer	\$500

(By-Law Number 2020-69; 2022-105)

By-Law Number 2018-15, A By-Law to Prohibit and Regulate the Destruction or Injuring of Trees in the City of Kingston		
By-Law section	Short wording	Penalty amount
3 (a)	Injure/destroy a tree or cause injury/destruction to a tree without exemption under Section 5, 6 or 7	\$350
3 (b)	Injure/destroy a tree or cause injury/destruction to a tree without possession of tree permit	\$350
4 (a)	Contravene the terms or conditions of a tree permit	\$350
4 (b)	Fail to comply with an order issued under the Tree By-Law	\$350
20 (6)	Obstruct an Officer	\$500

By-Law Number 2020-68, A By-Law for the Provision and Enforcement of Orders During a Declared Emergency		
By-Law section	Short wording	Penalty amount
4.1	Failure to comply with an Order issued pursuant to section 4.2 of By-Law Number 2020-68.	\$2000

By-Law Number 2022-6, A By-Law to Regulate and License Transportation Network Companies in the City of Kingston		
By-law section	Short wording	Penalty amount
2.1 (b)	Advertise/represent that Person carries on/engages in business of Transportation Network Company without a Licence	\$250
3.2	Submit false/deceptive information in application/document to the City	\$500
4.7	Fail to notify Director of change in Licensee information	\$250
4.8	Assign/transfer Licence	\$500
6.2 (a)	Fail to ensure insurer gives City notice of change	\$250
6.2 (b)	Fail to ensure insurance includes City as an additional insured	\$500
7.3	Fail to obtain or provide proof of insurance from every TNC Driver	\$250
7.4	Fail to maintain proof of insurance from every TNC Driver	\$250
8.2	Fail to make prescribed information available to the public	\$250
8.3	Accept/offer/facilitate TNC Services using App that does not meet requirements	\$500
9.1	Fail to create and maintain prescribed records	\$250
9.2	Fail to make records/information available to the Director	\$250
9.3	Fail to provide Director access to App or fail to create and maintain law enforcement response team	\$250
9.4	Interfere/hamper with Director's inspection or investigation	\$500

By-law section	Short wording	Penalty amount
10.1	Fail to issue identification card to every TNC Driver	\$250
10.2	Fail to ensure every TNC Driver complies with identification requirements	\$250
11.2	Fail to keep copies of prescribed TNC Driver documents/records	\$250
11.3	Fail to make prescribed TNC Driver documents/records available to Director	\$250
12.2	Fail to keep prescribed TNC Vehicle documents/records	\$250
12.3	Fail to make prescribed TNC Vehicle documents/records available to Director	\$250
13.2	Fail to make screening criteria available to Director	\$250
13.8	Fail to provide Director with notice of increase in number of TNC Vehicles	\$250
16.3	Obstruct/hinder or attempt to obstruct/hinder Director, employee or agent	\$500

(By-Law 2020-69; 2022-8)

By-Law Number 2021-010, A By-Law to License and Regulate Short-term Rentals in the City of Kingston		
Section number	Short wording	Penalty Amount
4.1	Market or permit the Marketing of a Short-term Rental without holding a valid Licence.	\$125
4.2	Operate or permit to be operated a Short-term Rental without holding a valid Licence.	\$250
4.3	Knowingly submit an application for a Licence that contains false, misleading or deceptive information.	\$125
7.4	Permit a Short-term Rental in a Dwelling Unit in combination with a Bed and Breakfast accommodation	\$125
7.5	Operator fail to adhere to and require guests to comply with parking regulations contained in the Zoning By-Law and the City’s Parking ByLaw 2010-128, “A By-Law to Regulate Parking.”	\$125
7.6 a.	Operator fail to provide to every guest of the Short-term Rental the emergency contact information of a person available during the guest’s entire rental period, and ensure that such information is prominently displayed in the Short-term Rental at all times when the Short-term Rental is operated.	\$125
7.6 b	Operator fail to post a copy of the Licence in a prominent place near the entry to the Short-term Rental at all times when the Short-term Rental is operated.	\$125
7.6 c	Operator fail to include the Operator’s Licence number in a conspicuous place in any medium or material used to Market the Short-term Rental.	\$125
7.8	Operator fail to provide the information referred to in Section 7.7 to the Director within thirty (30) days of being requested to do so by the Division.	\$125
9.2	Obstruct an Officer	\$500

Section number	Short wording	Penalty Amount
10.2	Fail to comply with an order	\$375

By-Law Number 2004-190, “A By-Law to Regulate The Use of City Streets		
Section number	Short wording	Penalty Amount
4.3	Block or obstruct a highway	\$180
4.4	Deposit leaves or brush on a highway	\$180
4.8	Polluting or fouling a highway	\$180
4.19	Climb utility pole, light standard or tree on a highway	\$180
4.51	Deposit snow or ice on roadway	\$180
4.54	Fail to prevent or eliminate slippery condition on sidewalk	\$180
4.60	Attach a poster, advertisement, or document on a pole, tree, or other object on a highway	\$180

By-Law Number 2005-100, A By-Law For Prescribing Standards For The Maintenance And Occupancy Of Property Within The City Of Kingston		
Section number	Short wording	Penalty Amount
10.2	Failure to Comply with an Order	\$500

City of Kingston By-Law Number 2023-

By-Law to Amend City of Kingston By-Law Number 2021–10, “A By-Law to License and Regulate Short-term Rentals in the City of Kingston”

Whereas:

The Corporation of the City of Kingston (the “**City**”) is a single-tier municipality incorporated pursuant to an order made under section 25.2 of the *Municipal Act*, R.S.O. 1990, c. M.45.

Subsection 5 (1) of the *Municipal Act, 2001*, S.O. 2001, c. 25 (the “**Municipal Act, 2001**”) provides that the powers of a municipality must be exercised by its council.

Subsection 5 (3) of the *Municipal Act, 2001* provides that a municipal power must be exercised by by-law unless the municipality is specifically authorized to do otherwise.

Pursuant to subsection 10 (1) of the *Municipal Act, 2001*, a single tier municipality may provide any service or thing that the municipality considers necessary or desirable for the public.

On January 12, 2021, council for the *City* enacted *City of Kingston By-Law Number 2021–10, “A By-Law to License and Regulate Short-term Rentals in the City of Kingston”*.

Council for the *City* considers it necessary and desirable for the public to amend *City of Kingston By-Law Number 2021–10*

Therefore, *council* enacts:

1. Amendment

1.1 *City of Kingston By-Law Number 2021–10* is amended as follows:

Section 11.1 is deleted in its entirety and replaced with the following:

11.1 Every Person who contravenes any provision of this By-Law shall, upon being given a Penalty Notice in accordance with the Administrative Penalty Process By-Law, be liable to pay to the City

By-Law to Amend By-Law 2021–10

and Administrative Penalty as set out in Schedule B of the Administrative Penalty By-Law for each day on which the contravention occurs, and the Administrative Penalty Process By-Law applies to each Administrative Penalty given pursuant to this By-Law.

2. Coming into Force

2.1 This by-law will come into force and take effect on the day it is passed.

1 st Reading	date
2 nd Reading	date
3 rd Reading	date
Passed	date

Janet Jaynes
City Clerk

Bryan Paterson
Mayor

City of Kingston By-Law Number 2023-

By-Law to Amend City of Kingston By-Law Number 2004–190, “A By-Law To Regulate The Use of City Streets”

Whereas:

The Corporation of the City of Kingston (the “**City**”) is a single-tier municipality incorporated pursuant to an order made under section 25.2 of the *Municipal Act*, R.S.O. 1990, c. M.45.

Subsection 5 (1) of the *Municipal Act, 2001*, S.O. 2001, c. 25 (the “**Municipal Act, 2001**”) provides that the powers of a municipality must be exercised by its council.

Subsection 5 (3) of the *Municipal Act, 2001* provides that a municipal power must be exercised by by-law unless the municipality is specifically authorized to do otherwise.

Pursuant to subsection 10 (1) of the *Municipal Act, 2001*, a single tier municipality may provide any service or thing that the municipality considers necessary or desirable for the public.

On July 14, 2004, council for the *City* enacted *City of Kingston By-Law Number 2004–190, “A By-Law To Regulate The Use of City Streets”*.

Council for the *City* considers it necessary and desirable for the public to amend *City of Kingston By-Law Number 2004–190*.

Therefore, council enacts:

1. Amendment

1.1 *City of Kingston By-Law Number 2004–190* is amended as follows:

(a) The following recital is added to state:

And Whereas subsection 434.1 (1) of the *Municipal Act, 2001*, provides that a municipality may require a person, subject to such conditions as the municipality considers appropriate, to pay an administrative penalty if the municipality is satisfied that the person has failed to comply with a by-law of the municipality under this Act;

By-Law to Amend By-Law 2004–190

- (b) Section 1 is amended by adding the following definitions in alphabetical order:

“Administrative Penalty” means an administrative penalty imposed pursuant to City of Kingston By-Law Number 2020–69, being “A By-Law to Establish a Process for Administrative Penalties”;

Penalty Notice” means a notice given pursuant to sections 2.2 and 2.4 of City of Kingston By-Law Number 2020–69, being “A By-Law to Establish a Process for Administrative Penalties”;

- (c) Section 7.2 is added to state:

7.2 Every Person who contravenes any provision of this By-Law shall, upon issuance of a Penalty Notice in accordance with the Administrative Penalty Process By-Law, be liable 2020–69, be liable to pay to the City an Administrative Penalty in accordance with Schedule B of the Administrative Penalty By-Law 2020–69 for each day on which the contravention occurs, and the Administrative Penalty Process By-Law 2020–69 applies to each Administrative Penalty issued pursuant to this By-Law.

- (d) Section 7.3 is added to state:

7.3 If a Person is required to pay an Administrative Penalty under section 7.2 in respect of a contravention of this By-Law, the Person shall not be charged with an offence in respect of the same contravention.

- (e) Section 7.4 is added to state:

7.4 In accordance with subsection 434.2 (2) of the *Municipal Act, 2001*, if an Administrative Penalty imposed under section 7.2 is not paid within 15 days after the day that it becomes due and payable, the treasurer may add the administrative penalty to the tax roll for any property in the City of Kingston for which all of the owners are responsible for paying the Administrative Penalty, and collect it in the same manner as municipal taxes.

2. Coming into Force

2.1 This by-law will come into force and take effect on the day it is passed.

1 st Reading	date
2 nd Reading	date
3 rd Reading	date
Passed	date

Janet Jaynes
City Clerk

Bryan Paterson
Mayor

City of Kingston By-Law Number 2023-

By-Law to Amend City of Kingston By-Law Number 2005–100, “A By-Law For The Maintenance And Occupancy Of Property Within The City Of Kingston”

Whereas:

The Corporation of the City of Kingston (the “**City**”) is a single-tier municipality incorporated pursuant to an order made under section 25.2 of the *Municipal Act*, R.S.O. 1990, c. M.45.

Subsection 5 (1) of the *Municipal Act, 2001*, S.O. 2001, c. 25 (the “**Municipal Act, 2001**”) provides that the powers of a municipality must be exercised by its council.

Subsection 5 (3) of the *Municipal Act, 2001* provides that a municipal power must be exercised by by-law unless the municipality is specifically authorized to do otherwise.

Pursuant to subsection 10 (1) of the *Municipal Act, 2001*, a single tier municipality may provide any service or thing that the municipality considers necessary or desirable for the public.

On May 17, 2005, council for the *City* enacted *City of Kingston By-Law Number 2005–100, “A By-Law For Prescribing Standards For The Maintenance And Occupancy Of Property Within The City Of Kingston”*.

Council for the *City* considers it necessary and desirable for the public to amend *City of Kingston By-Law Number 2005–100*.

Therefore, *council* enacts:

1. Amendment

1.1 *City of Kingston By-Law Number 2005–100* is amended as follows:

(a) he following recital is added to state:

And Whereas subsection 15.4.1 (1) of the *Building Code Act, 1992* provides that a municipality may require a person, subject to such conditions as the municipality considers appropriate, to pay an administrative penalty if the municipality is satisfied that the person has

By-Law to Amend By-Law 2005–100

failed to comply with,

- (a) a by-law of the municipality passed under section 15.1; or
- (b) an order of an officer under subsection 15.2 (2) as deemed confirmed or modified by the committee or a judge under section 15.3.

- (b) Section 1 is amended by adding the following definitions in alphabetical order:

“Administrative Penalty” means an administrative penalty imposed pursuant to City of Kingston By-Law Number 2020–69, being “A By-Law to Establish a Process for Administrative Penalties”;

“Penalty Notice” means a notice given pursuant to sections 2.2 and 2.4 of City of Kingston By-Law Number 2020–69, being “A By-Law to Establish a Process for Administrative Penalties”;

- (c) Section 7.2 is added to state:

7.2 Every Person who contravenes any provision of this By-Law shall, upon issuance of a Penalty Notice in accordance with the Administrative Penalty Process By-Law 2020–69, be liable to pay to the City an Administrative Penalty as set out in Schedule B of the Administrative Penalty Process By-Law.

- (d) Section 7.3 is added to state:

7.3 If a Person is required to pay an Administrative Penalty under section 7.2 in respect of a contravention of this By-Law, the Person shall not be charged with an offence in respect of the same contravention.

- (e) Section 7.4 is added to state:

7.4 In accordance with subsection 15.4.2 (2) of the *Building Code Act*, S.O. 1992, c. 23, if an Administrative Penalty imposed under this By-Law is not paid within 15 days after the day that it becomes due and payable, the treasurer of the City may add the Administrative Penalty to the tax roll for any property in the City of Kingston for which all of the registered owners are

By-Law to Amend By-Law 2005–100

responsible for paying the Administrative Penalty, and collect it in the same manner as municipal taxes.

2. Coming into Force

2.1 This by-law will come into force and take effect on the day it is passed.

1 st Reading	Dated
2 nd Reading	Dated
3 rd Reading	Dated
Passed	Dated

Janet Jaynes
City Clerk

Bryan Paterson
Mayor

Exhibit E – Proposed Administrative Monetary Penalties (AMPS)

By-Law Number 2021-010, A By-Law to License and Regulate Short-term Rentals in the City of Kingston			
Section number	Short wording	Proposed AMP fine	Set fine amount
4.1	Market or permit the Marketing of a Short-term Rental without holding a valid Licence.	\$125	\$180
4.2	Operate or permit to be operated a Short-term Rental without holding a valid Licence.	\$250	\$360
4.3	Knowingly submit an application for a Licence that contains false, misleading or deceptive information.	\$125	\$180
7.4	Permit a Short-term Rental in a Dwelling Unit in combination with a Bed and Breakfast accommodation	\$125	\$180
7.5	Operator fail to adhere to and require guests to comply with parking regulations contained in the Zoning By-Law and the City’s Parking By-Law 2010-128, “A By-Law to Regulate Parking.”	\$125	\$180
7.6 a.	Operator fail to provide to every guest of the Short-term Rental the emergency contact information of a person available during the guest’s entire rental period, and ensure that such information is prominently displayed in the Short-term Rental at all times when the Short-term Rental is operated.	\$125	\$180

By-Law Number 2021-010, A By-Law to License and Regulate Short-term Rentals in the City of Kingston

Section number	Short wording	Proposed AMP fine	Set fine amount
7.6 b	Operator fail to post a copy of the Licence in a prominent place near the entry to the Short-term Rental at all times when the Short-term Rental is operated.	\$125	\$180
7.6 c	Operator fail to include the Operator's Licence number in a conspicuous place in any medium or material used to Market the Short-term Rental.	\$125	\$180
7.8	Operator fail to provide the information referred to in Section 7.7 to the Director within thirty (30) days of being requested to do so by the Division.	\$125	\$180
9.2	Obstruct an Officer	\$500	\$500
10.2	Fail to comply with an order	\$375	\$375

By-Law Number 2004-190, "A By-Law to Regulate The Use of City Streets"

Section number	Short wording	Proposed AMP fine	Set fine amount
4.3	Block or obstruct a highway	\$180	\$245
4.4	Deposit leaves or brush on a highway	\$180	\$245
4.8	Polluting or fouling a highway	\$180	\$245
4.19	Climb utility pole, light standard or tree on a highway	\$180	\$245
4.51	Deposit snow or ice on roadway	\$180	\$245
4.54	Fail to prevent or eliminate slippery condition on sidewalk	\$180	\$245
4.60	Attach a poster, advertisement, or document on a pole, tree, or other object on a highway	\$180	\$245

By-Law Number 2005-100, A By-Law For Prescribing Standards For The Maintenance And Occupancy Of Property Within The City Of Kingston

Section number	Short wording	Proposed AMP fine	Set fine amount
10.2	Failure to Comply with an Order	\$500	None



City of Kingston
Information Report to Administrative Policies Committee
Report Number AP-23-012

To: Chair and Members of the Administrative Policies Committee
From: Desirée Kennedy, Chief Financial Officer & City Treasurer
Resource Staff: Lana Foulds, Director, Financial Services
Date of Meeting: October 5, 2023
Subject: 2023 External Audit Plan

Council Strategic Plan Alignment:

Theme: Regulatory & compliance

Goal: See above

Executive Summary:

As part of their audit planning process, the City's external auditor, KPMG, has established a practice of meeting with the Administrative Policies Committee, in its capacity as Audit Committee, to present their audit plan and related responsibilities with respect to the annual audit of the financial records of the Corporation for the 2023 fiscal year. This meeting will also give members of the Committee an opportunity to discuss and provide input to the auditors on matters of interest or concern to them.

KPMG is scheduled to conduct its interim audit procedures in November 2023 and is scheduled to return in March 2024 to begin the year-end audit process for the 2023 fiscal year. They will present their 2023 audit findings to the Administrative Policies Committee later in the spring of 2024.

Recommendation:

This report is for information only.

October 5, 2023

Page 2 of 4

Authorizing Signatures:

ORIGINAL SIGNED BY CHIEF FINANCIAL OFFICER & CITY TREASURER

**Desiree Kennedy, Chief
Financial Officer & City
Treasurer**

ORIGINAL SIGNED BY CHIEF ADMINISTRATIVE OFFICER

**Lanie Hurdle, Chief
Administrative Officer**

Consultation with the following Members of the Corporate Management Team:

Paige Agnew, Commissioner, Growth & Development Services	Not required
Jennifer Campbell, Acting Commissioner, Community Services	Not required
Neil Carbone, Commissioner, Corporate Services	Not required
David Fell, President & CEO, Utilities Kingston	Not required
Peter Huigenbos, Commissioner, Major Projects & Strategic Initiatives	Not required
Brad Joyce, Commissioner, Infrastructure, Transportation & Emergency Services	Not required

October 5, 2023

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Options/Discussion:

The annual year-end audit process for the 2023 fiscal year is scheduled to commence in March 2024. In accordance with generally accepted auditing standards for performing an audit, KPMG is required to present an overview of the planned scope and timing of the audit to the Administrative Policies Committee, in its capacity as Audit Committee. KPMG's Audit Planning Report is attached to this report as Exhibit A.

The audit planning report includes several items that will assist the Administrative Policies Committee in discharging its responsibilities, including:

- a) The general approach and scope of the audit;
- b) The materiality level on which the audit will be based;
- c) Risk assessment of financial statement areas, and the auditor's approach thereto;
- d) Identification of specific areas of focus and the nature of the audit approach;
- e) Key milestones and deliverables;
- f) Proposed fees;
- g) Other specific items considered to be of interest to the Committee, including notable changes to reporting and auditing standards.

Lori Huber, Audit Engagement Partner with KPMG, will be in attendance at the Administrative Policies Committee meeting to present the audit plan for the 2023 fiscal year.

Existing Policy/By-Law:

Municipal Act, 2001, Section 294.1

By-Law Number 2020-127, A By-Law to Appoint KPMG LLP as the Auditor for the City of Kingston and its Local Boards for a Period of Three Years (2020-2022), with the Option of Extending the Appointment for Two Additional Years (2023-2024), that has been extended.

Notice Provisions:

None

Accessibility Considerations:

Exhibit A to this report may be available in alternative formats upon request.

October 5, 2023

Page 4 of 4

Financial Considerations:

Provisions for audit fees are included in annual budget estimates.

Contacts:

Lana Foulds, Director, Financial Services, 613-546-4291 extension 2209

Other City of Kingston Staff Consulted:

None

Exhibits Attached:

Exhibit A - KPMG Audit Planning Report



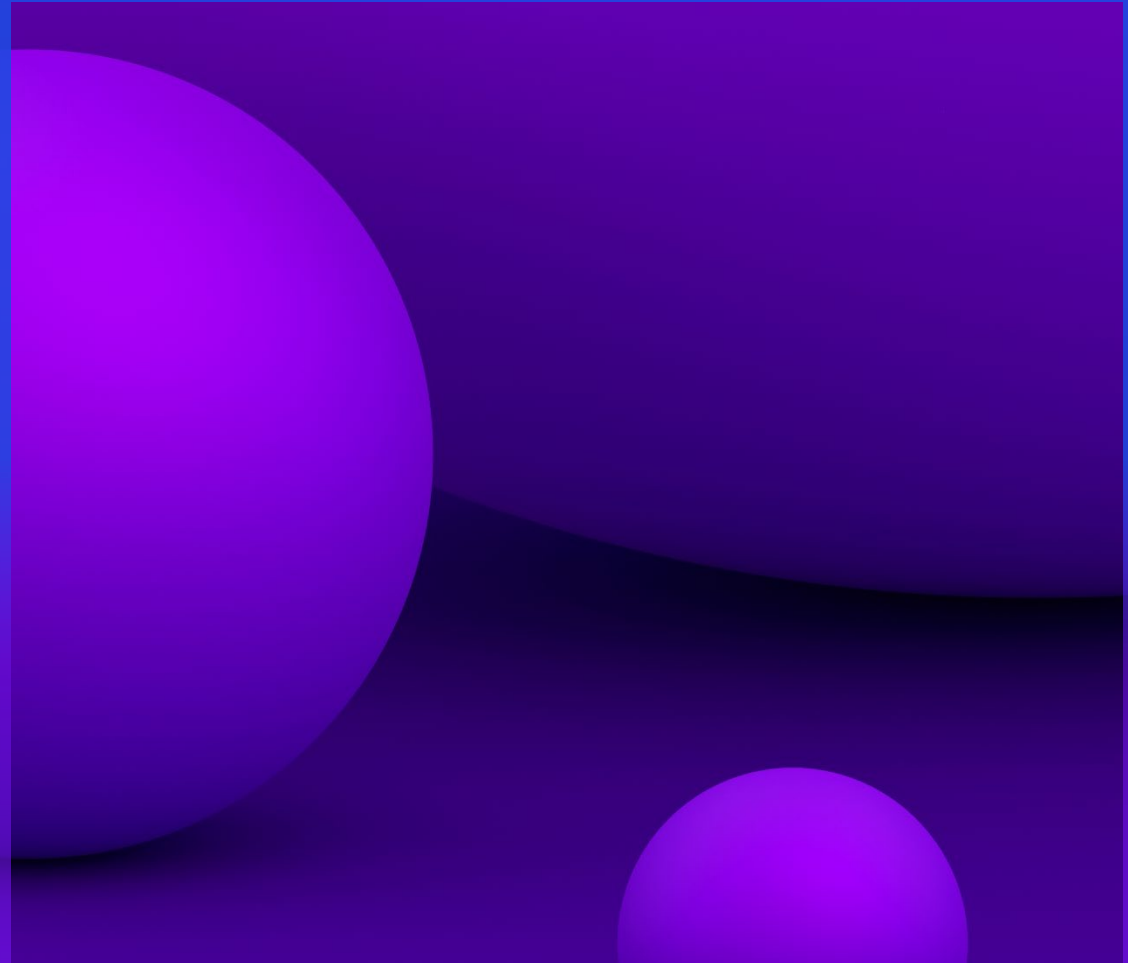
Corporation of the City of Kingston

**Audit Planning Report
for the year ending December 31, 2023**



Prepared for presentation to the Administrative Policies Committee on
October 5, 2023

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



Lori Huber, CPA, CA, LPA

Lead Audit Engagement Partner

613-541-7320

lahuber@kpmg.ca



Caitlyn Cox, CPA, CA

Audit Senior Manager

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caitlyncox@kpmg.ca



Cara Prinsen

Audit Senior Accountant

613-541-7383

cprinsen@kpmg.ca



Table of contents

Digital use information

This Audit Planning Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

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Highlights

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Appendices

The purpose of this report is to assist you, as a member of the Administrative Policies Committee (the “Committee”), in your review of the plan for our audit of the consolidated financial statements. This report is intended solely for the information and use of Management, the Committee, and the members of Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report to the Committee has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit highlights



No matters to report



Matters to report – see link for details

Scope

Our audit of the consolidated financial statements (“financial statements”) of the Corporation of the City of Kingston (the “City”) as of and for the year ending December 31, 2023, will be performed in accordance with Canadian generally accepted auditing standards.

Audit strategy

Materiality \$10 million

Involvement of others

Updates to our prior year audit plan

Audit strategy - group audit

Total	Total assets	Total revenue
Total work performed	100%	100%

Involvement of other KPMG member firms

Involvement of non-KPMG firms

Risk assessment

Risk of management override of controls

Other significant risks

Presumed risk of fraudulent revenue recognition

Other risks of material misstatement

- Tangible capital assets
- Employee future benefit obligations
 - Government grants
- Payroll expenses (including related accruals)
 - Asset retirement obligations
 - Financial reporting

Newly effective accounting standards

PS 3280, Asset Retirement Obligations, is effective in the current year

PS 3450, Financial Instruments, is effective in the current year

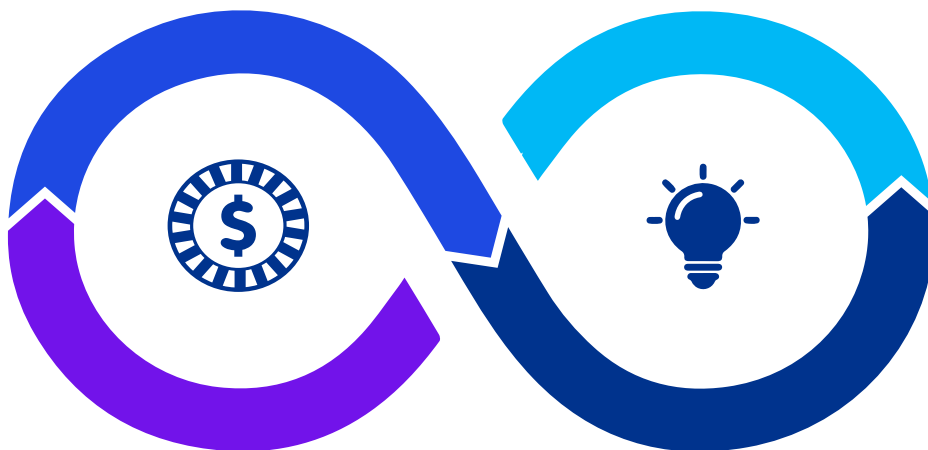
Newly effective auditing standards

Newly effective changes to auditing standards

Upcoming changes to auditing standards



Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

Evaluate the effect of misstatements

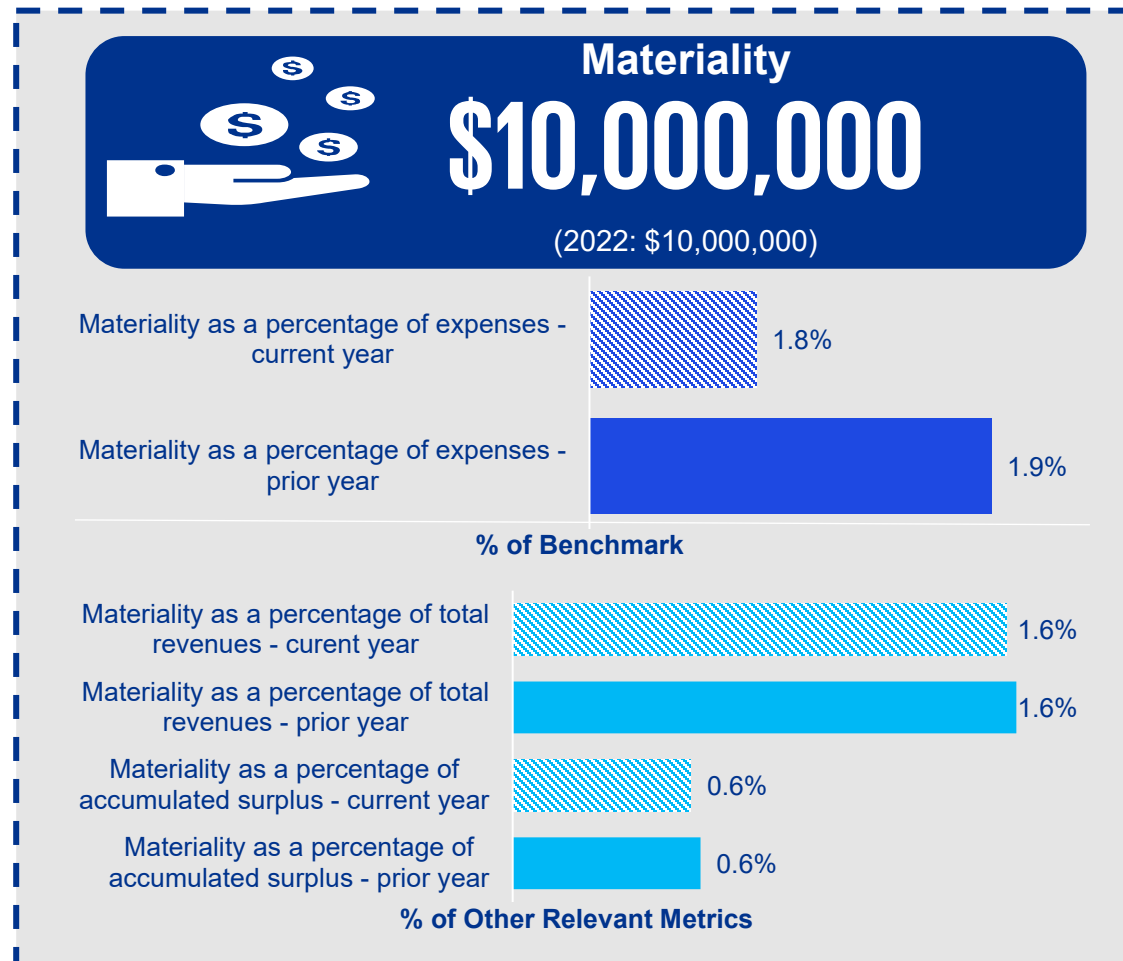
We also **use materiality** to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.



Initial materiality

Initial materiality has been set using the prior year audited financial statements. Professional standards require us to re-assess materiality at the completion of our audit based on period-end results or new information in order to confirm whether the amount determined for planning purposes remains appropriate. Our assessment of misstatements, if any, in amounts or disclosures at the completion of our audit will include the consideration of both qualitative and quantitative factors.



Prior year total expenses

\$565,616,000

(2022: \$514,955,000)

Prior year total revenues

\$641,736,000

(2022: \$633,015,000)

Prior year accumulated surplus

\$1,779,878,000

(2022: \$1,703,758,000)



Involvement of others

The following parties are involved in the audit of the financial statements:

Involved party	Nature and extent of planned involvement
Management expert – Actuary	We will obtain and leverage the work of management’s expert, the Actuary, related to the calculation of the liability for employee future benefits. Refer to page 14 for additional details.
KPMG IT Audit	KPMG IT audit professionals will be involved in the audit to assist with the understanding of the information systems used by the City, including the system upgrade which is scheduled to occur in fiscal 2022. With any new system upgrade, we are required to gain an understanding of management’s process to manage the upgrade and identify any new risks that might impact our audit.



Updates to our prior year audit plan

Other significant changes



Newly effective accounting standards



PS 3280, *Asset Retirement Obligations (ARO)*, becomes effective for this year end (fiscal years beginning on or after April 1, 2022).

This new standard will require the City to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets. The amount of the initial liability will be added to the historical cost of the asset and amortized over its useful life if the asset is in productive use.

The City has a project team assigned to this project. Team members have been working with the facilities department, and will be relying on costing from a variety of sources, to assist with the City's compliance with this new accounting standard. There are transitional provisions available on adoption and we will work with the City to complete this incremental work this year in advance of the year-end fieldwork.

Newly effective
accounting standards



Newly effective accounting standards



PS 3450, *Financial instruments*, PS 2601, *Foreign currency translation*, PS 1201, *Financial statement presentation* and PS 3041 *Portfolio investments* become effective for this year end (fiscal years beginning on or after April 1, 2022).

Equity instruments quoted in an active market and free-standing derivatives are to be carried at fair value. All other financial instruments can be carried at cost or fair value depending on the entity's choice. This choice must be made on initial recognition of the financial instrument and is irrevocable. A new statement, the Statement of Remeasurement Gains and Losses, will be included in the financial statements. Unrealized gains and losses incurred on fair value accounted financial instruments will be presented in this statement.

The City is in the process of considering the impact of these new accounting standards; however, do not expect a significant effect on the financial statements. A final evaluation will be completed at year end and appropriate disclosure added to the financial statements.

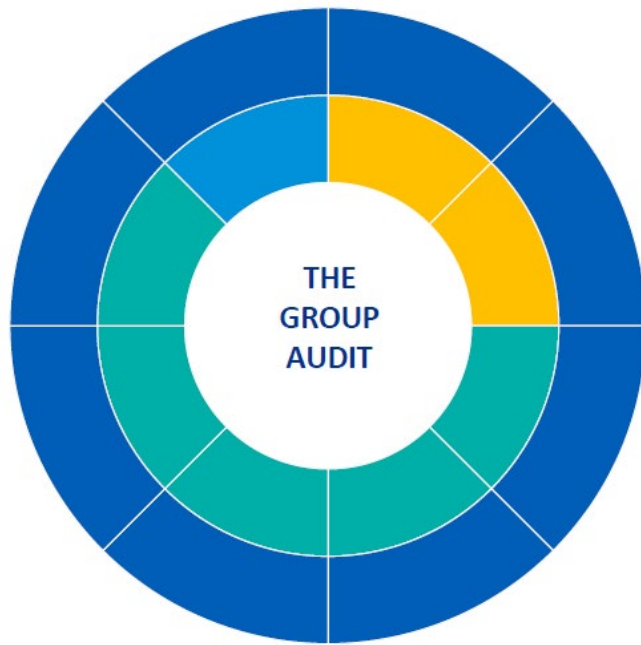
Other accounting standards that are effective for future fiscal years have been outlined in the Appendices.

Newly effective
accounting standards













Group audit - components

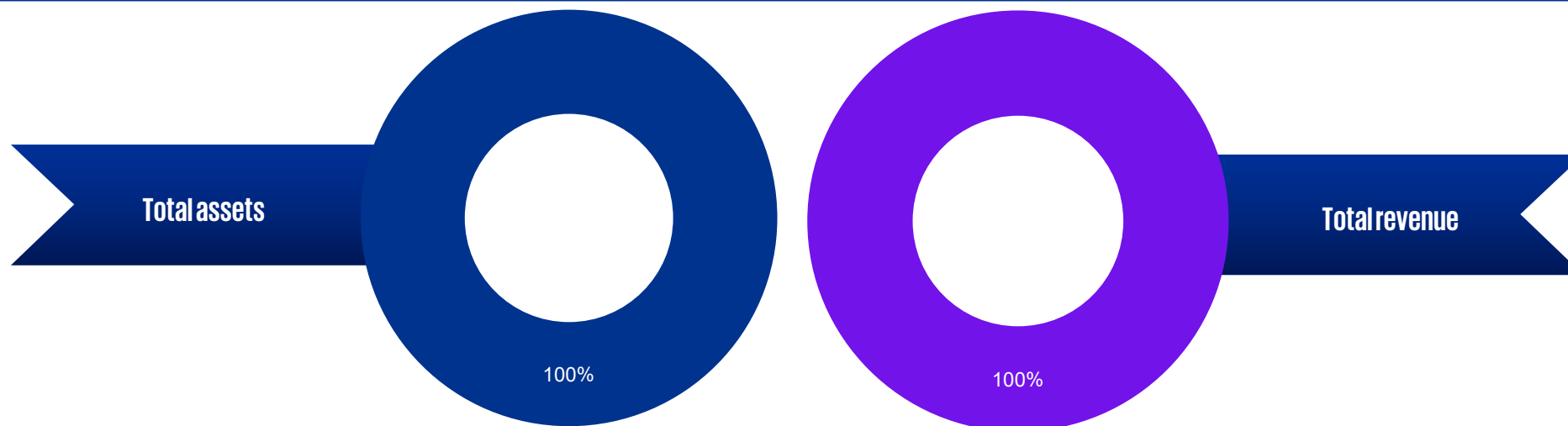


Procedures performed by	Legend
<p>Group Team: City of Kingston</p> <p>KPMG Canada – KPMG Kingston Partner, KPMG Kingston Senior Manager, KPMG Kingston Manager, KPMG Senior and Staff Accountants</p>	
<p>Financially Significant Component Auditors:</p> <ul style="list-style-type: none"> • 1425445 Ontario Limited • Kingston Hydro Corporation <p>KPMG Canada – KPMG Waterloo Partner, KPMG Ottawa Senior Manager, KPMG Kingston Manager, KPMG Senior and Staff Accountants</p>	
<p>Other Component Auditors:</p> <ul style="list-style-type: none"> • Downtown Business Improvement Area • Kingston & Frontenac Housing Corporation; Kingston • Frontenac & Lennox and Addington Public Health • Kingston Frontenac Public Library Board <p>KPMG Canada – KPMG Kingston Partner, KPMG Kingston Senior Manager, KPMG Senior and Staff Accountants</p>	



Group audit - scoping

Type of work performed	Total assets	Total revenue
Total full-scope audits	100% 	100% 
Total audit of one or more account balances and/or disclosures	- 	- 
Total specified audit procedures	- 	- 
Total work performed	100%	100%
Untested	- 	- 
Total consolidated	100%	100%





Group audit – significant components

✓ PY Involvement ✓ CY Planned Involvement



Nature of the planned involvement in the work of component auditors of significant components:

	Individually financially significant components that are also significant due to risk components		Individually financially significant components			Significant due to risk components	
	None	None	Component 1: City of Kingston (non-consolidated)	Component 2: 1425445 Ontario Limited	Component 3: Kingston Hydro Corporation	None	None
Discuss component's business activities and component's susceptibility to material misstatement	Not applicable	Not applicable	Represents the activities of the municipal operation proper and any susceptibility to material misstatement will align with those noted for the group.	Represents the utility operations which is subject to a separate financial audit by a KPMG audit team.	Represents the hydro operations which is subject to a separate financial audit by a KPMG audit team.	Not applicable	Not applicable
Review of reporting including planning and completion highlights memorandums	Not applicable	Not applicable	Procedures to be carried out by the group audit team	✓✓	✓✓	Not applicable	Not applicable
Evaluate the planned procedures to respond to significant risks	Not applicable	Not applicable	Procedures to be carried out by the group audit team	Reliance on separate financial statement audit	Reliance on separate financial statement audit	Not applicable	Not applicable
Involvement in performing tests of controls or substantive tests	Not applicable	Not applicable	Procedures to be carried out by the group audit team	Reliance on separate financial statement audit	Reliance on separate financial statement audit	Not applicable	Not applicable
Review of working papers – on location or remotely	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable



Risk assessment summary

Our planning begins with an assessment of risks of material misstatement in your financial statements.

We draw upon our understanding of the City and its environment (e.g. the industry, the wider economic environment in which the business operates, etc.), our understanding of the City's components of its system of internal control, including our business process understanding.

	Risk of fraud	Risk of error	PY risk rating
● Management Override of Controls	✓		Significant
● Tangible Capital Assets		✓	Base
● Employee Future Benefit Obligations		✓	Base
● Government Grants		✓	Base
● Payroll Expenses (including related accruals)		✓	Base
● Asset Retirement Obligations		✓	Not applicable
● Financial Reporting		✓	Base

● SIGNIFICANT RISK ● PRESUMED RISK OF MATERIAL MISSTATEMENT ● OTHER RISK OF MATERIAL MISTATEMENT

Advanced technologies

Our **KPMG Clara DataSnipper** is an automated vouching tool uses advanced Optical Character Recognition to automatically vouch unstructured data like invoices and contracts with a click of a button! This tool will be used throughout the audit allowing our teams to focus more attention on areas of higher risk.



[Click to learn more](#)



Significant risks



Management Override of Controls (non-rebuttable significant risk of material misstatement)

RISK OF



FRAUD

Why is it significant?

**Presumption
of the risk of fraud
resulting from
management
override of
controls**

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

Our planned response

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- testing of journal entries and other adjustments,
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.

Advanced technologies

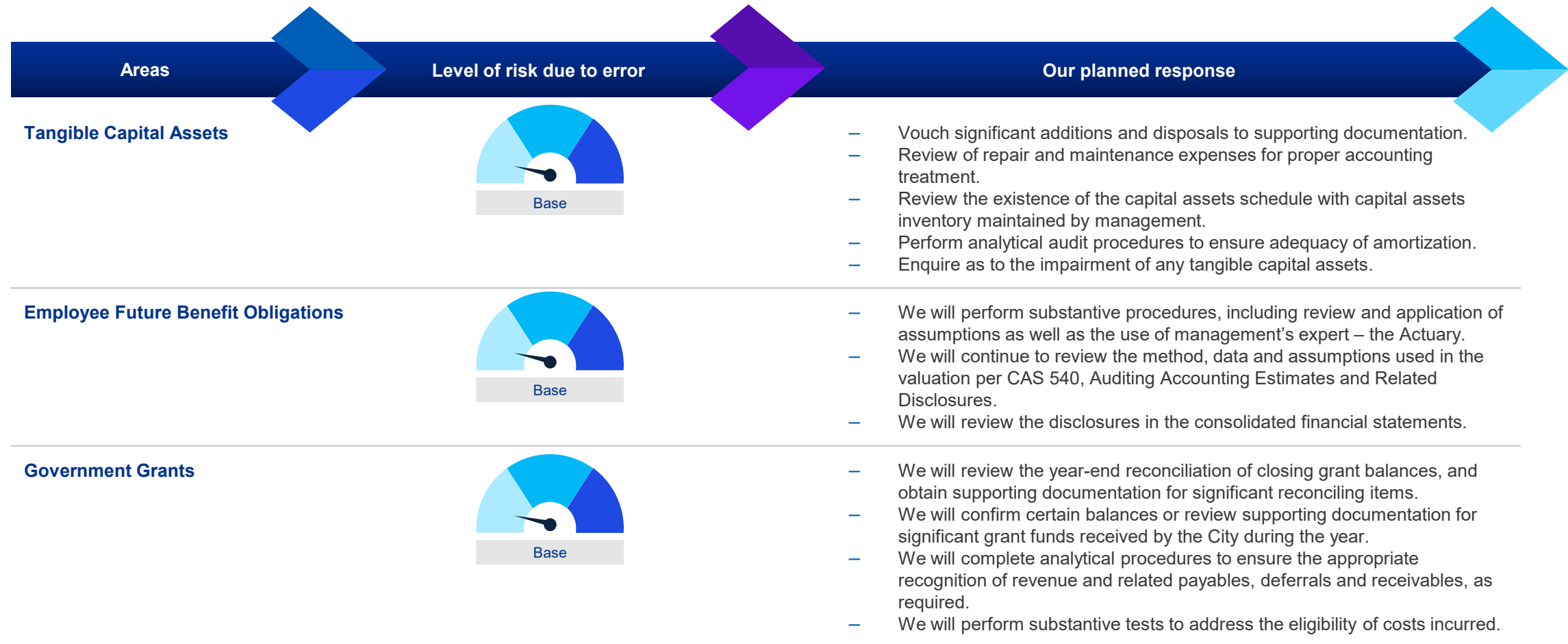
Our **KPMG Clara Journal Entry Analysis Tool** assists in the performance of detailed journal entry testing based on engagement-specific risk identification and circumstances. Our tool provides auto-generated journal entry population statistics and focusses our audit effort on journal entries that are riskier in nature.



[Click to learn more](#)


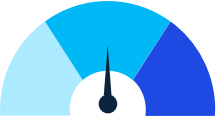



Other risks of material misstatement





Other risks of material misstatement (continued)

Areas	Level of risk due to error	Our planned response
Payroll Expenses (including related accruals)	 <p>Base</p>	<ul style="list-style-type: none"> – Test and evaluate design and operating effectiveness of controls over payroll. – Perform substantive audit procedures over salaries and benefits, including related accruals. – Recalculate significant accruals and review collective agreements for the completeness of liabilities related to retroactive pay.
Asset Retirement Obligations	 <p>Elevated</p>	<ul style="list-style-type: none"> – Obtain the memorandum prepared by management in relation to the adoption of the asset retirement obligations standard to ensure the accounting policy decisions are in accordance with PS 3280. – Assess the completeness of the asset retirement obligations identified by management by reconciling the data to the prior year audited financial statements and reviewing a sample of relevant agreements, including leases. – Obtain management's calculation of the asset retirement obligation liability and perform substantive testing, including a review of external specialist reports, as applicable. – Review the note disclosures prepared by management to ensure compliance with PS 3280, Asset retirement obligations, and PS 2120, Accounting Changes.
Financial Reporting	 <p>Base</p>	<ul style="list-style-type: none"> – Review the conclusion of control for all components and the related consolidation in the financial statements. – Review by the engagement partner to ensure the disclosure is consistent with current public sector accounting, disclosure requirements and industry practice.



Key milestones and deliverables

September - October 2023

Planning & Risk Assessment

- Kick-off with management
- Planning and initial risk assessment procedures, including:
 - Involvement of others
 - Identification and assessment of risks of misstatements and planned audit response for certain processes
- Obtain and update an understanding of the City and its environment
- Inquire of the Committee, management and others within the City about risks of material misstatement
- Evaluate the City's components of internal control, other than the control activities component
- Complete group audit scoping
- Complete initial risk assessment
- Communicate audit plan

November 2023

Interim fieldwork

- Complete interim data extraction and processing activities
- Identify IT applications and environments
- Evaluate D&I of controls for certain business processes (control activity component)
- Perform interim substantive procedures

March - April 2024

Year-End Fieldwork

- Complete year-end data extraction and processing activities
- Perform remaining substantive audit procedures
- Evaluate results of audit procedures, including control deficiencies and audit misstatements identified
- Review financial statement disclosures
- Closing meeting with management

June - July 2024

Reporting

- Present audit results to the Committee and perform required communications
- Council approval of consolidated financial statements
- Issue audit report on consolidated financial statements



Independence – additional audit services



KPMG will perform the following services in addition to the audit of the consolidated financial statements of the City, either as a required deliverable per the engagement letter, management, or per request from the Committee.

Other audits and reviews

- Audit of the financial statements of 1425445 Ontario Limited
- Audit of the financial statements of Kingston Hydro Corporation
- Audit of the financial statements of Kingston-Frontenac Housing Corporation
- Audit of the financial statements of the Kingston Frontenac Public Library Board
- Audit of the financial statements of the Kingston Downtown Business Improvement Area
- Audit of the statement of operating costs for the Court House and 300 Kingston Street East leases
- Audit of the schedule of revenue and expenses for the Kingston East Community Centre grant
- Audit of the Statement of Residents' Trust Fund Accounts of Rideaucrest Home for the Aged
- Audit of the Long-Term Care Home Annual Report of the Rideaucrest Home for the Aged
- Review of the schedule of revenue and expenditures of the Ontario Works program
- Audit of the schedule of revenue and expenses for various other grant audits, as requested

At least once annually, we will confirm our independence with respect to our role as external auditors of the City. The services detailed above are not prohibited, and threats to our independence, if any, resulting from the provision of the services will be eliminated or reduced to an acceptable level.

Appendices

1

Required communications

2

Use of technology

3

Audit quality

4

New accounting standards

5

New auditing standards

6

Insights



Appendix 1: Other required communications



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Interim Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)



Report

A draft report will be provided at the completion of the audit which will highlight the form and content of the report.



Representations of management

We will obtain from management certain representations at the completion of the audit engagement.



Matters pertaining to independence and confidentiality

We are independent of the City, and we have a robust and consistent system of quality control.

Confidentiality of our clients' information is an on-going professional and business requirement of both KPMG and our overall profession. In addition to our internal confirmation of independence of team members, we will request confirmation and acknowledgement of our policies regarding confidentiality of the City's information.



Engagement terms

Unless you inform us otherwise, we understand that you acknowledge and agree to the terms of the engagement set out in the engagement letter and any subsequent amendments as previously provided by management.



Control deficiencies

On a timely basis, identified significant deficiencies will be communicated to the Committee in writing. Other control deficiencies identified that do not rise to the level of a significant deficiency will be communicated to management.



Appendix 2: Use of technology

KPMG Clara



Streamlined client experience

And deeper insights into your business, translating to a better audit experience.



Secure

A secure client portal provides centralized, efficient coordination with your audit team.



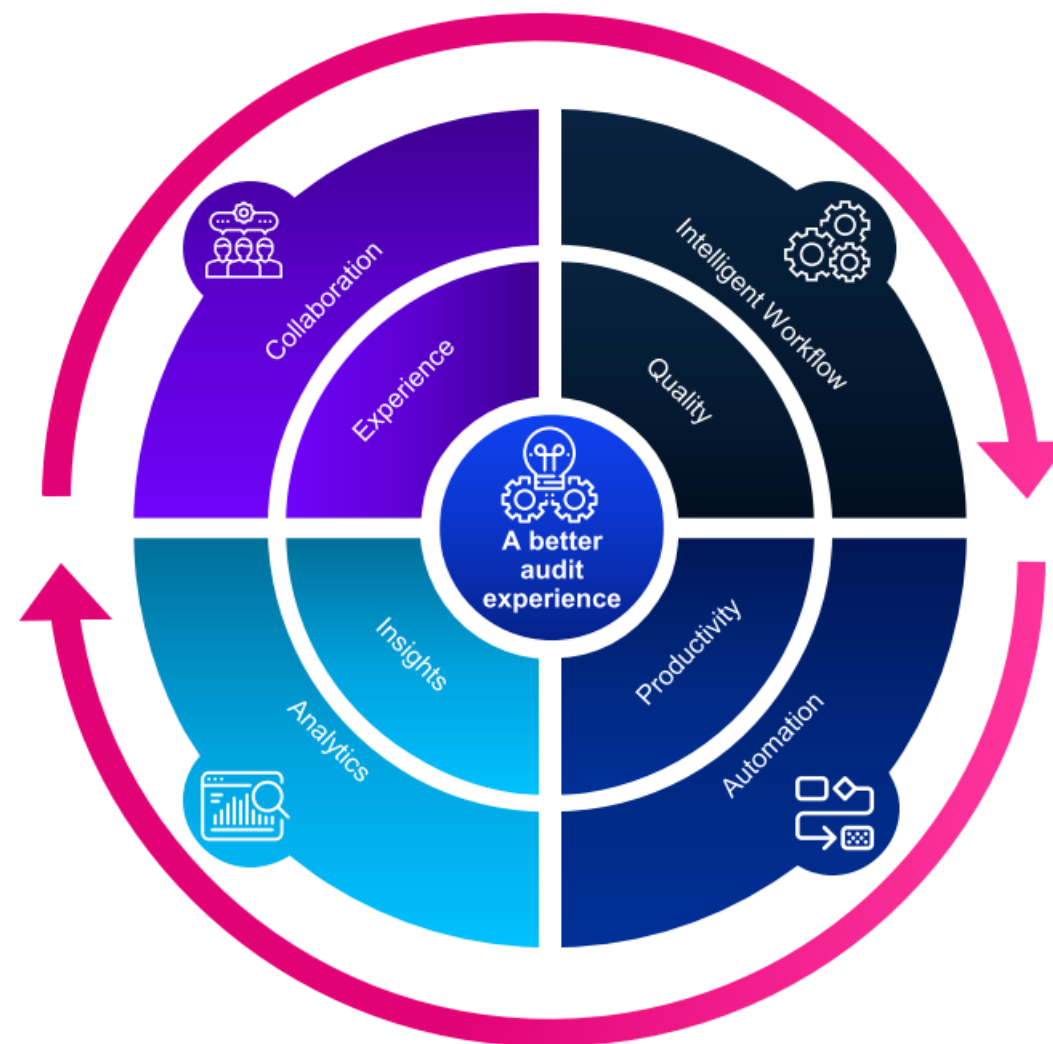
Intelligent workflow

An intelligent workflow guides audit teams through the audit.



Increased precision

Advanced data analytics and automation facilitate a risk-based audit approach, increasing precision and reducing your burden.





Appendix 3: Audit quality

How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contributes to its delivery.

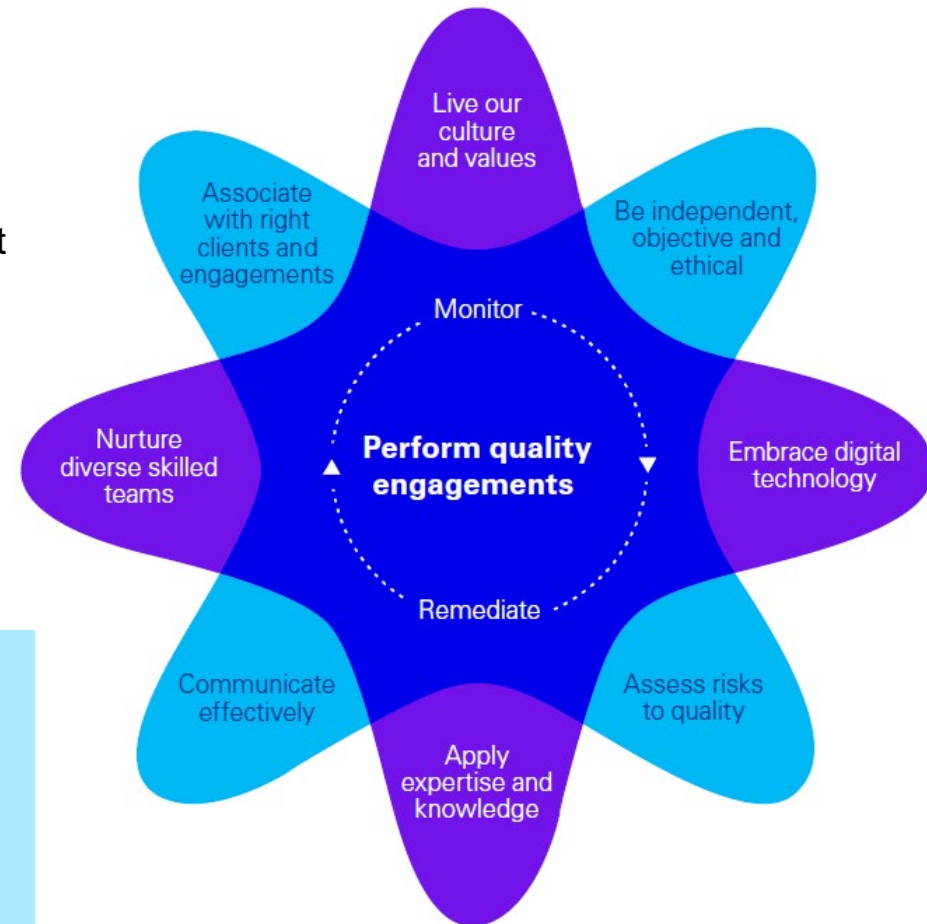
Perform quality engagement sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

 [KPMG 2022 Audit Quality and Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.





Appendix 3: Audit quality (continued)

Audit Quality Indicators (AQIs)

● Nothing to report
 ● Some matters to report
 ● Specific matters to report

The objective of these measures is to provide more in-depth information about factors that influence audit quality within an audit process. Below are the AQIs that we have agreed with management are relevant for the audit. We would like to obtain agreement of the Committee that these are the relevant AQIs.

We will communicate the status of the below AQIs on an annual basis.



Team composition

Experience of the team

- Role – number of years experience in the industry, number of years on this engagement



Technology in the audit

Implementation of Technology in the Audit

- Increase in use of technology in the audit year over year



Engagement hours

Hours spent by level

- Percentage of hours incurred by Partner, Senior Manager, Manager and audit staff throughout the course of the engagement



Timing of prepared by client (PBC) items

Timeliness of PBC items

- Number of timely and overdue items received by the audit team.



Quality reviews

Results of internal and external reviews

- Number and nature of findings specific to the audit engagement



Appendix 4: Newly effective and upcoming changes to accounting standards

Asset retirement obligations (“AROs”)

Effective date

December 31, 2023

Summary and implications

- The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets.
- The ARO standard will require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets (“TCA”). As a result of the new standard, the public sector entity will:
 - Consider how the additional liability will impact net financial assets.
 - Carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements.

Financial instruments & foreign currency translation

Effective date

December 31, 2023

Summary and implications

- Equity instruments quoted in an active market and free-standing derivatives are to be carried at fair value. All other financial instruments, including bonds, can be carried at cost or fair value depending on the public sector entity’s choice and this choice must be made on initial recognition of the financial instrument and is irrevocable.
- Hedge accounting is not permitted.
- A new statement, the Statement of Remeasurement Gains and Losses, will be included in the financial statements. Unrealized gains and losses incurred on fair value accounted financial instruments will be presented in this statement. Realized gains and losses will continue to be presented in the statement of operations.
- PS 3450 *Financial Instruments* was amended subsequent to its initial release to include various federal government narrow-scope amendments.



Appendix 4: Newly effective and upcoming changes to accounting standards (continued)

Revenue

Effective date

December 31, 2024

Summary and implications

- The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement.
- The standard notes that in the case of revenues arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.
- The standard notes that unilateral revenue arises when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.

Effective date

December 31, 2024

Summary and implications

Public Private Partnerships (“P3s”)

- PSAB has introduced Section PS3160, which includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The standard may be applied retroactively or prospectively.
- The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends.
- The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure.

Effective date

December 31, 2024

Summary and implications

Purchased intangibles

- The guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The definition of an asset, the general recognition criteria and GAAP hierarchy are used to account for purchased intangibles.
- Narrow scope amendments were made to *PS 1000 Financial statement concepts* to remove the prohibition to recognize purchased intangibles and to *PS 1201 Financial statement presentation* to remove the requirement to disclose purchased intangibles not recognized.
- The guideline can be applied retroactively or prospectively.



Appendix 5: Newly effective and upcoming changes to auditing standards

Effective for periods beginning on or after December 15, 2022

ISA/CAS 220

.....
(Revised) Quality management for an audit of financial statements

ISQM1/CSQM1

.....
Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements

ISQM2/CSQM2

.....
Engagement quality reviews

For more information on newly effective and upcoming changes to auditing standards - see Current Developments 

Effective for periods beginning on or after December 15, 2023

ISA 600/CAS 600

.....
Revised special considerations – Audits of group financial statements



Appendix 6: Insights to enhance your business

[Learn more](#)

We have the unique opportunity as your auditors to perform a deeper dive to better understand your business processes that are relevant to financial reporting.

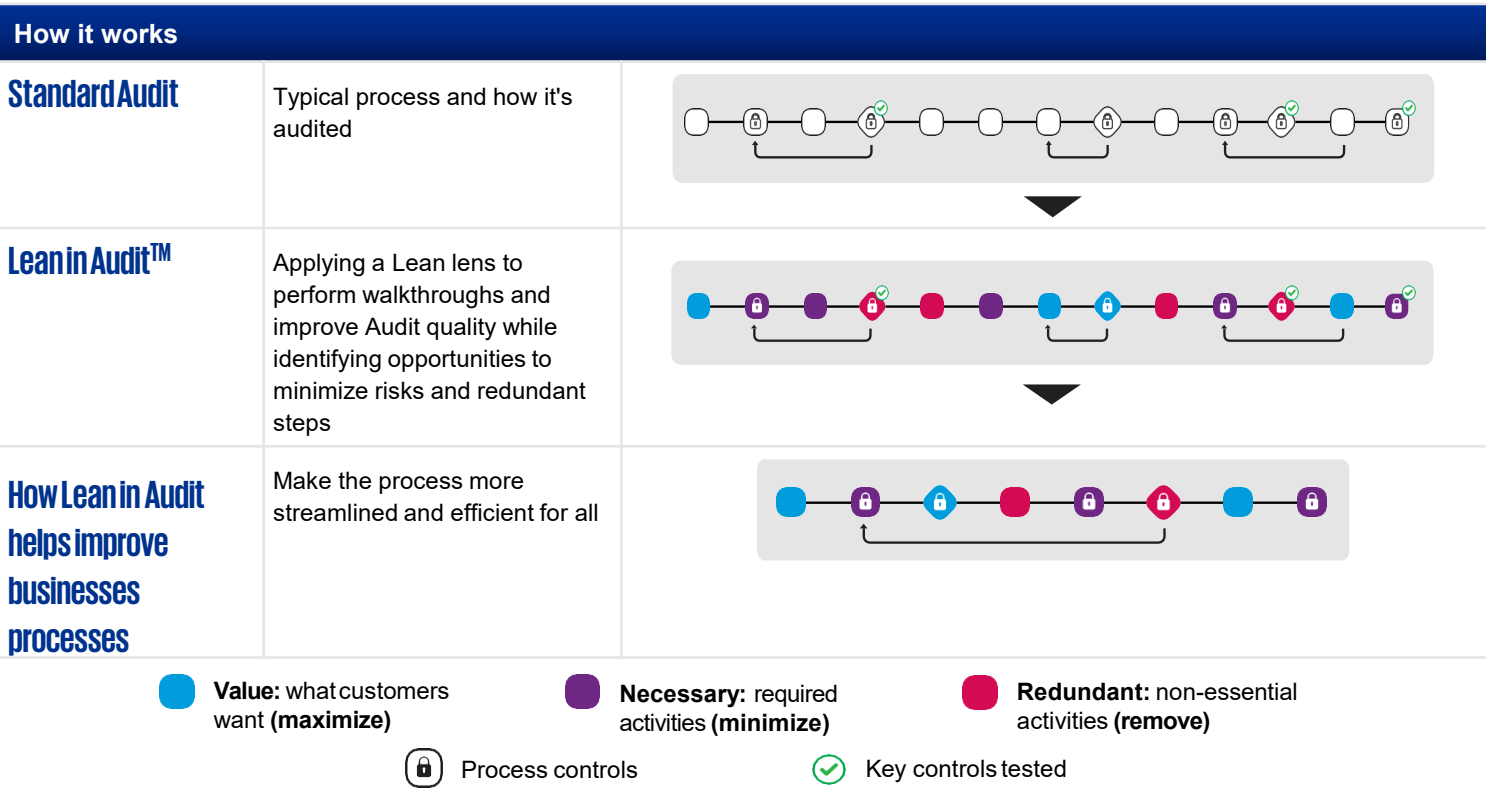
Lean in Audit

Lean in Audit™ is KPMG’s award-winning methodology that offers a new way of looking at processes and engaging people within your finance function and organization through the audit.

By incorporating Lean process analysis techniques into our audit procedures, we can enhance our understanding of your business processes that are relevant to financial reporting and provide you with new and pragmatic insights to improve your processes and controls.

Clients like you have seen immediate benefits such as improved quality, reduced rework, shorter processing times and increased employee engagement.

We look forward to working with you to incorporate this approach in your audit.



We are actively working with management to incorporate this approach into the fiscal 2023 audit.



Appendix 6a: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

Accelerate 2023

The key issues driving the audit committee agenda in 2023.

Momentum

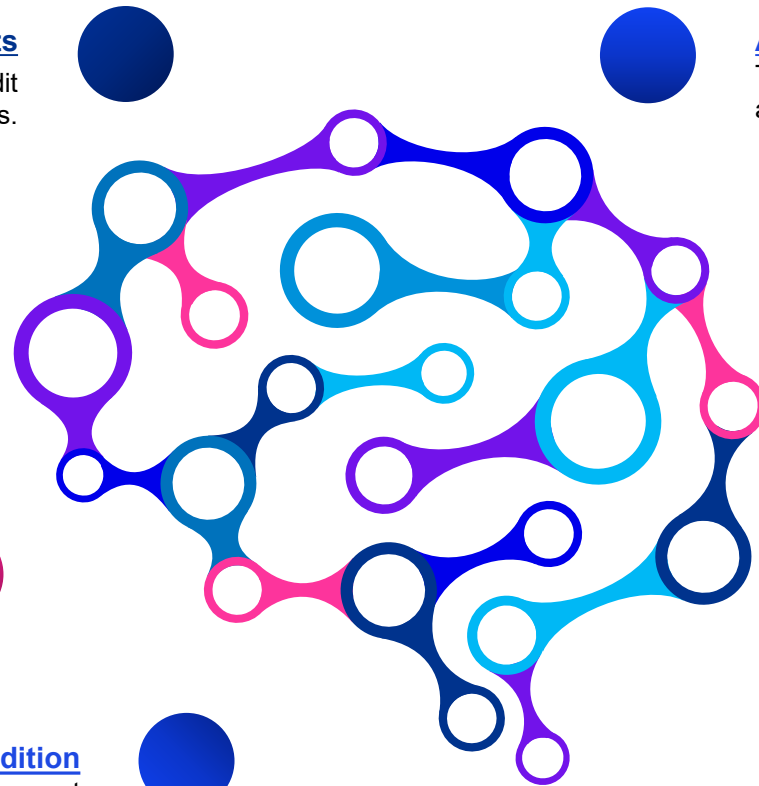
A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

KPMG Climate Change Financial Reporting Resource Centre

Our climate change resource center provides insights to help you identify the potential financial statement impacts to your business.

IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.





Appendix 6b: Other thought leadership insights

Thought leadership – Environmental, social and governance (“ESG”)

Unleashing the Positive in Net Zero

CoP26 in Glasgow made some progress to tackling climate change but there is much more to do. At KPMG, we’re committed to accelerating the changes required to fight climate change. Our Global portal provides links to further thought leadership to help drive real change.

[Click here](#) to access KPMG’s portal.

You Can’t Go Green Without Blue – The Blue Economy is Critical to all Companies’ ESG Ambitions

In this report, KPMG considers how leading corporates and investors can take action to capture the value that can be found in a healthy, sustainable ocean economy.

[Click here](#) to access KPMG’s portal.

ESG, Strategy and the Long View

This paper presents a five-part framework to help organizations understand and shape the total impact of their strategy and operations on their performance externally – on the environment, consumers, employees, the communities in which it operates, and other stakeholders – and internally.

[Click here](#) to access KPMG’s portal.

KPMG’s Climate Change Financial Reporting Resource Centre

KPMG’s climate change resource centre provides FAQs to help you identify the potential financial statement impacts for your business.

[Click here](#) to access KPMG’s portal.



Appendix 6b: Other thought leadership insights (continued)

Thought leadership – Environmental, social and governance (“ESG”) (continued)

The Numbers that are Changing the World: Revealing the Growing Appetite for Responsible Investing

We are seeing a global trend towards responsible investing. Increasingly, institutional investors are recognizing the potential for ESG factors to affect the valuation and financial performance of the companies they invest in. At the same time, consumer demand for responsible investments is surging, especially from the younger generation.

This booklet presents the proof to address the issues around responsible investment implementation: statistics from across investment markets that show how significant this shift is.

[Click here](#) to access the report.

Gender Lens Investing

Gender Lens Investing is an impact investment strategy which deliberately integrates gender analysis into investment analysis and decision-making. It has garnered increased global attention in recent years, as investors seek to bring new dimensions to the nature of their investments.

[Click here](#) to access KPMG's portal.

Climate Change, Human Rights and Institutional Investors

Disruptive and destructive weather events over the past few years have demonstrated the severity of climate change impacts. As climate impacts and public pressure to take action increase, institutional investors have begun integrating climate risks into their asset allocation models and investment decisions. Climate change impacts are also profoundly human in nature. Beyond the personal challenges and tragedies people face due to climate change, the impacts on people will result in socio-economic disruptions due to the risk and fall of climate impacted sectors and projects.

[Click here](#) to access KPMG's portal.

Inclusion and Diversity Practices

In 2021 societal changes brought more attention to inclusion and diversity. In this age of transparency, businesses must act proactively to implement strategic inclusion and diversity (“I&D”) practices. It has become increasingly important for organizations to adopt I&D initiatives in order to foster an enjoyable work environment for their employees. Learn how to consider your own organizations' unique context, meet with the stakeholders you want to include, understand where they are at, and guide them along their own individual transformation journey.

[Click here](#) to access KPMG's portal.



Appendix 6b: Other thought leadership insights (continued)

Thought leadership – Audit quality

Audit Quality and Transparency Report

Learn about KPMG's ongoing commitment to continuous audit quality improvement. We are investing in new innovative technologies and building strategic alliances with leading technology companies that will have a transformative impact on the auditing process and profession. How do we seek to make an impact on society through the work that we do?

[Click here](#) to access KPMG's portal.

Thought leadership – Digital and technology

Going Digital, Faster in Canada

Pre-COVID-19, private and public organizations were moving towards a digital business model, travelling at varying speeds. But the pandemic forced a dramatic acceleration, both in the speed of change and the required investment to digitally transform. According to Canadian insights from KPMG's recent global survey, organizations are investing heavily in technology to address immediate concerns, ranging from falling revenue and interrupted supply chains to building longer-term competitiveness and operational resilience.

[Click here](#) to access KPMG's portal.

Five Questions Boards Should Ask About Digital Transformation Projects

Boards and management committees alike have increasingly expressed interest in technology investments that improve operations, enable customer relationships, and support virtual workforces. Based on our experience working with organizations across many industries, five questions have been identified to help a Board understand and 'sponsor' a project successfully.

[Click here](#) to access KPMG's portal.



[kpmg.ca](https://www.kpmg.ca)

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