



City of Kingston
Administrative Policies Committee
Agenda

2025-01

Wednesday, December 11, 2024

6:00 p.m.

Council Chamber

Committee Composition

Councillor Tozzo, Chair

Councillor Amos

Councillor Chaves

Councillor Hassan

Councillor Ridge

Councillor Stephen

Please provide regrets to Iain Sullivan, Committee Clerk at 613-546-4291, extension 1864 or isullivan@cityofkingston.ca
Watch live on the [City of Kingston website](#) or register to receive the [Zoom](#) link.

Pages

1. Public Meeting

The Administrative Policies Committee will host a public meeting at 6:00 p.m. on Wednesday, December 11, 2024, to consider Tax Write Offs Pursuant to Sections 357 and 358 of the *Municipal Act, 2001*.

2. Call to Order

3. Approval of the Agenda

4. Confirmation of Minutes

That the minutes of Administrative Policies Committee Meeting Number 05-2024, held Thursday, September 12, 2024, be approved.

5. Disclosure of Pecuniary Interest

6. Delegations

- 1. Michael Grosney will be present to speak to the Committee regarding the Waiver of Fees Policy**

7. **Briefings**

8. **Business**

1. **Rideaucrest Board of Management**

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

1. Rideaucrest Home Report for March - June 2024

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The Report of the Commissioner of Community Services (AP-25-005) is attached.

Recommendation:

This report is for information only.

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

2. **2024 External Audit Plan**

19

The Report of the Chief Financial Officer & City Treasurer (AP-25-004) is attached.

Recommendation:

This report is for information only.

3. **Tax Write Offs Pursuant to the Municipal Act, 2001 (2024-3)**

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The Report of the Chief Administrative Officer & City Treasurer (AP-25-003) is attached.

Recommendation:

That the Administrative Policies Committee recommends to Council on December 17, 2024:

That Council approve the cancellation, reduction, or refund of taxes pursuant to applications made under Sections 357 and 358 of the Municipal Act, 2001 totaling \$175,610.92 of which \$137,229.31 is the City's portion and the amount charged back to the school boards is \$38,381.61, for the properties listed in Exhibit A to Report Number AP-25-003.

9. **Motions**

10. **Notices of Motion**

11. **Other Business**

12. **Correspondence**

13. **Date of Next Meeting**

Administrative Policies Committee Meeting Number 2025-01 - Wednesday, December 11, 2024 at 6:00 p.m.

The next meeting of the Administrative Policies Committee is scheduled for Tuesday, February 13, 2025 at 6:00 p.m.

14. Adjournment



City of Kingston
Information Report to Administrative Policies Committee
Report Number AP-25-005

To:	Chair and Members of the Administrative Policies Committee
From:	Jennifer Campbell, Commissioner, Community Services
Resource Staff:	Casie Keyes, Administrator, Rideaucrest Home
Date of Meeting:	December 11, 2024
Subject:	Rideaucrest Home Report for June – October 2024

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 is the fourth report provided to the Rideaucrest Board of Management for 2024. This report includes information on operations of the Home between June 16, 2024 – October 15, 2024.

Recommendation:

This report is for information only.

December 11, 2024

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Authorizing Signatures:

**Jennifer Campbell,
Commissioner, Community
Services**

**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
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 98.63% to date in 2024, the Home continues to achieve the occupancy target of 97% month over month in 2024. 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 and in place until December 31, 2025, adjusting the total bed occupancy for the Home to 168 beds from 170 beds.

Rideaucrest Home had thirteen incidents reportable to the MOHLTC from June 16, 2024 through October 15, 2024. Two disease outbreaks; one of an enteric nature impacting six residents and one staff member and one acute respiratory illness impacting ten resident and six staff, five falls resulting in transfer to hospital, three incidents of resident to resident interactions, and three complaints from residents regarding care provided by staff.

KFL&A Public Health visited the Home on July 18th to complete a comprehensive annual infection control inspection. The inspector had no action items to report and was very pleased with infection control operations and practices in the Home. The full report is attached as Exhibit A.

The Ministry of Labor visited the home on August 22, 2024 to conduct a proactive inspection of the Home as part of the slips, trips and falls prevention campaign currently taking place in Ontario health care and community care workplaces. The inspector reviewed the workplace parties' compliance with Occupational Health and Safety Act (OHSA) and its regulations; the Home received no orders and was found to be in compliance with the Act.

The Ministry of Health was in the Home completing an inspection on September 16, 17, 18, 19 and 20, 2024. While in the Home, the Inspector looked into nine critical incidents and one complaint. The nature of this anonymous complaint surrounded wound care policies, staffing levels, as well as ensuring that the confidentiality of personal health information is being maintained throughout the renovations. While noting the extensive nature of the investigation, only one written notification was issued by the inspector. The single area of non-compliance was related to measurements during routine wound assessments. This speaks to the ongoing efforts of the Rideaucrest team in maintaining a high standard of care and services to all residents.

As of October 15, 2024, there were 504 people on the waiting list for Rideaucrest Home. Of those waiting, 80 are in crisis awaiting immediate placement to long term care in our community.

Effective June 28, 2024, as part of the new Convenient Care at Home Act, 2023, the fourteen Local Health Integration Networks, operating as Home and Community Care Support Services, were amalgamated into a new service organization called [Ontario Health atHome](#). Ontario Health atHome is designated as the new placement coordinator for long-term care homes under the *Fixing Long-Term Care Act, 2021*. Operationally, staff at Rideaucrest will continue to work with provincial staff in the same manner to waitlist and admit residents to the Home.

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Quality Initiatives

Staff continue to proactively seek feedback from residents and families about the quality of care provided at the Home. Approximately six weeks after admission, staff send a post-admission survey to gauge how well residents and families are settling in and whether they are receiving the care and information needed to feel comfortable. Staff have received eighteen survey responses to date in 2024. Feedback has highlighted the need to shift some paperwork to the pre-admission phase, allow residents to move in personal items earlier when possible and better distribute staff introductions (i.e. physiotherapy, life enrichment, dietitian) to ensure that residents and families can effectively absorb all the new information.

The Resident's Council and the Dietitian have worked together to implement hydration stations on the third and fourth floors. The Resident's Council supported the idea of having infused water twice a week with berries or lemon and lime, and decided dedicated tables would be most accessible outside of the dining rooms.

Staff hosted Family Information Sessions on June 25th and September 18th. The June session covered the following topics: the Federal Dental Care Funding Program, nutrition and dietary services, resident programs and volunteer services, and Quality Indicators. The September session covered the following topics: continence care, Quality Indicators, Resident and Family Satisfaction Survey, and a review of interest in forming a Family Council.

The Home continues to work to bring volunteers back into the Home to support additional 1:1 resident needs and Coffee & Gift Shop operations. The Home welcomed three new Coffee & Gift Shop volunteers in July and one in August. This growing team gave 212.5 hours to the Home in July and 156.5 hours in August.

On August 1, 2024 the Ministry of Long-Term Care announced that they will be adopting a new mandatory standard for quarterly resident assessments. These assessments will be advised by the Canadian Institute for Health Information (CIHI). The current RAI-MDS 2.0 Assessment Instrument and Continuing Care Reporting System (CCRS) must be replaced by the new interRAI Long-Term Care Facilities (LTCF) Assessment Instrument and Integrated interRAI Reporting System (IRRS) in long-term care homes in Ontario by April 1, 2026. This move will align Ontario's standards with those across the country. The new standard is to improve both the quality and efficiency of the assessment process, reduce the administrative burden on Homes, and improve the quality of care for Ontario long term care residents. Rideaucrest staff have applied to be early adopters of the new interRAI LTCF Assessment Instrument and are awaiting a response from the province on acceptance.

The Home continues to meet the provincial target of providing four hours of care by staffing its nursing team (RN, RPN, PSW) accordingly. The Staffing Report for the first quarter of the 2024 fiscal year (April to June 2024), which was submitted to the province on August 16, 2024, indicated that direct care staffing averaged 3.91 hours per resident per day during this period. This report evaluates the total staff hours worked in relation to the number of resident days during the reporting period.

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The on-site hair salon was closed for renovations from September 9th through 20th to rejuvenate and update the space for residents. Over 70% of residents enjoy services in the salon on a routine basis and it was time to update the space for their use and enjoyment.

The annual Extencicare Resident Experience Survey was circulated to residents and families/caregivers September 3rd through October 11th. Residents have the support of Life Enrichment staff and volunteers to complete the survey. Seventy-five residents in the Home were eligible to complete the survey based on their cognitive comprehension level and of these sixty-five responses (86.7%) were received. The survey link is also sent to families, as well as paper copies being made available in the main lobby. Through these means the survey was additionally shared with 153 individuals, 65 of whom completed the survey (42.5%). Results are populated and returned to Extencicare via an online link and the results and summary data will be shared with the Home in early December.

Once every five years, staff collectively review Rideaucrest's Mission, Vision and Values (MVV) statement and, if desired, refresh the statements to resonate with current residents and staff at the Home. The MVV was last updated in 2019; therefore, it was circulated to residents and staff from September 11th through October 7th for review. As a result, seventy-one staff members and thirty-five residents took time to provide their feedback on the MVV Statement, with 91.51% of respondents being satisfied with the current statement and 83.96% feeling it does not require revision at this time. Based on collective feedback, the statement continues to reflect on the principles, purpose and philosophy of care at the Home and does not currently require revision.

COVID-19/Outbreak

In July the provincial government stated that they are now viewing the COVID-19 virus as a disease of public health significance. Under the new designation, Medical Officers of Health will no longer need to pass on COVID-19 data that is unrelated to deaths and outbreaks to the Ministry of Health or Public Health Ontario. Individuals who perform point of care testing will also no longer need to report every positive result to the Medical Officer of Health. The Ministry of Health said the change brings data collection for COVID-19 into alignment with the other twenty-four diseases that public health units track.

As of July 12, 2024 Ontario's publicly funded pneumococcal vaccine program is transitioning to the following new pneumococcal vaccines:

- Pneumococcal 15-valent conjugate (Pneu-C-15), Vaxneuvance
- Pneumococcal 20-valent conjugate (Pneu-C-20), Prevnar 20

These two new pneumococcal conjugate vaccines will provide broader protection against invasive pneumococcal disease compared to Pneu-C-13 and longer-term protection than Pneu-P-23, which are the two vaccines currently used in the provincial program.

The Infection Prevention and Control Nurse in the Home continues to complete education with staff and residents regularly on hand hygiene techniques and personal protective equipment use, as well as donning and doffing. The impacts of this ongoing education is reflected in the

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infection rates in the Home, which are closely monitored and dropped throughout the first three quarters of 2024. There were 106 infections in quarter one, 76 in quarter two and 61 in quarter three. These infections range from respiratory, eye, ear, nose, mouth, urinary tract, and skin and wound. The Home benchmarks infection rates against Extencicare markers and Rideaucrest is trending below the Extencicare benchmarks in quarter three for all infection rates.

The Home continues to offer all residents and staff RSV, COVID-19 boosters and annual influenza vaccinations. The Home continues with routine hand hygiene and personal protective equipment (PPE) audits, ensuring results remain in the high ninetieth percentile and providing staff education when standards are not met.

When the Ministry of Labour visited the Home in August and the MOHLTC in September, inspectors reviewed infection control practices and standards in the Home, both governing bodies were complimentary on the practices upheld by staff.

Financial Considerations:

The approved 2024 operating budget for Rideaucrest Home contains \$6,707,307 in municipal contribution. As of October 31, 2024 Rideaucrest Home has spent 61.27% (excluding commitments) of its municipal contribution, which is \$1.48M under budget. The wages portion of each of the Home's respective department's budget lines are showing an underspend primarily due to the pending resolution of the current Collective Agreement negotiations and increased revenues. Once the retroactive allocation of wage and benefit expenses for 2024 are complete, this will bring the underspend more in-line with the allotted budget.

Variance summary by department is as follows:

Administrative Services – \$115K underspent

- This underspend is due to two vacant clerical positions, one of which has since been filled, and additional provincial revenue that was unbudgeted.

Dietary & Nutrition – \$61K overspent

- This overspend is attributed primarily to being overspent in wages (\$56K), combined with a slight timing variance on food supplies being expensed in the reporting period.

Director of Care (Medical & Nursing) – \$1.1M underspent

- The underspend in nursing is attributed to wages (\$679K) for the team as the Home continues to actively recruit to fill the residual positions as a result of the increase in Hours of Care Funding. The Home recruits Nursing students who have completed year one of their studies as PSWs for the summer months, greatly offsetting the staffing challenges experienced in the Home in that time period.
- The other significant factor contributing to the underspend in nursing is unbudgeted provincial revenue of \$494K year to date to October. Staff budgeted for the anticipated staffing level increases in 2024, yet received greater provincial revenue.

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Housekeeping and Laundry (Environmental Services) – \$52K underspent

- This underspend is attributed to a net impact of an underspend in wages and an overspend in housekeeping and laundry supplies.

Resident Programs and Services (Life Enrichment) – \$21K underspent

- This underspend is attributed to a wage variances due to vacant positions within the department, all positions have since been filled.

Other expenditures – \$241K underspent (more revenue compared to budgeted)

This section of the budget contains all resident accommodation revenue, revenue that is aligned to more than one department and allocated as required (i.e. Allied Health Professional funding) and increased level of care funding; at this time in 2024 the variance is due to increased, unbudgeted funding from the province.

- On June 21st the province released a new Integrated Technology Solutions Program; combining the funding previously available under the Clinical Decision Making Tools and Medication Safety Technology programs. The continuation of the funding will be fully utilized.
- On June 21st the province confirmed that Funding for Infection Prevention and Control Personnel, Training & Education and Leads will continue through March 31, 2025.
- On July 12th the Home received confirmation of funding through the Local Priorities Fund to enhance and update specific medical and dietary equipment, with a goal of reducing hospital transfers and supporting new admissions.

The Home continues to work on the many construction projects underway in conjunction with the Facilities Management & Construction Services Department. The centre cores on both Riverview (floor 4) and Wellington (floor 3) Terraces have now been finalized. In June, residents were provided with final design choice options; the interior design team selected options of stone to surround all four sides of the fireplace units in the centre core and a beautiful grey stone was selected by residents. Photo options for a large wall mural (outside the nursing stations) were also provided to the residents and each floor selected their favorite design. Artwork has been hung within the centre cores and dining rooms on both Riverview and Wellington Terraces, creating a finishing touch for residents in their home areas. Crestview (floor 2) and Gardenwalk (floor 1) terraces are actively under way with centre core renovations; these are set to be completed by year end. The fire panel replacement project remains underway, system installation on Gardenwalk terrace is in the final phase prior to system tie in and decommissioning the old system. Resident bathroom construction continues on Wellington terrace (floor 3); 50% of the shared bathrooms are complete.

Contacts:

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

Other City of Kingston Staff Consulted:

Laura Rabbie, Administration Manager, Rideaucrest Home

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Exhibits Attached:

Exhibit A – KFL&A Inspection Report



Main Office
221 Portsmouth Avenue
Kingston, ON, K7M 1V5
613-549-1232 | 1-800-267-7875
Fax: 613-549-7896

Napanee Office
99 Advance Avenue,
Napanee, ON, K7R 3Y5
613-354-3357 | 1-800-267-7875
Fax: 613-409-6267

Cloyne Office
P.O. Box 59 14209 Highway 41
Cloyne, ON, K0H 1K0
613-336-8989 | 1-800-267-7875
Fax: 613-336-0522

IPAC Consultation Report

<p>Facility Inspected: Rideaucrest Home</p> <p>Primary owner:</p> <p>Site Address: 175 Rideau St. Kingston ON K7K 3H6</p> <p>Site Phone: 613-530-2818</p>	<p>Consultation Date: 18-Jul-2024</p> <p>Consultation By: Tierra Reay</p> <p>Facility Type: Long Term Care Facility</p> <p>Consultation Type: Routine</p> <p>Consultation Reasons: Consultation</p>
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Opening Comments and Observations:
Annual IPAC consultation completed on site with Deepa Mathew (IPAC nurse), Jack Staszak (Environmental Services Supervisor), Tierra Reay (KFLAPH Public Health Nurse), Tiffany Ho (KFLAPH Public Health Inspector), Anna Tran (KFLAPH Medical Student).

N/A = Not Applicable No = Out of Compliance Yes = In Compliance N/O = Not Observed

Long Term Care Facility

Care Areas

1. Physical layout: Yes
 4 floors, each floor has a "B" and "C" corridor with a common area and dining room. Gardenwalk terrace (1st floor) is a secured unit.

 The home continues to have construction and renovation projects ongoing with Cupido Construction. The construction company has a designated IPAC worker on their team.
 Current projects:
 - Updates to the common areas are completed on floors 3, 4. Floor 2 is almost complete
 - 4th floor residents' washrooms are completed on the 4th floor. Plan to be finished with 3rd floor bathrooms by the end of the year
 - Installation of updated fire alarm system – currently ahead of schedule
2. Number of residents: Yes
 Current: 167
 Maximum capacity: 170
3. Number of staff each shift, each area - Day Shift: Yes
 2 RNs, 8 RPNs, 24 PSWs (6 per floor)
4. Number of staff each shift, each area - Night Shift: Yes
 Evenings: 2 RNs, 8 RPNs, 24 PSWs
 Nights: 2 RNs, 2 RPNS, 12 PSWs

Levels of care, scope of procedures

5. Injectable medications Yes
6. Specimen collection or point-of-care testing Yes
 Home has unexpired PCR and enteric specimen collection kits on site.
7. Bathing Yes
 A few residents have hired private PSWs to provide personal care.

Rideaucrest Home [JCAO-BVAPD2]

Facility Contact:

Facility Address: 175 Rideau St., Kingston ON K7K 3H6

- | | | |
|----|--|-----|
| 8. | Wound care
Monica Hebert (ADOC) is the home's wound care champion. | Yes |
| 9. | Foot care
Nurse from Lifemark attends the home to complete foot care. | Yes |

Administration

- | | | |
|-----|--|-----|
| 10. | Changes in ownership or management since last visit
The home now has one assigned assistant director of care (ADOC) per floor:
1st floor: Monica Hebert
2nd floor: Christine Jones
3rd floor: Sara Debretson
4th floor: Kaitlyn de Haan | Yes |
|-----|--|-----|

Names of persons responsible

- | | | |
|-----|--|-----|
| 11. | IPAC - Education and experience in infectious diseases, cleaning and disinfection, data collection and trend analysis, reporting protocols, outbreak management, asepsis, microbiology, adult education, epidemiology, and program management* O. Reg. 246/22, s. 102 (5) | Yes |
| 12. | IPAC - Certified in infection control by the Certification Board of Infection Control and Epidemiology, or working toward certification* O. Reg. 246/22, s. 102 (5), O. Reg. 246/22, s. 102 (6)
Deepa Mathew has achieved CIC. | Yes |
| 13. | IPAC - Works at least 17.5 hours per week if the bed capacity is less than 70, 26.25 hours per week if the bed capacity is 70–199, or 35 hours per week if the bed capacity is 200 or more* O. Reg. 246/22, s. 102 (15) | Yes |
| 14. | IPAC - Phone number and email address are provided to the local medical officer of health or their designate and to the IPAC hub* O. Reg. 246/22, s. 102 (19)
Emily Moslinger is the IPAC Hub contact for the home. Currently planning education session with the IPAC Hub for Fall 2024. | Yes |
| 15. | Occupational Health:
Lou Cordeiro and Rachel Sheldon (occupational health nurses, City of Kingston) | Yes |
| 16. | House Keeping:
Jack Staszack, Environmental Services Supervisor | Yes |
| 17. | Medical Coverage:
Dr. Alenia Kysela (Medical Director, covers 3rd and 4th floors)
Dr. Erin Beattie (covers 1st/2nd floors)
Patricia Hudson (Nurse Practitioner) is currently on maternity leave. | Yes |

Inspections

- | | | |
|-----|---|-----|
| 18. | IPAC issues and date of most recent accreditation, according to the Fixing Long-Term Care Act, 2021, S.O. 2021, c. 39, Sched. 1* O. Reg. 246/22, s. 102 (1) for the purpose of reducing the incidence of infection and outbreaks* O. Reg. 246/22, s.102 (10)
Last accreditation completed in September 2021. Home is currently renewing accreditation. Mini survey was completed in November 2023 - no IPAC concerns reported. Projected date to achieve full accreditation is October 2025. | Yes |
| 19. | Date and Outstanding issues of most recent KFL&A Public Health visit
July 27/2023 - no concerns identified. | Yes |

Antibiotic Stewardship Program

- | | | |
|-----|---|-----|
| 20. | Antibiotic Stewardship Program
Home completes monthly tracking as per Extencare policies.
LifeLabs provides a monthly surveillance report. Medisystem pharmacy also provides reports. | Yes |
|-----|---|-----|

IPAC Program is in place

- | | | |
|-----|--|-----|
| 21. | There are surveillance protocols for communicable diseases or diseases of public health significance* O. Reg. 246/22, s. 102 (2) | Yes |
|-----|--|-----|

Rideaucrest Home [JCAO-BVAPD2]

Facility Contact:

Facility Address: 175 Rideau St., Kingston ON K7K 3H6

- | | |
|---|-----|
| 22. There is an interdisciplinary team including the IPAC Lead, Medical Director, Director of Nursing and Personal Care, and Administrator* O. Reg. 246/22, s. 102 (4)(a)(b) | Yes |
| 23. The IPAC team and local medical officer of health or their designate meet at least quarterly and more frequently during an infectious disease outbreak* O. Reg. 246/22, s. 102 (4)(c)(d)
Meeting dates (2024)
- February 7
- April 17
- July 17 | Yes |
| 24. The IPAC program is evaluated and updated annually with a written record that includes the date, names of people who participated in the evaluation, summary of changes made, and date that changes were implemented* O. Reg. 246/22, s. 102 (4)(e)(f)
IPAC program is documented through Extendicare policies. The policies are evaluated annually by Extendicare and any changes are shared with the home. | Yes |
| 25. There is a quality management program to assess and improve IPAC in the home* O. Reg. 246/22, s. 102 (18)
Susan Ruttan (Quality Assurance Advisor) responsible | Yes |

Staff and Volunteer Education* O. Reg. 246/22, s. 102 (7)(3)

- | | |
|---|-----|
| 26. Frequency of IPAC education:
Completed annually through HRMS system. Education is also provided during quarterly review and during outbreaks. | Yes |
| 27. IPAC education records:
Attendance is documented on a log sheet. | Yes |
| 28. IPAC education needs:
Managing cytotoxic medications - Medisystem pharmacy representative providing in-person education session to registered staff. | Yes |

Staff, volunteers, visitors, and residents receive education on:

- | | |
|--|-----|
| 29. Hand hygiene | Yes |
| 30. Preventing cross contamination | Yes |
| 31. Advantages of an annual influenza vaccination and where the vaccine is available | Yes |

Staff and volunteers receive education on:

- | | |
|--|-----|
| 32. Proper handling of soiled linens | Yes |
| 33. Protection of uniforms | Yes |
| 34. Separation of clean and dirty items | Yes |
| 35. The need for a process of reporting, providing surveillance of and documenting the incidence of infectious illness | Yes |

Education Provided

- | | |
|-------------|-----|
| 36. On Hire | Yes |
| 37. Ongoing | Yes |

Residents, caregivers, and substitute decision-makers receive education on:

- | | |
|---|-----|
| 38. How to reduce the incidence of infectious disease
IPAC information is provided in a newsletter that is distributed to residents and families monthly. Information is also included in admission package when a new resident arrives at the home. IPAC nurse held an IPAC education session for families in September 2023 to provide information on basic IPAC principles. Reported session was well received by families. | Yes |
| 39. Need for and process of reporting infectious diseases | Yes |

Occupational Health

- | | |
|--|-----|
| 40. Presenteeism:
No concerns reported. | Yes |
| 41. Influenza vaccination rates for staff: | Yes |

Rideaucrest Home [JCAO-BVAPD2]

Facility Contact:

Facility Address: 175 Rideau St., Kingston ON K7K 3H6

Fall 2023: 27% (reported vaccine fatigue among staff)

42. N95 fit-testing: Yes
 Environmental Services supervisor, 1 PSW, 1 Environmental Services staff are certified to perform N95 fit testing for staff. Reported fit testing for staff is approximately 50% completed. Home uses fit test screening document provided by Extencicare.

Immunization requirements* O. Reg. 246/22, s. 102 (12), O. Reg. 246/22, s. 102 (14)

43. Each resident is screened for tuberculosis within 14 days of admission unless already screened up to 90 days prior to admission Yes
44. Residents are offered influenza immunization each year Yes
 Fall 2023 vaccine uptake: 74%
45. Residents are offered immunization against pneumococcus, tetanus, and diphtheria in accordance with the Ministry of Health Yes
 RSV vaccine uptake (Fall 2023): 76.9%
 Home is currently updating residents' pneumococcal vaccinations. Home also provides Shingrix vaccine.
46. Residents are offered doses of the COVID-19 vaccine for which they are eligible Yes
 Spring booster clinic uptake: 70%
47. Residents, staff, caregivers, and volunteers are encouraged to remain up-to-date with their COVID-19 vaccinations Yes
 Information provided in monthly newsletter.
48. Staff is screened for tuberculosis and other infectious diseases Yes
 Completed by occupational health team. Home has record of all vaccinations for staff hired after 2016.
49. Resource Recommendation: Immunization of workers: Canadian Immunization Guide - Canada.ca (<https://www.canada.ca/en/public-health/services/publications/healthy-living/canadian-immunization-guide-part-3-vaccination-specific-populations/page-11-immunization-workers.html#p3c10t1>) Yes
 Ensure staff review MMR status in the event of an exposure (increase in measles activity provincially and globally)
50. Pets living in or visiting the home have up-to-date immunizations Yes
 Dogs and cats occasionally visit the home for pet therapy (in group settings or one to one), or families bringing pets to visit with individual residents. The home requires all visiting animals to be vaccinated and documentation submitted prior to visit.

Outbreaks

51. Outbreaks are reported to KFLAPH and the licensee defers to consultation as appropriate* O. Reg. 246/22, s. 102 (11)(a) Yes
52. Symptoms indicating infection in residents are monitored and recorded daily* O. Reg. 246/22, s. 102 (9), O. Reg. 246/22, s. 102 (10) Yes
 Home uses 24 hour surveillance sheet and Point Click Care system to track residents' symptoms.
53. There is a written outbreak response plan* O. Reg. 246/22, s. 102 (11)(b) (KFL&A Outbreak Management Quick Reference Guide) Yes
 Provided by Extencicare.
54. Policies and procedures are included (suggestions taken from MOHLTC's Control of Respiratory Infection Outbreaks in LTC Homes, 2018) Yes
55. Illness surveillance, early recognition and notification of KFLAPH Yes
56. Staff and resident education re: outbreaks, influenza Yes
57. Use of antivirals for residents and staff Yes
 Home uses Medisystem Pharmacy. If medications are needed urgently, the home contacts Medisystem and procures required medication through local Shoppers Drug Mart pharmacies.
 A few residents have overdue creatinine clearances - IPAC nurse and Medical Director are currently actioning this prior to respiratory season.
58. Consents, orders, and supply arranged ahead of flu season Yes
 Three residents are currently missing Tamiflu orders. IPAC nurse and Medical Director are currently actioning this prior to

Rideaucrest Home [JCAO-BVAPD2]

Facility Contact:

Facility Address: 175 Rideau St., Kingston ON K7K 3H6

respiratory season.

59. Exclusion policies and staffing plans:
 Staff unimmunized for influenza are cohorted to work on other units during outbreak. Staff are encouraged to receive antiviral treatment and receive vaccine.
 Discussed potential risk of exposure to other units if unimmunized staff exposed to the virus are incubating the virus and work on another unit.
60. Outbreaks since the last visit by KFLAPH: Yes
 2024:
 2241-2024-00008 - Influenza A (Riverview Terrace)
 2241-2024-00023 - Respiratory Unknown (Wellington Terrace)
 2241-2024-00087 - Respiratory/Rhinovirus/Parainfluenza (Riverview Terrace)
 2241-2024-00115 - Respiratory/COVID-19 (Crestview Terrace)
 2241-2024-00117 - Enteric/Unknown (Gardenwalk Terrace)
- 2023:
 2241-2023-77357 - Respiratory/COVID-19 (Crestview Terrace)
 2241-2024-76907 - Respiratory/Unknown/COVID-19 (Wellington Terrace)
61. Suggestions for improvement noted in outbreak summaries: Yes
 No concerns addressed.
62. Reminder re: next KFLAPH Community Infection Prevention Partners workshop Yes
 Please notify PHI/PHN if there are any topic requests for presentations at Fall 2024 CIPP.

Cleaning and Disinfecting

63. Schedule of cleaning:
 Two cleaning staff per terrace, 7 days per week. Cleaning schedule as per PIDAC is followed. The home has a cleaning protocol in place in the event of short staffing to align with PIDAC practices. Cleaning scheduled protocols were reviewed with Environmental Services Supervisor.
 The home also has cleaning staff to clean non-resident areas.
 Staff document what was cleaned at the end of each shift.
64. Training of staff:
 Education sessions with product supplier (Enviro Solutions) twice per year. Session was held in January 2024, plan for second session in September. Environmental Services supervisor provides training to staff when there is new equipment. Supervisor also implements "train the trainer" teaching to disseminate information to staff. Information also provided to staff monthly.
65. Audits of cleaning effectiveness: Yes
 Home completes audits using GloGerm once per week using audit tool provided by Extendicare.
66. Products in use (review contact time): Yes
 Products provided by Enviro Solutions (solutions are pre-dispensed). Solutions are tested weekly with pH strips to ensure correct concentration. One dispenser located on each floor. In the event one dispenser does not work, staff use a working dispenser from another floor.
- Discussed how often to test disinfectant solutions. Recommended following instructions provided by supplier. Staff can also test the solution more frequently if there are concerns with the dispensing system.
- During outbreak: Oxivir (1 min contact time), electrostatic sprayers
 Routine operations: ES364 (5 min contact time)
 General purpose cleaning: ES72
67. Resource: Results of any internal audit of environmental cleaning practices using the checklist in PIDAC's Best Practices for Environmental Cleaning for Prevention and Control of Infections in All Health Care Settings, 3rd Edition; April 2018: Yes

Rideaucrest Home [JCAO-BVAPD2]

Facility Contact:

Facility Address: 175 Rideau St., Kingston ON K7K 3H6

IPAC Policies and Procedures

- 68. Surveillance procedures Yes
 Daily symptom surveillance: 24 hour symptom surveillance form, Point Click Care
 Home screens for MDROs on admission (including readmission from hospital if stay was greater than 12 hours)
 Wastewater testing with Queen's University to test for COVID-19, Influenza, RSV levels in wastewater. Project will be ending at the end of this month.

Baseline infection rates

- 69. ARI: Yes
 26 infections (respiratory outbreaks) last quarter.
- 70. Gastroenteritis: Yes
 6 infections (one enteric outbreak) last quarter.
- 71. C. difficile: Yes
 1 resident is currently on C. difficile precautions. Home is monitoring resident to determine if precautions can be removed.
- 72. UTI: Yes
 15 infections reported last quarter.
- 73. MDRO: Yes
 4 MRSA, 7 VRE infections (2 MRSA, 3 VRE infections resolved) last quarter.

Hand Hygiene

- 74. Hand hygiene audits Yes
 Reported 95% compliance for the month of June (127 audits completed). Extencicare policy indicates 5 hand hygiene audits are to be done per day on rotating shifts. IPAC nurse reported number of audits can vary depending on staffing - on average 2-3 audits are done daily.
- 75. Availability of ABHR including at point-of-care* O. Reg. 246/22, s. 102 (7)(11) Yes
 ABHR pumps are located throughout the home.

PPE audits

- 76. PPE audits Yes
 Reported 95% compliance for the month of June (100 audits completed). The home completes 15 PPE audits per week on rotating shifts.
- 77. PPE availability Yes
 No concerns with PPE availability.

Additional precautions

- 78. Signs Yes
 Observed isolation room on contact precautions. Stocked PPE cart located outside of room with appropriate precautions signage posted. Garbage bin and PPE donning/doffing instructions also included.
- 79. Communication Yes
- 80. Self-screening signs Yes
- 81. Availability of ABHR at reception Yes

IPAC Practices

- 82. Cleaning and disinfection of equipment between residents Yes
 Observed disinfectant wipes included in holder of the lift to allow for cleaning/disinfection at the point of care. IPAC nurse reported wipes are also included on vital signs machines to facilitate cleaning/disinfection between residents.
- 83. Waste handling Yes

Ventilation

- 84. Airflow procedures: Yes
 Plan for duct cleaning to take place on all floors beginning in October/November 2024.
- 85. HVAC system maintenance: Yes
 HVAC system is maintained through the City of Kingston. Filters are changed twice per year.

Rideaucrest Home [JCAO-BVAPD2]

Facility Contact:

Facility Address: 175 Rideau St., Kingston ON K7K 3H6

Storage

86. Equipment/supplies:

PPE carts are stocked in a storage room if a resident needs to be placed on isolation precautions.
Wound care carts are stored in clean storage room. Observed individual bins labelled for each residents' supplies.
Observed ABHR and disinfectant wipes on top of cart. Carts are cleaned/disinfected regularly.
Each resident has their own sling for lifts. Extra slings are available if needed.

87. Medication/vaccines:

One vaccine fridge located on Gardenwalk Terrace. Vaccine fridge cold chain inspection recently completed by KFLAPH VPD team on July 10th. No concerns reported. Yes

Resources Provided

88. Resources Provided

Recommendations for Outbreak Prevention and Control in Institutions and Congregate Living Settings (updated outbreak guidance document, Ministry of Health)

Action(s) Taken

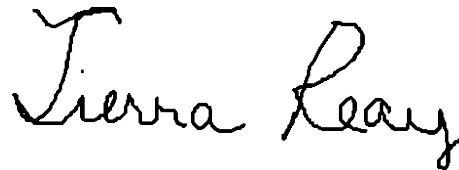
Results of Inspection : Satisfactory - No Action Required; IPAC Consultation: Completed, Discussion, Review of documents, Tour of Facility

Closing Comments:

Inspection reported completed off site. No signature from the facility contact is required.
Thank you for your time and dedication to Infection Prevention and Control in the home.
Please contact us if you have any questions or concerns.

I have read and understood this report:

Public Health Nurse:



Tierra Reay



City of Kingston
Information Report to Administrative Policies Committee
Report Number AP-25-004

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:	December 11, 2024
Subject:	2024 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. This report provides information on KPMG's audit plan for the 2024 fiscal year. KPMG will be in attendance at the meeting to provide 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 2024 and is scheduled to return in April 2025 to begin the year-end audit process for the 2024 fiscal year. They will present their 2024 audit findings to the Administrative Policies Committee later in the spring of 2025.

Recommendation:

This report is for information only.

December 11, 2024

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, Commissioner, Community Services	Not required
Neil Carbone, Commissioner, Corporate Services	Not required
David Fell, President & CEO, Utilities Kingston	Not required
Brad Joyce, Commissioner, Infrastructure, Transportation & Emergency Services	Not required

December 11, 2024

Page 3 of 4

Options/Discussion:**Background**

The annual year-end audit process for the 2024 fiscal year is scheduled to commence in April 2025. 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) 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 2024 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.

December 11, 2024

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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



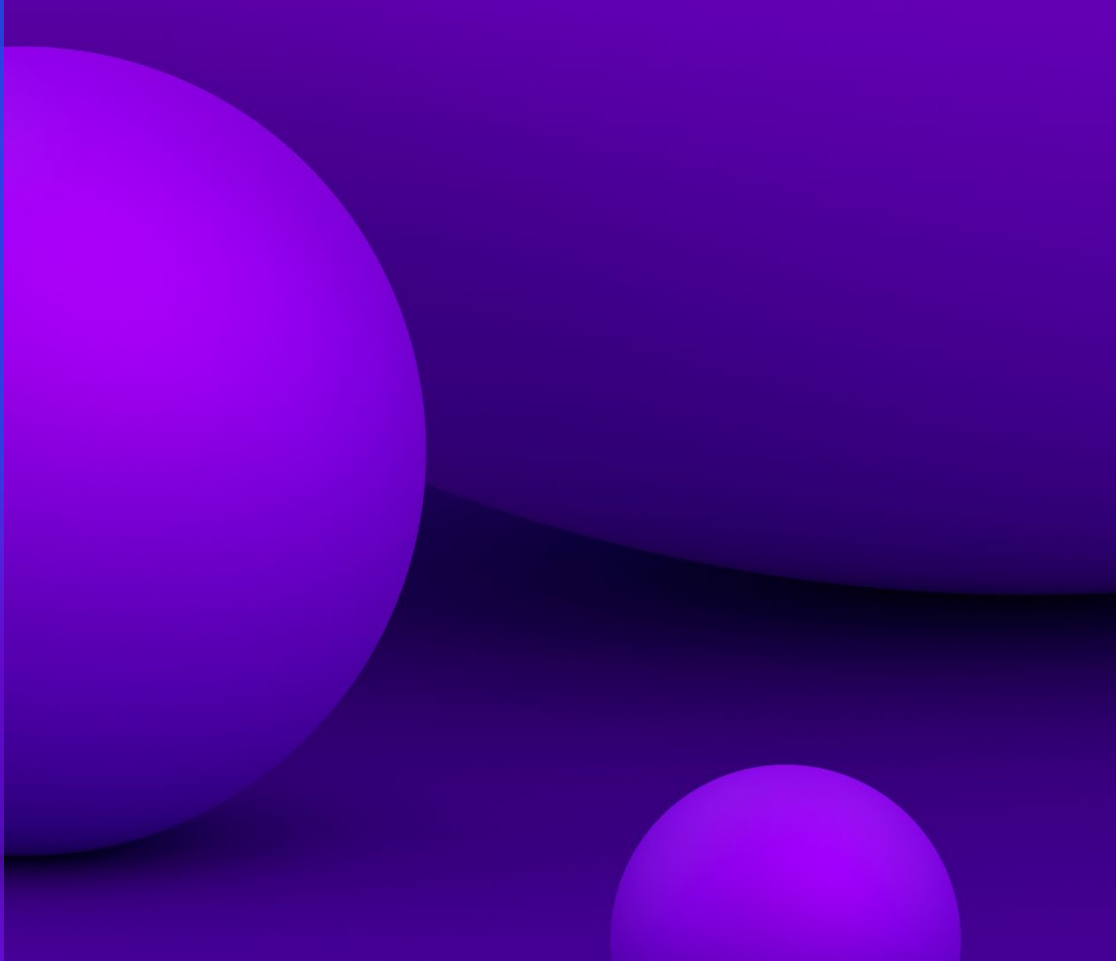
Corporation of the City of Kingston

**Audit Planning Report
for the year ending December 31, 2024**



Prepared as of October 17, 2024 for presentation to the Administrative Policies Committee on December 11, 2024

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



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Lead Audit Engagement Partner
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Audit Manager
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amalshiashaji@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.

4	Highlights	7	Audit strategy	10	Audit strategy - Group audit	14	Risk assessment
19	Key milestones and deliverables	20	Audit quality	22	Independence	24	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 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 (the “financial statements”) of the Corporation of the City of Kingston (the “City”) as of and for the year ending December 31, 2024, will be performed in accordance with Canadian generally accepted auditing standards.

Audit strategy

Group materiality \$12,000,000



Involvement of others

Audit strategy - Group audit

Total	Total assets	Total revenue
Total tested	93%	88%



Involvement of non-KPMG firms

Newly effective accounting and auditing standards



Accounting standards

- There are newly effective accounting standards in the current year.



Auditing standards

- There are newly effective and upcoming changes to auditing standards.
- We do not anticipate that these changes will have a significant impact on our audit of the City.

Risk assessment



Risk of management override of controls



Presumed risk of fraudulent revenue recognition

- This is a rebuttable significant risk. We have not identified any risk of material misstatement resulting from fraudulent revenue recognition.



Other significant risks



Other risks of material misstatement

- Government grants
- Payroll expenses (including related accruals)
- Operating expenses (including related accruals)
 - Tangible capital assets
- Employee future benefit obligations
 - Asset retirement obligations
 - Obligatory reserve funds
- Cash, long-term investments and long-term liabilities
 - Financial reporting

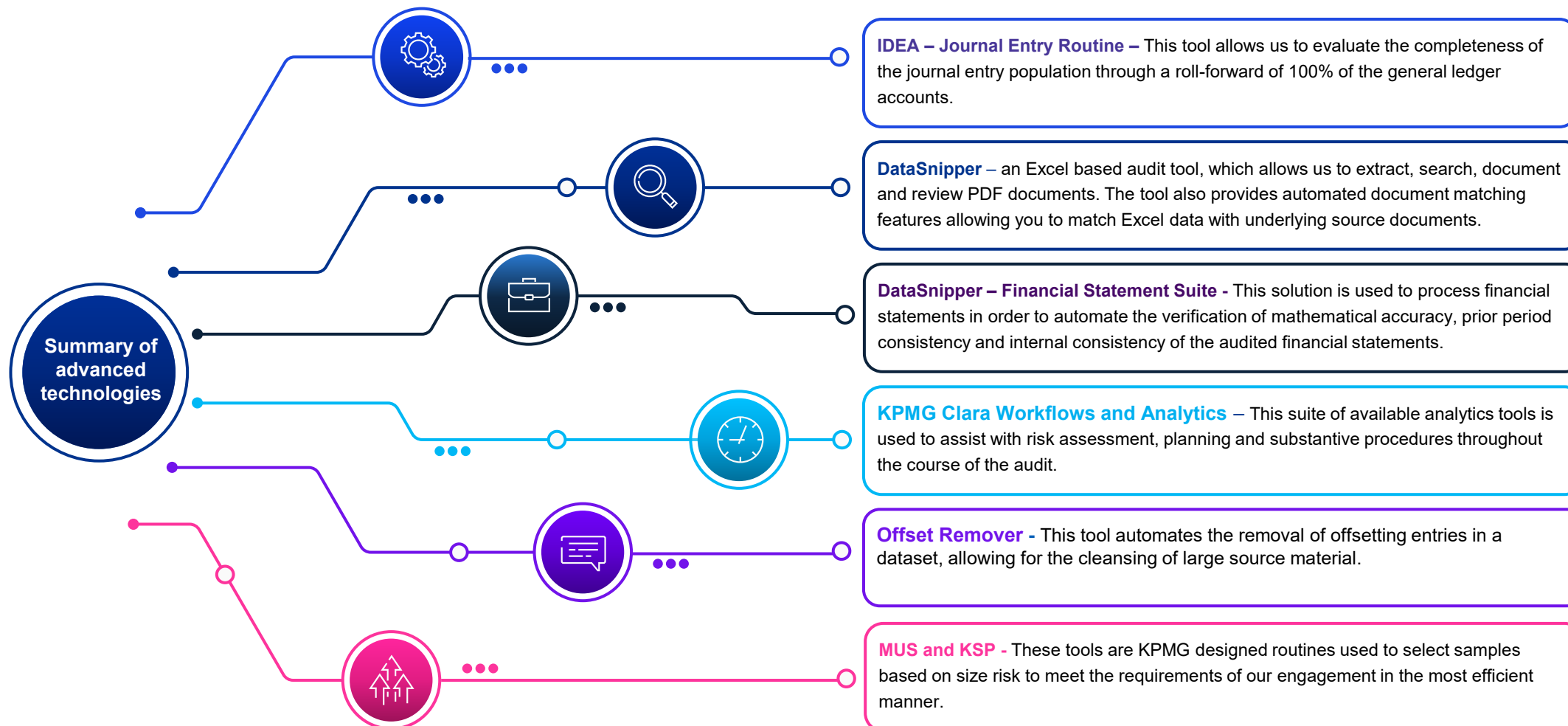


Technology highlights

KPMG Clara



We have technologies in our toolkit to continue to enhance the quality and effectiveness of the audit.





Updates to our prior year audit plan

Accounting Changes



Newly effective accounting standards



The amendments to PS 3400, *Revenue*, become effective for this year end (fiscal years beginning on or after April 1, 2023).

- The 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.



Newly effective accounting standards



PS 3160, *Public Private Partnerships (“P3s”)* becomes effective for this year end (fiscal years beginning on or after April 1, 2023).

- This standard 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.



Newly effective accounting standards

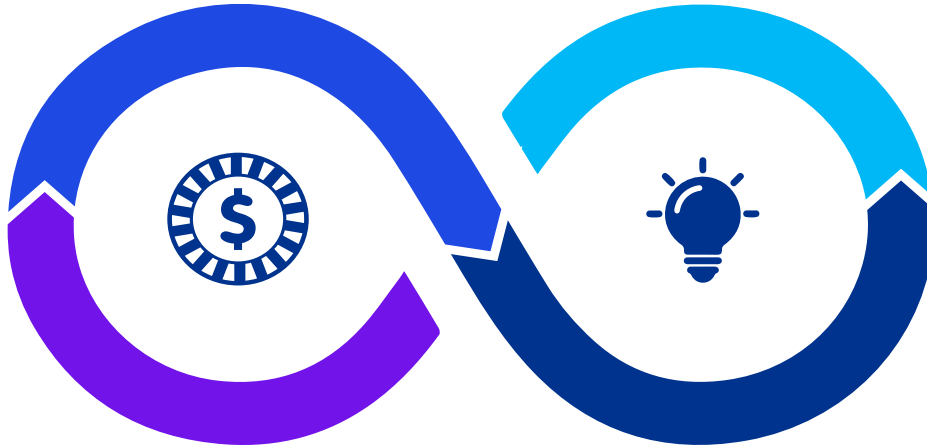


PSG-8, *Purchased Intangibles*, becomes effective for this year end (fiscal years beginning on or after April 1, 2023).

- 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.



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

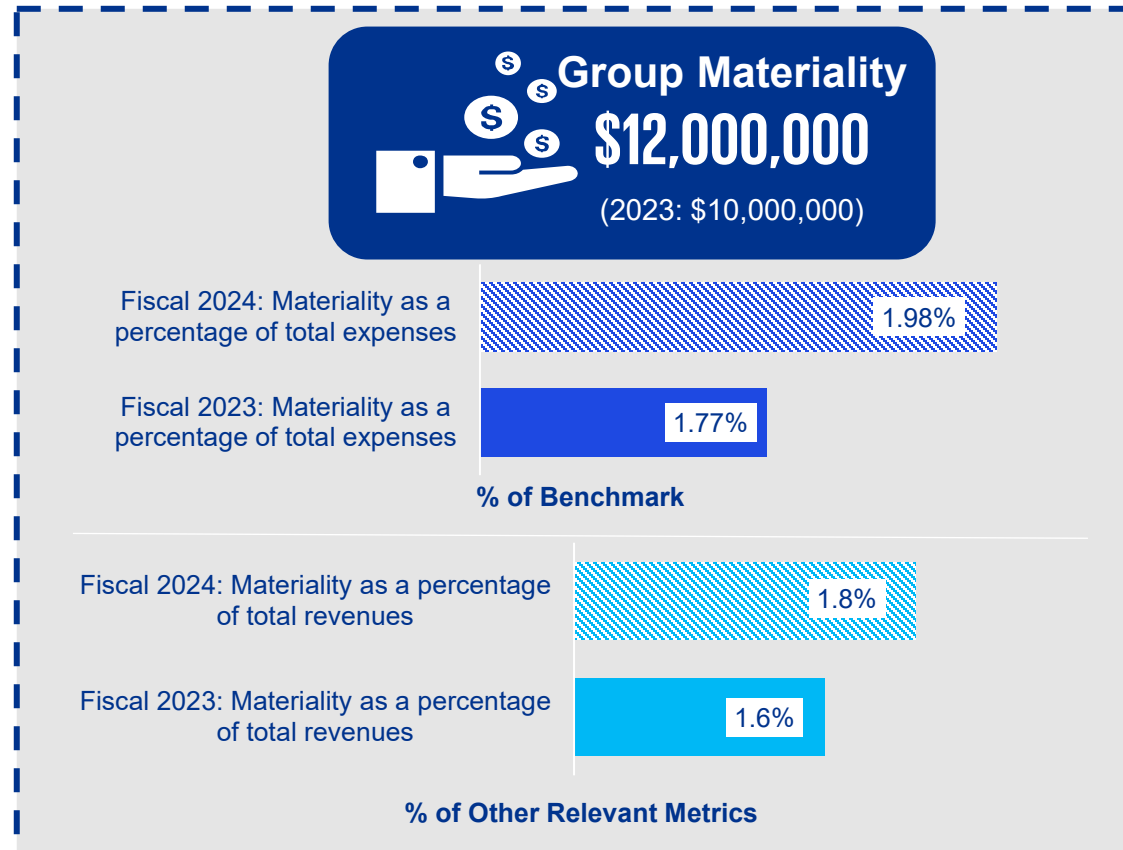
We also **use materiality** to evaluate the effect of:

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



Initial group materiality

Initial group materiality has been set using the prior year audited financial statements. Group performance materiality has been set at 75% of group materiality or \$9,000,000. 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
\$605,339,000
 (Fiscal 2023 - prior year total expenses: \$565,915,000)

Prior year total revenues
\$682,243,000
 (Fiscal 2023 - prior year total revenues: \$641,736,000)

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.



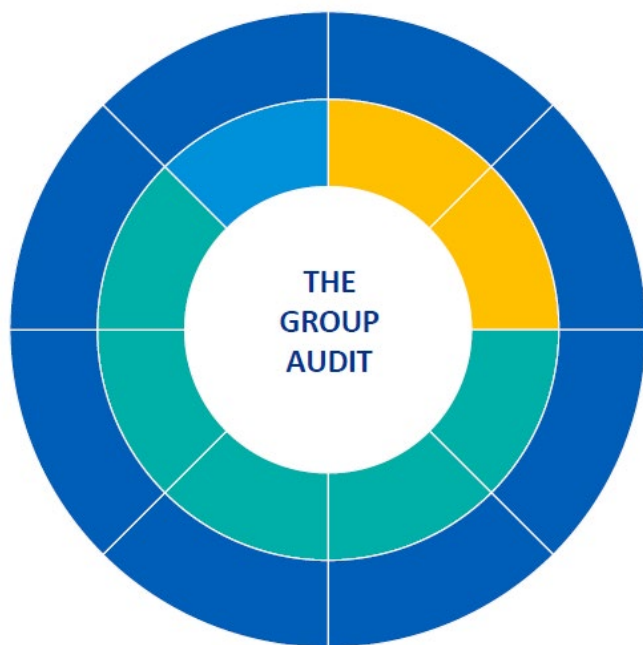
Involvement of others

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.



Group audit - components



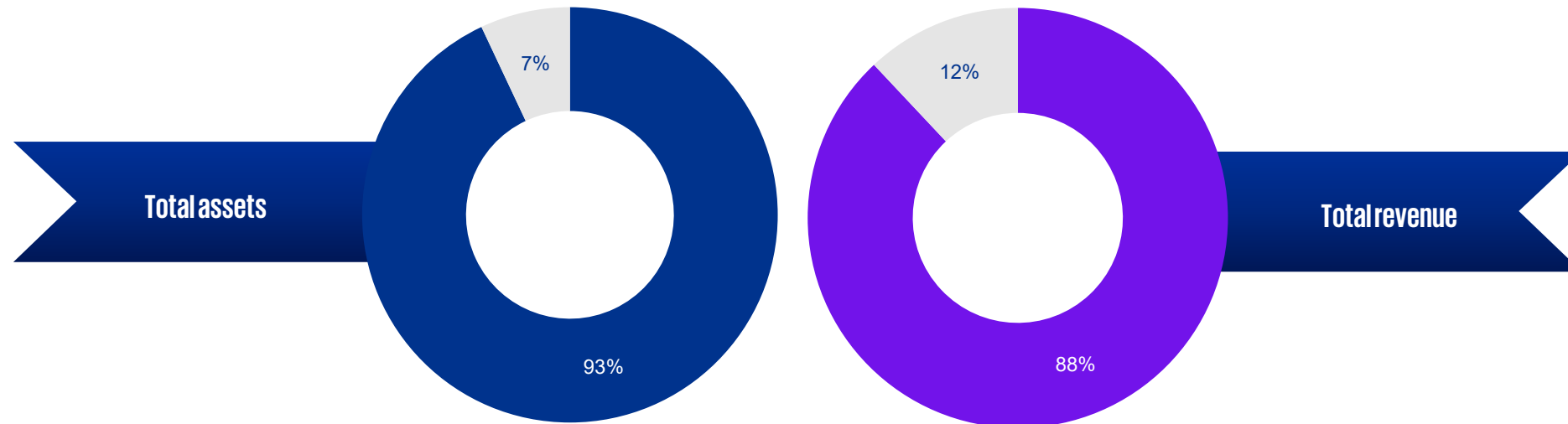
Procedures performed by	Legend
<p>Group Team: City of Kingston</p> <p>KPMG Canada – KPMG Kingston Partner, KPMG Kingston Senior Manager, KPMG Kingston Manager, KPMG Senior and Staff Accountants</p>	
<p>Financially Significant Component Auditors:</p> <ul style="list-style-type: none"> 1425445 Ontario Limited Kingston Hydro Corporation <p>KPMG Canada – KPMG Waterloo Partner, KPMG 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

We respond to identified and assessed risks of material misstatement to the group by performing further audit procedures.

Type of work performed	Total assets	Total revenue
Total full-scope audits	93%	88%
Total audit of one or more account balances and/or disclosures	-	-
Total specified audit procedures	-	-
Total work performed	93%	88%
Untested	7%	12%
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



Nature of our planned involvement in the work of component auditors

Our approach is summarized as follows:

<p>Determine the nature and extent of involvement</p>	<p>We plan to direct, supervise and review the work of all component auditors. The nature and extent of our direction, supervision and review of the work performed by component auditors is affected by:</p> <ul style="list-style-type: none"> • whether the risk assessment procedures that we perform at the group level provide us with enough information to identify and assess the group risks at the component; • the nature and circumstances (e.g. significance of the risks, judgements and size) of the component to the group audit; • the competence and capabilities of the component auditor; and • significant matters arising from communications with the component auditor.
<p>Robust direction through instructions and two-way communications</p>	<p>As part of our direction, we plan to issue detailed group audit instructions to component auditors, which will cover:</p> <ul style="list-style-type: none"> • the component auditor's responsibilities, including: <ul style="list-style-type: none"> • compliance with the relevant ethical requirements, including those related to independence, applicable to the group audit • the performance of risk assessment procedure at the component (when the risk assessment procedures that we perform at the group level do not provide us with enough information to identify and assess group risks of materiality misstatement at the component) • the performance of further audit procedures (e.g., control testing and/or substantive testing) on specific risks of material misstatement to the group financial statements, if any, such as the significant risks communicated to you in the Risk Assessment section of this Audit Planning Report. • matters relevant to their work and instructions relating to its performance. <p>As part of our direction, we plan to involve component auditors in the group audit risk assessment and planning discussions.</p>
<p>Comprehensive supervision and review through two-way communications</p>	<p>As part of our supervision and review, we plan to request the component auditor to communicate matters throughout the audit process that are relevant to the group audit, including:</p> <ul style="list-style-type: none"> • confirmations relating to having appropriate resources to perform the work • compliance with relevant ethical requirements including independence • the results of the performance of the work requested in our instructions, including those related to risk assessment and further audit procedures • significant matters arising from their work, such as control deficiencies and misstatements identified.



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
● Government grants		✓	Base
● Payroll expenses (including related accruals)		✓	Base
● Operating expenses (including related accruals)		✓	Base
● Tangible capital assets		✓	Base
● Employee future benefit obligations		✓	Base
● Asset retirement obligations		✓	Elevated
● Obligatory reserve funds		✓	Base
● Cash, long-term investments and long-term liabilities		✓	Base
● Financial reporting		✓	Base

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



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

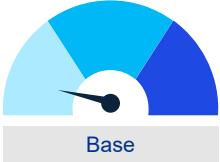
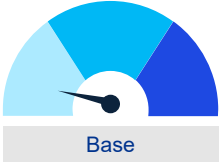
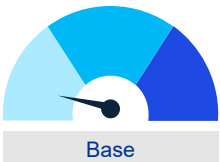
Our KPMG Clara DataSnipper is an automated vouching tool uses advanced Optical Character Recognition to automatically vouch unstructured data like invoices and contracts with a click of a button! This tool will be used throughout the audit allowing our teams to focus more attention on areas of higher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



[Click to learn more](#)






Other risks of material misstatement

Areas	Level of risk due to error	Our planned response
Government grants		<ul style="list-style-type: none"> – We will review the year-end reconciliation of closing grant balances, and obtain supporting documentation for significant reconciling items. – We will confirm certain balances or review supporting documentation for significant grant funds received by the City during the year. – We will complete substantive procedures to ensure appropriate recognition of revenue and related payables, deferrals and receivables, as required. – We will perform substantive procedures to address the eligibility of costs incurred.
Payroll expenses (including related accruals)		<ul style="list-style-type: none"> – Review the reconciliation of the personnel expenses in the payroll system to the general ledger. – Perform substantive audit procedures over salaries and benefits, including related accruals. – Significant payroll-related accruals will be recalculated and vouched to supporting documentation, including grievances, severance costs and retroactive pay, as applicable.
Operating expenses (including related accruals)		<ul style="list-style-type: none"> – We will perform substantive procedures over operating expenses and accounts payable and accrued liabilities. – We will perform a search for unrecorded liabilities and recalculate significant accruals. – A sample of expenses will be vouched to supporting documentation.

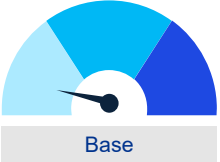
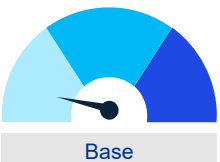
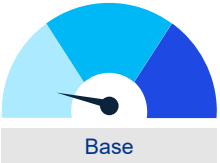


Other risks of material misstatement (continued)

Areas	Level of risk due to error	Our planned response
Tangible capital assets	 <p>Base</p>	<ul style="list-style-type: none"> – Vouch significant additions and disposals to supporting documentation. – Review of repair and maintenance expenses for proper accounting treatment. – Review the existence of the capital assets schedule with capital assets inventory maintained by management. – Perform analytical audit procedures to ensure adequacy of amortization. – Inquire as to the status of major capital projects and assess the classification of costs incurred. – Inquire as to the impairment of any capital assets. – Review presentation of capital assets note disclosure.
Employee future benefit obligations	 <p>Base</p>	<ul style="list-style-type: none"> – We will obtain the City's most recent actuarial extrapolation report and will agree the details to the provision and applicable note disclosure related to employee future benefit accruals. – We will perform required accounting estimates procedures per the auditing estimates standards including gaining a detailed understanding of the process used by Management to make the assumptions and develop procedures to test the reasonableness of the assumptions, completeness and accuracy of the data and resulting amount recorded in the City's financial statements.
Asset retirement obligations	 <p>Elevated</p>	<ul style="list-style-type: none"> – In the post-implementation year, update management's process on ensuring this calculation is complete and accurate. – Obtain management's calculation of the asset retirement obligation liability and perform substantive testing on any changes during the year, including the impacts of any remediation or construction activity. – Review the note disclosures prepared by management to ensure compliance with PS 3280, Asset retirement obligations.



Other risks of material misstatement (continued)

Areas	Level of risk due to error	Our planned response
Obligatory reserve funds	 <p>Base</p>	<ul style="list-style-type: none"> – We will review the components of obligatory reserve funds to ensure they meet the definition for deferral as an obligatory reserve fund. – On a sample basis, we will select a sample of transfers into and out of obligatory reserve funds, including development charges and any related exemptions, to ensure they have been appropriately recorded.
Cash, long-term investments and long-term liabilities	 <p>Base</p>	<ul style="list-style-type: none"> – Direct confirmation of balances with third parties. – Review of bank reconciliations and vouch significant reconciling items to supporting documentation. – Reviewing of banking agreements, including new debt arrangements, to ensure any covenants and restrictions are appropriately disclosed, as applicable
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. – Incorporate new and emerging items identified throughout the year-end and subsequent to year-end to ensure accurately recorded and disclosed in the financial statements.



Key milestones and deliverables





How do we deliver audit quality?

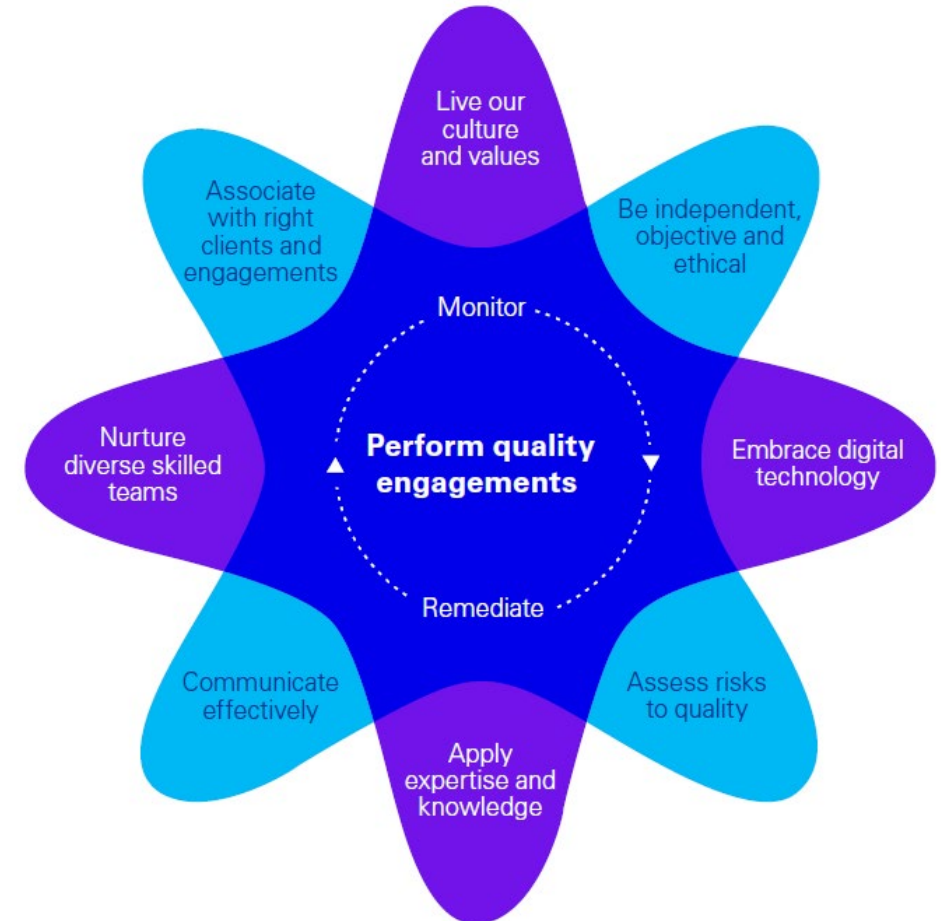
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.

 [KPMG Canada 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**.



Doing the right thing. Always.



Indicators of audit quality (AQIs)

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 on the conclusion of our audit.



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



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

-  Nothing to report
-  Some matters to report
-  Specific matters to report



Independence

As a firm, we are committed to being and being seen to be independent. We have strict rules and protocols to maintain our independence that meet or exceed those of the IESBA Code¹ and CPA Code. The following are the actions or safeguards applied to reduce or eliminate threats to an acceptable level:



Dedicated ethics & independence partners



Process for reporting breaches of professional standards and policy, and documented disciplinary policy



Ethics, independence and integrity training for all staff



International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest



Operating policies, procedures and guidance contained in our quality & risk management manual



Mandated procedures for evaluating independence of prospective audit clients



Restricted investments and relationships



Annual ethics and independence confirmation for staff

Statement of compliance

We confirm that, as of the date of this communication, **we are independent** of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.



¹ International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)



Independence (continued)



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.

Description of additional service

- 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 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

Appendices

1

Communications

2

Insights

3

New auditing standards

4

Technology



Appendix 1a: 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: 2022 Interim Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2023 Interim Inspections Results](#)
- [CPAB Regulatory Oversight Report: 2023 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 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 1b: Required inquiries of the Committee



Inquiries regarding risk assessment, including fraud risks

- What are the Committee's views about fraud risks, including management override of controls, in the City? And have you taken any actions to respond to any identified fraud risks?
- Is the Committee aware of, or has the Committee identified, any instances of actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets?
 - If so, have the instances been appropriately addressed and how have they been addressed?
- How does the Committee exercise oversight of the City's fraud risks and the establishment of controls to address fraud risks?



Inquiries regarding company processes

- Is the Committee aware of tips or complaints regarding the City's financial reporting (including those received through the Committee's internal whistleblower program, if such programs exist)? If so, the Committee's responses to such tips and complaints?



Inquires regarding related parties and significant unusual transactions

- Is the Committee aware of any instances where the City entered into any significant unusual transactions?
- What is the Committee's understanding of the City's relationships and transactions with related parties that are significant to the City?
- Is the Committee concerned about those relationships or transactions with related parties? If so, the substance of those concerns?



Appendix 2: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, Councils 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 Assurance & Related Services, Canadian Securities 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 2024

The key issues driving the audit committee agenda in 2024.

Sustainability Reporting

Resource centre on implementing the new Canadian reporting standards

IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on accounting, financial reporting and sustainability reporting.





Appendix 3: Newly effective and upcoming changes to auditing standards

Effective for periods beginning on or after December 15, 2023

ISA 600/CAS 600

.....

Revised special considerations – Audits of group financial statements

Deals with special considerations that apply to a group audit, including when component auditors are involved.

The new and revised requirements also strengthen the auditor's responsibilities related to:

- Professional skepticism;
- Planning and performing a group audit;
- Two-way communications between the group auditor and component auditors; and
- Documentation.

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



Appendix 4: Technology

Our technology story



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.



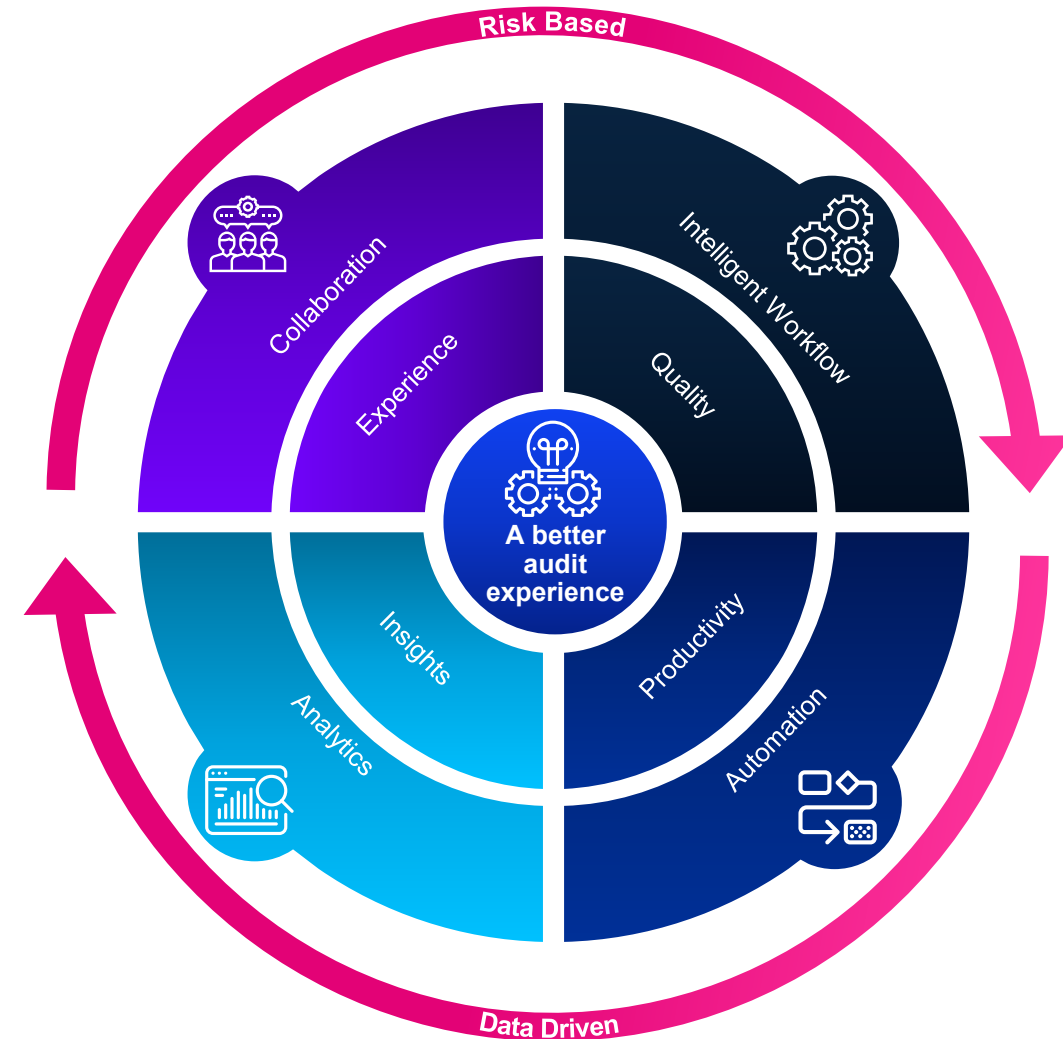
Intelligent workflow

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 4: Technology (continued)

Expanding the use of technology



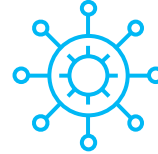
Analytics

- AI Transaction Scoring
- Audit Routine Catalogue
- Data Visualization
- Group Scoping Tool
- Matching Routines
- Process Mining Analytics
- KPMG Forecast Analytics Suite



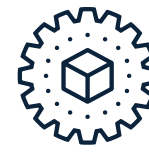
Automation

- Automated Industry Routines
- Confirmation
- Data Extraction Scripts
- DataShare
- DataSnipper
- Inventory Counter App
- iRadar and iNav
- Offset Remover



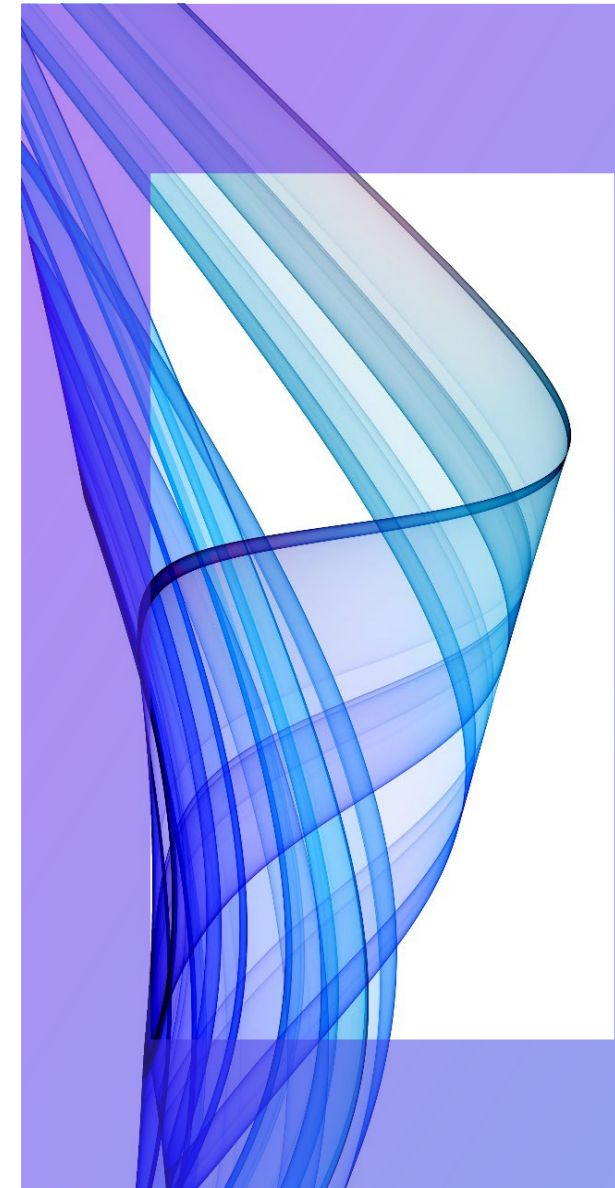
Collaboration

- DocuSign™
- KPMG Clara for Clients



Workflow

- KPMG Clara Workflow
- Account Analysis
- Journal Entry Analysis
- Planning Analytics





Appendix 4: Technology (continued)

Continuous evolution

Our investment: \$5B

We are in the midst of a five-year investment to develop our people, digital capabilities, and advanced technology.

Responsive delivery model

Tailored to you to drive impactful outcomes around the quality and effectiveness of our audits.

Result: A better experience

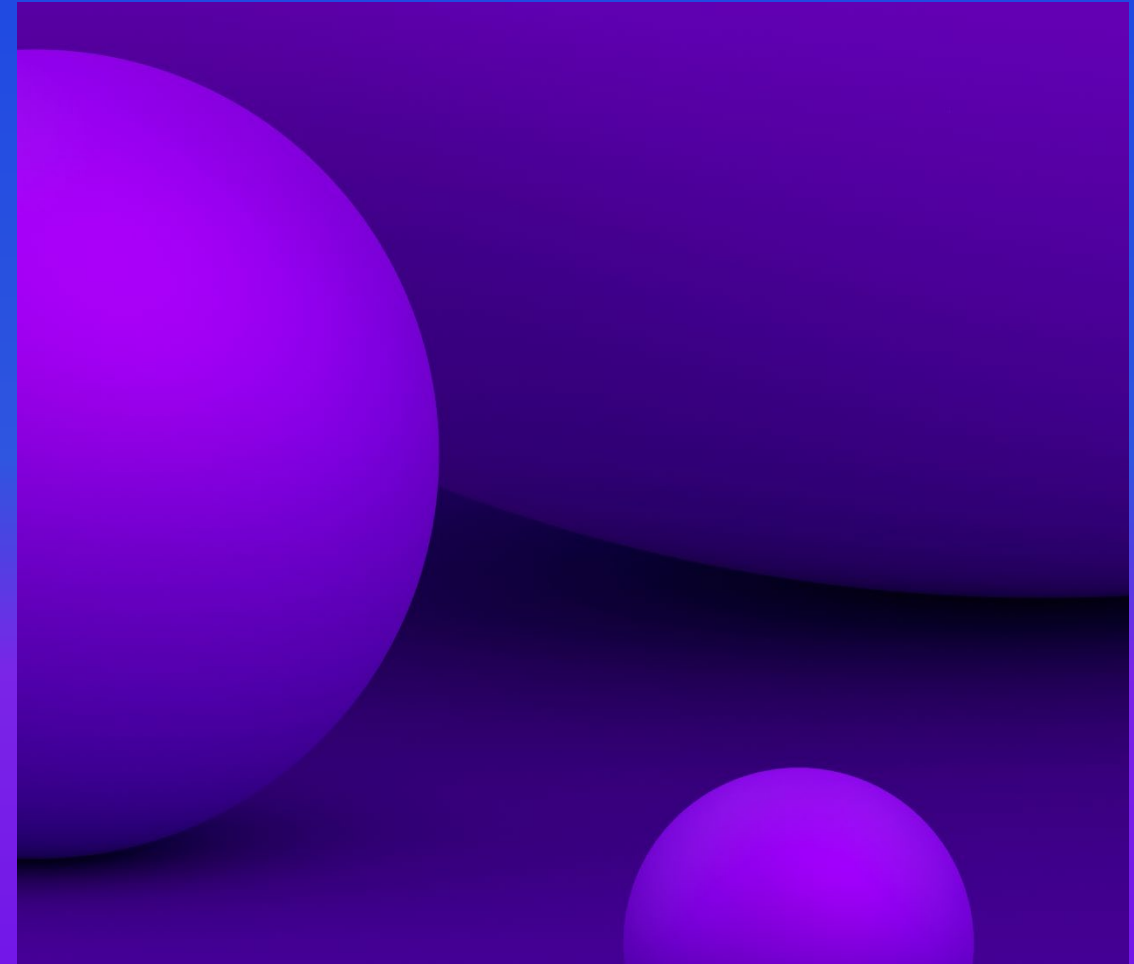
Enhanced quality, reduced disruption, increased focus on areas of higher risk, and deeper insights into your business.





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

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**City of Kingston
Report to Administrative Policies
Committee Report Number AP-25-003**

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: December 11, 2024
Subject: Tax Write Offs Pursuant to the Municipal Act, 2001 (2024-3)

Council Strategic Plan Alignment:

Theme: Regulatory & compliance

Goal: See above

Executive Summary:

The purpose of this report, in accordance with the provisions of Section 357 and 358 of the [Municipal Act, 2001](#), is to recommend that taxes in the amount of \$175,610.92 be written off and removed from the tax roll. The municipal portion of these write-offs are provided for in the annual operating budget estimates.

Recommendation:

That the Administrative Policies Committee recommends to Council on December 17, 2024:

That Council approve the cancellation, reduction, or refund of taxes pursuant to applications made under Sections 357 and 358 of the *Municipal Act, 2001* totaling \$175,610.92 of which \$137,229.31 is the City's portion and the amount charged back to the school boards is \$38,381.61, for the properties listed in Exhibit A to Report Number AP-25-003.

December 11, 2025

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, Commissioner, Community Services	Not required
Neil Carbone, Commissioner, Corporate Services	Not required
David Fell, President & CEO, Utilities Kingston	Not required
Brad Joyce, Commissioner, Infrastructure, Transportation & Emergency Services	Not required

December 11, 2025

Options/Discussion:

Page 3 of 4

Background

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
- 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 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).

Analysis

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 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.

December 11, 2025

Page 4 of 4

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.

Public Engagement

None

Existing Policy/By-Law

Section 357 and 358 of the [Municipal Act, 2001](#), S.O. 2001, c. 25, as amended, provides for the cancellation, reduction or refund of all or part of taxes levied for reasons as provided.

Notice Provisions

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

Financial Considerations

Tax write off provisions exist in the annual operating budget estimates. The 2024 operating results will reflect the tax adjustments as recommended in this report.

Contacts:

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

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								
1899	090.050.00801.0000	96-100 Innovation Drive	28-Feb-24	31-Dec-24	357(1)(d) Fire, Demo	CTN	1,480,900	\$ 77,245.70
						DTN	1,343,200	-
						DUN	56,100	-
						CUN	(56,200)	-
1900	040.110.10600.0000	4 Harvey Street	26-Apr-24	31-Dec-24	357(1)(c) Became Exempt	ITN	1,145,500	\$ 34,570.84
						IUN	24,500	-
						EN	(1,170,000)	-
1901	080.190.12564.0000	143 Resource Road	16-May-24	31-Dec-24	357(1)(c) Became Exempt	IXN	123,000	\$ 3,187.80
						EN	(123,000)	-
1903	070.150.00105.0000	730 King Street West	28-Feb-22	31-Dec-22	357(1)(c) Became Exempt	RTEP	796,000	\$ 9,368.92
						EN	(796,000)	-
1904	070.150.00105.0000	730 King Street West	1-Jan-23	31-Dec-23	357(1)(c) Became Exempt	RTEP	796,000	\$ 11,499.09
						EN	(796,000)	-
1905	080.130.18200.0000	4094 Bath Road	12-Mar-24	31-Dec-24	357(1)(d) Fire, Demo	RTEP	10,000	\$ 112.97
1906	080.200.14300.0000	2956 Princess Street	5-Jul-24	31-Dec-24	357(1)(d) Fire, Demo	RTEP	146,000	\$ 1,006.43
1907	080.200.14200.0000	2964 Princess Street	5-Jul-24	31-Dec-24	357(1)(d) Fire, Demo	RTEP	118,000	\$ 813.42
1908	080.181.00190.0000	175 Splinter Court	17-Jun-24	31-Dec-24	357(1)(d) Fire, Demo	RTEP	366,000	\$ 2,775.29

Application Number	Roll Number	Property Location	From	To	Reason for Adjustment	Property Tax Class	Assessed Value Change	Amount of Tax Cancellation
1911	090.010.25800.0000	4044 Seabrooke Road	1-Jan-24	31-Dec-24	357(1)(f) Clerical Error	RTEP	77,000	\$ 1,051.29
1914	080.180.00600.0000	1300-1350 Bath Road	1-Sep-24	31-Dec-24	357(1)(c) Became Exempt	STN	1,840,456	\$ 20,171.91
						SUN	27,300	-
						EN	(1,821,456)	-
						CUN	(27,300)	-
						CTN	(19,000)	-
1917	080.010.03700.0000	12 Dale Street	10-Sep-24	31-Dec-24	357(1)(d) Fire, Demo	RTEP	135,000	\$ 584.22
Section 358(1) Applications								
1909	090.010.25800.0000	4044 Seabrooke Road	1-Jan-22	31-Dec-22	358(1) Clerical Error	RTEP	77,000	\$ 984.35
1910	090.010.25800.0000	4044 Seabrooke Road	1-Jan-23	31-Dec-23	358(1) Clerical Error	RTEP	77,000	\$ 1,019.74
1912	090.020.26280.0000	2485 Hitchcock Road	1-Jan-23	31-Dec-23	358(1) Clerical Error	RTEP	124,000	\$ 1,642.19
1913	090.020.26280.0000	2485 Hitchcock Road	1-Jan-22	31-Dec-22	358(1) Clerical Error	RTEP	124,000	\$ 1,585.17
1915	040.020.03802.0000	11 James Street	1-Jan-22	31-Dec-22	358(1) Clerical Error	RTEP	281,000	\$ 3,932.23
1916	040.020.03802.0000	11 James Street	1-Jan-23	31-Dec-23	358(1) Clerical Error	RTEP	281,000	\$ 4,059.36
Total								\$ 175,610.92
<u>Distribution of Amounts</u>								
Municipal Portion								\$ 137,229.31
School Portion								\$ 38,381.61
Total								\$ 175,610.92