

# City of Kingston By-Law Number 2025–XX

## **A By-Law to Appoint KPMG LLP as Auditor for the City of Kingston and Its Local Boards for a Period of Three Years (2025-2027), with the Option of Extending the Appointment for Two Additional Years (2028-2029)**

1 <sup>st</sup> Reading	August 12, 2025
2 <sup>nd</sup> Reading	August 12, 2025
3 <sup>rd</sup> Reading	August 12, 2025
Passed	August 12, 2025

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# City of Kingston By-Law Number 2023–XX

## By-Law to Appoint KPMG LLP as Auditor for the City of Kingston and Its Local Boards for a Period of Three Years (2025-2027), with the Option of Extending the Appointment for Two Additional Years (2028-2029)

### 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.

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

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.

A single tier municipality may provide any service or thing that the municipality considers necessary or desirable for the public (*Municipal Act, 2001*, s. 10 (1)).

Pursuant to subsection 10 (2) of the *Municipal Act, 2001*, a single-tier municipality may pass by-laws respecting:

- (a) governance structure of the municipality and its local boards;
- (b) accountability and transparency of the municipality and its operations and of its local boards and their operations;
- (c) financial management of the municipality and its local boards;
- (d) economic, social and environmental well-being of the municipality, including respecting climate change;
- (e) services and things that the municipality is authorized to provide under subsection 10 (1) of the *Municipal Act, 2001*;

## 1. Interpretation

1.1 This by-law may be cited as the By-Law to Appoint KPMG LLP as Auditor for the City of Kingston and Its Local Boards for a Period of Three Years (2025-2027), with the Option of Extending the Appointment for Two Additional Years (2028-2029).

1.2 In this by-law:

“**City**” means The Corporation of the City of Kingston;

“**clerk**” means the *person* appointed by the *City* as clerk and includes the *clerk’s* designate;

“**council**” means the council of the *City*;

“**law**” means all applicable Acts of Parliament, Acts enacted by the Legislature, and by-laws enacted by *council*, and any regulations, codes, directions, licences, orders, permits or rules made under any of them;

“**Municipal Act, 2001**” means the *Municipal Act, 2001*, S.O. 2001, c.25;

“**treasurer**” means the *person* appointed by the *City* as treasurer and includes the *treasurer’s* designate;

1.3 For the purposes of interpreting this by-law:

- (a) a reference to any legislation, regulation, or by-law or to a provision thereof includes a reference to any legislation, regulation or by-law enacted, made or passed in substitution thereof or amendment thereof;
- (b) any reference to legislation includes all of the regulations made thereunder;
- (c) “include”, “includes” and “including” indicate that the subsequent list is not exhaustive; and
- (d) “to provide” includes to furnish, to offer, to perform, and to solicit, and “providing” and “provision” have corresponding meanings.

## Exhibit A to Report Number AP-25-016

- 1.4 This by-law will not be interpreted as exempting any *person* from the requirement to comply with any other *City* by-law or federal or provincial legislation. In the event of conflict between the provisions of this by-law and any other *City* by-law, the provision that establishes the higher standard of health, safety and well-being of *persons* and protection of *persons* will apply.

### **2. Appointment of Auditor**

- 2.1 The firm of KPMG LLP is hereby appointed as the Auditor for The Corporation of the City of Kingston, Downtown Kingston Business Improvement Area and Kingston-Frontenac Public Library for the period January 1, 2025 to December 31, 2027, with the option of appointment for two additional years for the period January 1, 2028 to December 31, 2029.
- 2.2 Council delegates authority to the Chief Financial Officer and City Treasurer, or delegate, at his/her discretion, to extend the appointment of KPMG LLP as auditor of The Corporation of the City of Kingston and its local boards by exercising the option of appointment for two additional years for the period January 1, 2028 to December 31, 2029.
- 2.3 Council delegates authority to the Chief Financial Officer and City Treasurer, or delegate, to sign audit engagement letters with KPMG LLP, in a form satisfactory to the City Solicitor, to engage KPMG LLP to conduct audits on behalf of the City of Kingston and its local boards for the period January 1, 2025 to December 31, 2027, as well as any extensions of appointment.
- 2.4 This By-Law shall come into force and take effect on the date of its passing.

### **3. Miscellaneous**

- 3.1 If a court of competent jurisdiction declares any provision, or any part of a provision, of this by-law to be invalid, or to be of no force and effect, it is the intention of *council* in enacting this by-law that each and every provision of this by-law authorized by law be applied and enforced in accordance with its terms to the extent possible according to law.
- 3.2 This by-law will come into force and take effect on the date it is passed.

**Exhibit A to Report Number AP-25-016**

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Its Local Boards for a Period of Three Years (2025-2027), with  
the Option of Extending the Appointment for Two Additional  
Years (2028-2029)

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Janet Jaynes  
Acting City Clerk

Bryan Paterson  
Mayor