



**City of Kingston
Report to Council
Report Number 26-115**

To: Mayor and Members of Council
From: Jenna Morley, City Solicitor
Resource Staff: Janet Jaynes, City Clerk
Date of Meeting: May 19, 2026
Subject: Election Compliance Audit Committee 2026 - 2030

Council Strategic Plan Alignment:

Theme: Regulatory & compliance

Goal: See above

Executive Summary:

The purpose of this report is to request that Council approve the mandate for the Election Compliance Audit Committee (the Committee) for the 2026 – 2030 term of Council. The *Municipal Elections Act, 1996* requires that municipalities establish a compliance audit committee before October 1 in the year of a municipal election. This report contains further details regarding the duties, membership, and recruitment process for the Committee.

Recommendation:

That Council approve A By-Law to Amend City of Kingston By-Law Number 2023-204, Committee By-Law, attached as Exhibit A to Report Number 26-115.

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Authorizing Signatures:

ORIGINAL SIGNED BY CITY SOLICITOR

Jenna Morley, City Solicitor

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 & Emergency Services	Not required
David Fell, President & CEO, Utilities Kingston	Not required
Desirée Kennedy, Chief Financial Officer & City Treasurer	Not required
Ian Semple, Commissioner, Transportation & Infrastructure Services	Not required

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Options/Discussion:**Background**

Subsection 88.37 of the *Municipal Elections Act, 1996* (the Act) requires municipalities to establish a compliance audit committee before October 1 of an election year for the purposes of the Act. A compliance audit committee (the Committee) is tasked with the following:

1. Granting or rejecting applications from an elector entitled to vote in an election that believes that a candidate or registered third party advertiser has contravened a provision of the Act related to election campaign finances. If an application is granted, the Committee appoints an auditor to conduct a compliance audit of the candidate's or registered third party advertiser's election campaign finances. Upon receiving the auditor's report, and if the report concludes the candidate or registered third party advertiser contravened a provision of the Act related to election campaign expenses, the Committee will decide whether to commence a legal proceeding against the candidate or registered third party advertiser.
2. Determine whether to commence legal proceedings against an individual contributor to the campaign of a candidate or registered third-party advertiser for exceeding any contributor limits under the Act. The City Clerk is responsible for reviewing the financial statements submitted by candidates or registered third parties and submitting reports of any potential violations to the Committee. Upon consideration of a report from the City Clerk, the Committee will decide whether to commence a legal proceeding against the contributor.

In both above cases the Committee is required to provide brief written reasons for any decisions.

The Act specifies that the Committee shall consist of between three to seven members. For efficiency and due to the low volume of applications received, City staff are recommending three members be appointed to the Committee. Members of the Committee must not include:

- employees of the municipality;
- members of the municipal council;
- candidates in an election for which the committee is established; and
- any person who is a registered third-party advertiser in an election for which the committee is established.

To avoid a potential conflict of interest, any person appointed to the Committee must agree, in writing, to not undertake the audits or preparation of financial statements for any candidates or registered third-party advertisers during the 2026 municipal election or any by-election that may take place before the end of the term in 2030. Members of the Committee are appointed for the

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term of Council that takes office in 2026 and serve in the instance of any by-elections that may occur before the end of the term in 2030.

Upon approval of the mandate, staff will begin recruitment for members. Members will be sought that have skills and experience in the following areas:

- accounting and auditing, with experience in preparing or auditing the financial statements of municipal candidates;
- college or university professors with expertise in political science or local government administration;
- legal professionals; and
- other individuals with knowledge of the campaign financing rules in the Act.

Staff anticipate a Nominations Committee meeting will be held in mid June where the Committee would consider applications and recommend appointments to Council. Council would consider the Committee's recommendations at its meeting in July.

School boards are also required by the Act to establish compliance audit committees for board trustee elections. Some Ontario municipalities elect to partner with their local school boards to create joint compliance audit committees. The City of Kingston contacted the four area school boards with an offer to form a joint committee that would consider any audits of school board trustee candidates who ran for election in Kingston. Citing language and geographic restrictions, none of the four area school boards elected to partner with the City as part of its compliance audit committee.

Existing Policy/By-Law

[Municipal Elections Act, 1996](#)

[City of Kingston By-Law Number 2023-204, Committee By-Law](#)

Financial Considerations

Each member of the Committee receives a \$240 honoraria per meeting attended, including any training session(s). These fees are budgeted for in the Clerk's Department annual operating budget for committee member honoraria.

Contacts:

Janet Jaynes, City Clerk, 613-546-4291 extension 1262

Other City of Kingston Staff Consulted:

Derek Ochej, Deputy City Clerk, Legislative Services

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Exhibits Attached:

Exhibit A - A By-Law to Amend City of Kingston By-Law Number 2023-204, Committee By-Law