



Our Ref: MB/MF/99024

Auditor General
National Audit Office
Notre Dame Ravelin,
Floriana FRN 1601

21 May 2024

Re: Management letter for audit for the period ended 31st of December 2023

Dear Sir,

We are in receipt of the management letter received on the 30 April 2024 in relation to the annual audit of the Council's financial statements for the year ended 31st of December 2023. Whilst we would like to take this opportunity to thank your firm for the professional services and co-operation provided to the Local Council during their fieldwork, we would also like to comment as follows:

1. Previous management letter

The issues in respect of previous years management letter will be tackled in detail under their respective section.

2. Fixed Asset Registry

2.1 to 2.3 The Local Council will include the missing details in the Fixed Asset registry when possible.

2.4 to 2.5 The difference identified by the auditors of € 52,930 mainly relates to Assets under construction not yet included in the Fixed Assets Registry since the assets are not yet in operation.

The Local Council is aware that there is a difference of € 6,425 between the FAR and Financial statements as per Reconciliation statement.

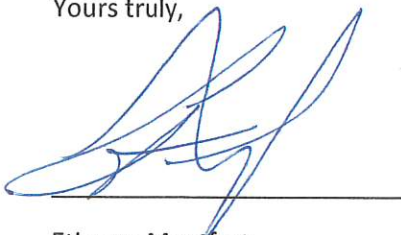
3. Receivables

3.1& 3.2 The Local Council will report the Loqus debtor and related Provision for Bad debts in the accounting system.

Alternative procedures on debtors.

3.3 & 3.4 The Local Council has agreed to the adjustment proposed by the auditors. Old balances in the accounts have been all cleared during the year following recommendations by the auditors in previous year.

Yours truly,



Etienne Montfort

Executive Secretary



Dr Dorian Sciberras

Mayor