



Our Ref: PC/mf/114425

The Director  
Auditor General  
National Audit Office  
Notre Dame Ravelin  
Floriana FRN 1601  
Malta

29 May 2025

**Re: Management letter for audit for the period ended 31<sup>st</sup> of December 2024**

Dear Sir,

We are in receipt of the management letter received on the 29 April 2025 in relation to the annual audit of the Council's financial statements for the year ended 31<sup>st</sup> of December 2024. 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 € 16,989 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 € 7,905 between the FAR and Financial statements as per Reconciliation statement provided by the auditors.

### 3. Receivables

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

### 4. Deferred Income

4.1 & 4.2 As explained to the auditors the grant relate to the Accessibility Scheme given to the Local Council in 2011. An amount of € 3,400 was used when the Local Council purchased the stairlift. The difference of € 3,200 will be utilized once the Local Council incurs expenses to give fully access to its premises or the Council Hall. It is expected that such works will be done in 2025 or 2026.

### 5. Expenditure

5.1 & 5.2 The Local Council took note that in the FS5 the Councilors allowances for March and June were not reported. However, these were correctly reported in the years reconciliation of the FS7 and FS3.

Yours truly,



Etienne Montfort  
Executive Secretary



Dr Dorian Sciberras  
Mayor