



National Audit Office

Notre Dame Ravelin

Floriana FRN 1601

Date: 4th June 2024

Financial Statements for the year ended 31st December 2023 - Management Letter

Reference is made to the Auditor's management letter dated 13th May 2024 ref: MB/bb/109424. In terms of Section P2.06P (d.02) of the Local Councils (Audit) Procedures 2006, on behalf of the Marsa Local Council (hereinafter, "the Council"), we are presenting herewith the following comments on the points raised. During the year of the financial year 2023, the Council was under the headship of Mr Edward Spiteri Audibert as the Executive Secretary. Ms Mariella Strout first assumed responsibility as Deputy Executive Secretary from 8th May 2024.

The Management Letter was presented to the Council for discussion during Council Meeting number 80 which was held on the 04th June 2024. Consequently, the following comments were discussed and approved accordingly.

1. Previous Management Letter

The matters in respect of previous year management letter will be tackled in detailed under their respective sections.

2. Trade Creditors

The Local Council has accepted the adjustment proposed by the auditors. The Local Council will ensure that creditors statements are obtained for material creditors before the conclusion of the financial statements.

3. LES receivables

The difference between the LES debtor in the accounting system and the balance as per Loqus system will be adjusted. However, as stated by the auditors this will be not result in any adjustment to the financial statements since the same adjustment will be passed on the provision for doubtful debts.

4. Wasteserv Reconciliation

The Local Council will ensure that a transaction history is obtain from Wasteserv Malta before the conclusion of accounts.

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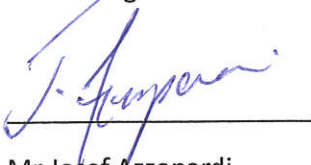
 marsa.lc@gov.mt  Marsa Local Council

5. Expenditure

The Local Council will ensure that the petty cash summaries will include all the details including the nominal account numbers where are being posted.

Conclusion

As a follow-up, the Council will seek to address all the issues raised in this year's management letter and any points still pending from the previous one. However, we reiterate that certain points mentioned are outside the control of the Council and hence very difficult to rectify. During the coming year, the Council will continue to further strengthen and improve its operations, controls and accounting records.



Mr Josef Azzopardi

Mayor



Ms Mariella Strout

Deputy Executive Secretary