



Kunsill Lokali
L-Imnsida

REF: 727:C-2022

The Auditor

Grant Thornton

Fort Business Center

Triq l-Inforjatur, Zone1

Central Business District

Birkirkara.

CBD 1050

8th August 2022

Re-Management letter for Audit for year ending 31st December 2021.

We are in receipt of the management letter dated 28th June 2022, in connection with the annual audit of the L-Imnsida Local Council (L.C) financial records for the year ending 31st December 2021.

Whilst we would like to take this opportunity to thank your firm for the services and cooperation provided to the L.C during their field work, we would also like to comment as follows:

1 Previous management letter

1.1 Income

The L.C took note refer to replies in 2.3

1.2 Expenditure

The L.C took note.

1.3 Payroll

The L.C took note.

1.4 Fixed assets

The L.C took note.

1.5 Debtors

The L.C took note refer to replies in 3.5 & 3.3

1.6 Creditors

The L.C took note

1.7 Bank and cash

The L.C took note

1.8 Financial statements

The L.C took note refer to replies in 4.1

2 Income

Other Government income



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I-Msida

Points 2.1 -2.2. Remarks noted and the L.C will abide.

Points 2.3 -2.4. Remarks noted and the L.C will abide.

Joint Committee

Points 2.5 -2.7. Remarks noted and as the LC stated in the previous year's reply to the management letter there are no prospects about receiving any further income from the Joint Committee. The amounts shown due date back since 2010 and the issue is raised following every annual audit. Therefore, the LC agrees that the Joint Committee issues / liquidation need to be addressed and can only be resolved at higher levels. Once If any Joint Committee funds are distributed, they will be taken as local enforcement income in the year in which they are received

3 Debtors

LES receivables

Points 3.1 -3.2. Remarks noted and the L.C will consult with Loqus as recommended

Overdue receivables

Points 3.3 -3.4. Remarks noted and the L.C is reviewing the overdue receivables amounts from LESA & Wasteserv Malta Ltd. Any issues that may arise about recoverability will be adequately addressed and provided for as recommended.

Confirmation of debtors

Points 3.5 -3.47 remarks noted and as stated above the L.C is reviewing the Wasteserv Malta ltd account and chasing for the payments of the reconciled amounts due.

4 Financial statements

Points 4.1 - 4.2 remarks noted

Conclusion.

The I-Imnsida Local Council would like to take this opportunity once again to thank your firm for the services offered and cooperation shown and for the comments raised for the L.C to operate in a smoother and more efficient manner.

Yours faithfully.



Margaret Baldacchino Cefai.
Mayor.



Alan Vella.
Executive Secretary.

cc. Mr Christopher Galea, Director Monitoring and Support, Local Government Division.

Auditor General, National Audit Office, Floriana

