

The Mayor  
Santa Lucija Local Council  
5/6 Binja Tal-Faqqani  
Trejquet il-Girasol  
Santa Lucija, SLC 1050

Our ref: AB/mc/130226

22 April 2026

Dear Sir,

### **Financial statements for the year ended 31 December 2025**

During the course of our audit for the year ended 31 December 2025, we have reviewed the accounting system and procedures operated by the Santa Lucija (the "Council"). We set out in this report the more important points that arose as a result of our review.

#### **1 Previous management letter**

##### **1.1 Joint committee**

The Santa Lucija Local Council formed part of the Zejtun Joint Committee up to 31 August 2011.

We have obtained the last audited financial statements of the Zejtun Joint Committee and noted that the reserves of the committee only amount to €2,672. To this end our audit report was not qualified as the amount to be divided between all committee members would not be material.

Nevertheless, we recommend that the council raises this issue with the Department for Local Government and ensures that the joint committee is liquidated, and that the council receives any further income that may be due to it.

##### **1.2 Upkeep of fixed asset register**

We again noted that the fixed asset register does not include all necessary information (refer to note 2.1).

#### **2 Fixed assets**

##### **Upkeep of fixed asset register**

2.1 We have noted that the fixed asset register does not contain complete details such as reference numbers, description of assets, invoice numbers, suppliers' details or location of all assets thus posing difficulty in the identification of specific assets.



2.2 We recommend that every possible effort should be made to update the fixed asset register and include at least the following details:

- Description of asset
- Date of purchase
- Supplier details
- Invoice number
- Asset tag code (where applicable)
- Cost
- Depreciation rate
- Location of the asset
- Grants received

2.3 An updated fixed asset register enables the Council to exercise proper control over the Local Council's property, plant and equipment. It provides a suitable inventory/checklist which may be used to determine whether assets previously purchased are still in existence or in use. We therefore recommend that the Local Council's fixed asset register is updated.

### Conclusion

We would like to point out that the matters dealt with in this report came to our notice during the conduct of our normal audit procedures which are primarily designed for the purpose of expressing an opinion on the financial statements of the Local Council. In consequence, our work did not encompass a detailed review of all aspects of the system and cannot be relied upon necessarily to disclose defalcation or other irregularities or to include all possible improvements in internal control that a more extensive special examination might develop.

We would like to take this opportunity to thank Ms Bernice Darmanin and her staff for their co-operation and assistance during the course of the audit.

Yours faithfully,

