

Minuti

Laqgħa tal-Kunsill Lokali Pembroke

Laqgħa Nru. 07/K7/2016

Data: **24/05/2016**

Hin: **16:30**

Post: ***Kunsill Lokali Pembroke, Triq Alamein, Pembroke.***

Prezenti:	<i>Dean Hili – Sindku</i> <i>Raymond Lanzon – Vici Sindku</i> <i>Evelyn Vella Brincat – Kunsillier</i> <i>Mark Causon – Kunsillier</i> <i>Charles Cesare – Kunsillier</i> <i>Kevin Borg – Segretarju Eżekuttiv</i> <i>Romina Perici Ferrante – Accountant tal-Kunsill</i>
Skuzati:	<i>Rebecca Spiteri – Ambaxxatrici Lokali ghaz-Zghazagh (Dok. 1)</i>

AGENDA

- 1. Approvazzjoni tal-Minuti 05/K7/2016.**
- 2. Punti li johorgu mill-Minuti 05/K7/2016.**
- 3. Approvazzjoni tal-Minuti 06/K7/2016.**
- 4. Punti li johorgu mill-Minuti 06/K7/2016.**
- 5. Tqegħied ta' dokumenti u rapporti.**
- 6. Komunikazzjoni mis-Sindku u l-Kunsilliera.**
- 7. Mistoqsijiet.**
- 8. Korrispondenza.**
- 9. Attivitajiet Edukattivi, Kulturali u Socjali.**
- 10. Risposta għall-ittra ta' l-Awdituri.**
- 11. Approvazzjoni tal-kontijiet.**
- 12. Materji ohra.**

Is-Segretarju Ezekuttiv Kevin Borg informa lill-Kunsill li l-laqgħa kienet qed tigi streamed online.

Is-Sindku Dean Hili qara t-talba ta' qabel il-laqgħa u wara ppresieda l-laqgħa. Il-kelliem informa lill-Kunsill li l-Accountant Romina Perici Ferrante kienet prezenti fuq stedina u talba tal-Kunsill.

01. Approvazzjoni tal-Minuti 05/K7/2016.

- 1.01. Is-Sindku Dean Hili ppropona l-approvazzjoni tal-Minuti referenza 05/K7/2016 kif ipprezentati.
- 1.02. Il-Kunsillier Charles Cesare ssekonda.
- 1.03. Il-Kunsill qabel unanimament.

02. Punti li johorgu mill-Minuti 05/K7/2016.

- 2.01. Is-Sindku Dean Hili għamel referenza għall-Minuti 05/K7/2016 fejn irrimarka li ma kienx hemm punti pendenti li jehtiegu decizjonijiet ulterjuri.

03. Approvazzjoni tal-Minuti 06/K7/2016.

- 3.01. Is-Sindku Dean Hili ppropona l-approvazzjoni tal-Minuti referenza 06/K7/2016 kif ipprezentati.
- 3.02. Il-Kunsillier Charles Cesare ssekonda.
- 3.03. Il-Kunsill qabel unanimament.

04. Punti li johorgu mill-Minuti 06/K7/2016.

- 4.01. Is-Sindku Dean Hili għamel referenza għall-Minuti 06/K7/2016 fejn irrimarka li ma kienx hemm punti pendenti li jehtiegu decizjonijiet ulterjuri.

05. Tqegħied ta' dokumenti u rapporti.

- 5.01. Is-Segretarju Ezekuttiv Kevin Borg ipprezenta lill-Kunsill:
 - Internal Memo 07-2016 - Bord ta' l-Għazla re Tenders 01, 02, 03 u 04-2016 u Kwotazzjonijiet 01 u 02-2016 **(Dok. 2)**
 - Internal Memo 08-2016 - Jum Pembroke 2016 **(Dok. 3)**
 - Internal Memo 09-2016 - Laqgħa mal-YWCA **(Dok. 4)**
 - Internal Memo 10-2016 - Lista ta' laqgħat li saru 06/K7/16 u 07/K7/16 **(Dok. 5)**
 - Flyer dwar il-gbir ta' bulky refuse u l-hgieg mid-djar **(Dok. 6)**

5.02. Is-Sindku Dean Hili ghamel referenza ghall-works orders mahruġa bejn laqgħa u oħra fejn ippropona r-ratifikazzjoni tagħhom, liema works orders inhargu skond l-esigenzi li kellu l-Kunsill.

Works Order	Data	Kumpanija	Xogħol
75 2016	28/04/2016	Infinite Fusion Technologies	Tlabna sabiex tinbidel il-batterija tal-kompjuter tal-iskrivana Alison Grixti.
76 2016	05/05/2016	Zammit Trading	Ordni ta' tissues.
77 2016	05/05/2016	Smart Office Supplies	Ordni ta' stationary.
80 2016	13/05/2016	B. Grima and Sons	Tlabna sabiex jissupplixxu 2 laned zebgħa bajda, 2 thinner u landa zebgħa sewda.
81 2016	16/05/2016	Koptasin	Tlabna sabiex isiru xi refreshments ta' road markings ta' disabled u reserved markings.
82 2016	16/05/2016	Mailbox	Tqassim ta' fuljett bieb bieb - Nota dwar għir ta' skart.
83 2016	16/05/2016	B. Grima and Sons	Tabella ta' disabled parking Triq Don Luigi Rigord.
84 2016	18/04/2016	Zahra Ent	Tlabna sabiex tissupplixxi materjal sabiex jissewwa drip irrigation.
85 2016	23/05/2016	B. Grima and Sons	Tlabna sabiex jinbidel il-pole ta' tabelli li hemm fi Triq Alamein kantuniera ma' Triq ANZAC.
86 2016	23/05/2016	J & K Contractors	Tlabna sabiex jigi rrangat il-hajt li hemm bejn Triq Burma u Triq Salvatore Castaldi.
87 2016	23/05/2016	Infinite Fusion Technologies	Tlabna sabiex tirrenga l-hsara fil-kompjuter tal-iskrivana Kirsty Rizzo.

5.03. Il-Kunsillier Charles Cesare ssekonda.

5.04. Il-Kunsill qabel unanimament.

5.05. Is-Sindku Dean Hili rrefera għall-ilmenti li dahlu bejn laqgħa u oħra.

- 34 Talbet biex issir tabella biex min hierieg minn Triq Emanuel Decelis ma johrogx għall-main road izda jdur mar-roundabout minhabba li hija perikoluza għal min ikun geġ mit-triq il-għida.
- 35 Talab sabiex tabella fejn il-Bajja ta' taht il-ground sabiex ma jhallux klieb jigring mingħajr cinga
- 36 Talab sabiex jerggħu jinzebgħu r-road markings ta' Triq Emanuel Decelis speċjalment minhabba l-problema ta' parking fil-weekend.
- 37 Qed tilmenta li fit-triq tagħha, f'it l-isfel hemm dar li għadha sgra tat-tut. L-ghasafar qed jiklu min dis-sgra, imorru fuq il wires tad-dawl u qed ihamgħu l-parapett tagħha. Talbet sabiex tinstab soluzzjoni u sabiex il-Kunsill ikellem il-familja koncernata sabiex jinqata' l-frott u ma jithallix jaq' fit-triq

5.06. Is-Sindku Dean Hili ppropona li dwar ilment 34 għandu jigi vverifikat jekk hemmx No U Turn jew No Right Turn u fil-kaz tigi ordnata waħda; dwar ilment 35 hemm il-ligi li trid tigi osservata u għalhekk m'hemmx lok t'aktar tabelli; dwar ilment 36 li għalkemm jinsabu fil-konfini ta' San Giljan dawn għandhom isiru mill-Kunsill Lokali Pembroke għax qatt m'huma ser isiru mill-Kunsill Lokali San Giljan; u dwar ilment 37 dan huwa kaz civili u l-Kunsill jista' jidhol biss jekk ikun qed isir hmieg fit-triq.

5.07. Il-Kunsillier Evelyn Vella Brincat issekondat.

5.08. Il-mozzjoni għaddiet għall-vot fejn giet approvata unanimament għajr għal ilment 37 fejn is-Sindku Dean Hili, il-Kunsillier Evelyn Vella Brincat, il-Vici

Sindku : L-Avv. Dean Hili Viċi Sindku : Raymond Lanzon

Kunsilliera : Evelyn Vella Brincat, Mark Causon u Charles Cesare

Segretarju Eżekuttiv : Kevin Borg

Sindku Raymond Lanzon u l-Kunsillier Charles Cesare vvutaw favur filwaqt li l-Kunsillier Mark Causon ivvota kontra.

5.09. Il-mozzjoni għaddiet.

06. Komunikazzjonijiet mis-Sindku u l-Kunsilliera.

6.01. Is-Sindku Dean Hili rrefera lill-Kunsill għat-tqeghied tad-dokumenti ndikati hawn fuq.

07. Mistoqsijiet.

7.01. Peress li ma kienx hemm mistoqsijiet is-Sindku Dean Hili għadda għas-suggett li kien imiss.

7.02. Is-Sindku Dean Hili ppropona li tigi sospiza l-Agenda biex item 10 tigi diskussa qabel item 8.

7.03. Il-Kunsillier Charles Cesare ssekonda.

7.04. Il-Kunsill qabel unanimament.

10. Risposta għall-ittra ta' l-Awdituri.

10.01. Is-Sindku Dean Hili pprezenta lill-Kunsill id-Draft Management Letter kif ukoll ir-Risposta għall-ittra ta' l-Awdituri. **(Ara Dok. 7 u 8)**

10.02. Is-Sindku Dean Hili talab il-kummenti ta' l-Accountant Romina Perici Ferrante, fejn wara l-ispejja tagħha, ippropona l-approvazzjoni tar-risposta kif ipprezentata.

10.03. Il-Kunsillier Charles Cesare ssekonda.

10.04. Il-Kunsill qabel unanimament.

10.05. Is-Sindku Dean Hili rringrazzja lill-Accountant u halliet il-kamra.

08. Korrispondenza.

8.01. Fuq il-mejda tal-Kunsill qabel u waqt il-laqgħa, kien hemm esebiti l-kontijiet, l-ilmenti u l-korrispondenza kollha li dahlet u harget bejn **is-27 ta' April u l-24 ta' Mejju 2016** u dan għas-sodisfazzjon tal-Kunsilliera.

46/1641/16/I Email mingħand Sedqa fejn talbu laqgħa mal-Kunsill dwar
29/04/2016 sessjonijiet li qed joffru għar-residenti tal-lokal.

8.02. B'referenza għall-korrispondenza numru **46/1641/16/I** is-Sindku Dean Hili nforma lill-Kunsill li din il-laqgħa ser issir nhar il-Hamis 2 ta' Gunju 2016.

46/1689/16/I Email mingħand TCTC fejn informaw lill-Kunsill li l-kumpanija lesta
03/05/2016 tisponsorja l-hlas għall-kors tal-4-Kids Summer basta l-Kunsill jirriklama u jippromwovi l-progett u jitqassam fuljett fid-djar.

- 8.03. B'referenza għall-korrispondenza numru **46/1689/16/I** is-Sindku Dean Hili ppropona li l-Kunsill jaccetta din l-offerta.
- 8.04. Il-Kunsillier Charles Cesare ssekonda.
- 8.05. Il-Kunsill qabel unanimament.
- 46/1757/16/I** Kwotazzjoni minghand Brooke Borg ta' €300 sabiex tkanta f'Jum
07/05/2016 Pembroke.
- 46/1760/16/I** Kwotazzjoni minghand Deborah C ta' €125 sabiex tkanta waqt is-
09/05/2016 serata ta' Jum Pembroke.
- 8.06. B'referenza għall-korrispondenza numri **46/1757/16/I u 46/1760/16/I** is-Sindku Dean Hili ppropona li jigu accettata dawn iz-zewg offerti nkluz li jitqabbad ukoll il-kantant Renato.
- 8.07. Il-Vici Sindku Raymond Lanzon issekonda.
- 8.08. Il-Kunsill qabel unanimament.
- 46/1759/16/I** Ittra minghand Refab Textile Recycling fejn informaw lill-Kunsill bil-
09/05/2016 kumpanija tagħhom dwar riciklar ta' tessuti uzati bħal zraben u hwejjeg u talab il-permess tal-Kunsill biex jitpogga kontenitur fil-lokal għall-uzu tar-residenti.
- 8.09. B'referenza għall-korrispondenza numru **46/1759/16/I** is-Sindku Dean Hili informa lill-Kunsill li din diga giet diskussa fil-laqgħa li għaddiet u l-Kunsill ma kienx favur din it-talba.
- 46/1783/16/I** Email minghand il-Contracts Manager fejn b'referenza għat-tlett
10/05/2016 parkeggi li hemm fil-kantuniera ta' Triq Madre Margherita de Brincat qed jirrakkomanda li titneħħa parti mill-bankina u l-parkeggi jigu rtirata 'l-gewwa
- 8.10. B'referenza għall-korrispondenza numru **46/1783/16/I** is-Sindku Dean Hili rrimarka lill-Kunsill li hu ma jarax għalfejn għandhom jigu eliminata tlett parkeggi u għalhekk ippropona li jibqa' kollox kif inhu.
- 8.11. Il-Kunsillier Evelyn Vella Brincat issekondat.
- 8.12. Il-Kunsill qabel unanimament.
- 46/1786/16/I** Email minghand Interbrands fejn b'referenza għall-permess tal-
10/05/2016 billboards staqsiet jekk €100 fix-xahar fuq kull billboard hux sufficenti u jekk iva talbet laqgħa mal-Kunsill sabiex jigi ffirmat ftehim bejn iz-zewg nahat u tkun tista' tagħmel applikazzjoni mal-PA.
- 8.13. B'referenza għall-korrispondenza numru **46/1786/16/I** is-Sindku Dean Hili ppropona li din l-offerta tigi accettata abbazi ta' dak diskuss fil-laqgħa precedenti, liema koncessjoni qed tingħata għal 3 snin u wara jerga' jigi diskuss.
- 8.14. Il-Kunsillier Charles Cesare ssekonda.
- 8.15. Il-Kunsill qabel unanimament.
- 46/1809/16/I** Email minghand Stella Maris Scout Group fejn informaw lill-Kunsill
12/05/2016 bil-proposta li għandhom fejn staqsew jekk il-Kunsill għandux area

Sindku : L-Avv. Dean Hili Viċi Sindku : Raymond Lanzon

Kunsilliera : Evelyn Vella Brincat, Mark Causon u Charles Cesare

Segretarju Eżekuttiv : Kevin Borg

fejn jistghu jithawwlu numru ta' sigar b'xejn minnaha taghhom sabiex jikkomemoraw is-60 sena bhala scouts.

8.16. B'referenza ghall-korrispondenza numru **46/1809/16/I** is-Sindku Dean Hili ppropona li jigi rrakkomandat li jaghmlu uzu minn xi sit fejn diga nzerghu sigar u naraw huwiex accettabbli ghalihom li jkomplu f'siti varji fejn diga beda jhawwel il-Kunsill.

8.17. Il-Kunsillier Mark Causon issekonda.

8.18. Il-Kunsill qabel unanimament.

46/1818/16/I Email minghand Marco Mercieca fejn informa lill-Kunsill li huwa
12/05/2016 joqghod Blk 6, Hse 4, Triq Alamein u talab jekk hux possibbli li l-Kunsill jirrenga d-drive tieghu bhal ma kien sar fid-drives tal-girien tieghu.

8.19. B'referenza ghall-korrispondenza numru **46/1818/16/I** is-Sindku Dean Hili ppropona li din tigi diskussa darb'ohra wara l'issir spezzjoni fuq il-post.

8.20. Il-Kunsillier Evelyn Vella Brincat issekondat.

8.21. Il-Kunsill qabel unanimament.

46/1843/16/I Email minghand Pembroke Town fejn informaw lill-Kunsill li qed
13/05/2016 jipproponu li z-zjara f'Malta issir bejn it-18 u l-25 ta' Ottubru 2016.

8.22. B'referenza ghall-korrispondenza numru **46/1843/16/I** is-Sindku Dean Hili ppropona li l-Kunsill japprova dawn id-dati ghaz-zjara ufficjali minn delegazzjoni minn Pembroke Town f'Wales.

8.23. Il-Kunsillier Charles Cesare ssekonda.

8.24. Il-Kunsill qabel unanimament.

46/1884/16/I Email minghand il-Perit Joseph Saliba (Corner Stone) fejn informa
17/05/2016 lill-Kunsill li beda d-disinn ta' Triq Burma u staqsa jekk hux ser isiru xi lamp post u li ghandu jsir railing.

8.25. B'referenza ghall-korrispondenza numru **46/1884/16/I** is-Sindku Dean Hili ppropona li l-Kunsill japprova l-idea tar-railing. Dwar id-dawl, il-bankina ghandha tahseb ghal din il-possibilita' f'kaz li fil-futur tigi kkunsidrata dik l-idea izda fil-prezent jidher li d-dawl prezenti huwa sufficjenti.

8.26. Il-Kunsillier Evelyn Vella Brincat issekondat.

8.27. Il-Kunsill qabel unanimament.

46/1886/16/I Email minghand Sarah Jayne Gilson fejn baghtet ritratt tal-bankina
17/05/2016 perikoluza fi Triq Medjez.

8.28. B'referenza ghall-korrispondenza numru **46/1886/16/I** is-Sindku Dean Hili ppropona li kif diga maqbul permezz ta' l-emails, din il-bankina ghandha tigi rrangata.

8.29. Il-Kunsillier Mark Causon issekonda.

8.30. Il-Kunsill qabel unanimament.

46/1898/16/I Kwotazzjoni minghand il-J&K Contractors ta' €1,008.55 ghal xoghol
17/05/2016 ta' trinka fi Triq Sir Adrian Dingli.

8.31. B'referenza ghall-korrispondenza numru **46/1898/16/I** is-Sindku Dean Hili ppropona li din l-istima ghandha tigi accettata.

8.32. Il-Kunsillier Evelyn Vella Brincat issekondat.

8.33. Il-Kunsill qabel unanimament.

46/1899/16/O Email li l-Kunsill baghat lill-iskola San Miguel fejn irringrazzja tal-
17/05/2016 laqgħa li kellha mal-Kunsill u ntbghatet il-proposta tal-Kunsill dwar il-possibilita' li f'parti mill-iskola issir mixtla/serra li tkun amministrata konguntament bejn l-iskola u l-Kunsill fejn tintuza mill-istudenti tal-iskola.

8.34. B'referenza ghall-korrispondenza numru **46/1899/16/O** is-Sindku Dean Hili ppropona l'issir attivita' ta' clean-up konguntiva mill-Kunsill mad-dirigenti ta' San Miguel fil-precint tal-iskola, u dan bhala parti mill-attivitajiet ghal Jum Pembroke.

8.35. Il-Kunsillier Charles Cesare ssekonda.

8.36. Il-Kunsill qabel unanimament.

46/1906/16/I Kwotazzjoni minghand TechnoSoft Ltd. ta' €743.40 għall-programm
17/05/2016 tal-pagi.

8.37. B'referenza ghall-korrispondenza numru **46/1906/16/I** is-Sindku Dean Hili ppropona li ma jarax il-bzonn li l-Kunsill jagħmel dan l-investment.

8.38. Il-Kunsillier Mark Causon issekonda.

8.39. Il-Kunsill qabel unanimament.

46/1913/16/I Email minghand is-Sur Raphael Carabott fejn baghat xi ritratti ta'
18/05/2016 seba' globi li hemm imkissra fil-gnien 4 ta' Lulju.

8.40. B'referenza ghall-korrispondenza numru **46/1913/16/I** is-Sindku Dean Hili ppropona li l-Kunsill għandu jahseb biex id-dawl tal-gnien jinbidel u jsir aktar heavy duty u jsir bħal street lighting u għalhekk għandha tintalab stima lill-Mica Med Ltd.

8.41. Il-Kunsillier Mark Causon issekonda.

8.42. Il-Kunsill qabel unanimament.

46/1914/16/I Email minghand is-Sur Raphael Carabott fejn informa lill-Kunsill li
18/05/2016 hemm bzonn issir manutenzjoni fuq it-tinda ta' l-injam li hemm fil-Gnien Madre Teresa ta' Kalkutta minhabba li l-injam tas-saqaf qed jitmermer.

8.43. B'referenza ghall-korrispondenza numru **46/1914/16/I** is-Sindku Dean Hili ppropona li l-Kunsill iqabbd lil xi hadd biex tigi rrangata t-tinda ta' l-injam li hemm fil-Gnien Madre Teresa ta' Kalkutta.

8.44. Il-Kunsillier Mark Causon issekonda.

8.45. Il-Kunsill qabel unanimament.

46/1931/16/I Email minghand Pembroke Athleta, Athletics Section fejn baghtu l-poster sabiex jitqassam fid-djar għall-attività tal-Fun run, walk & bike ride li ser issir il-Hadd 3 ta' Lulju 2016.
19/05/2016

8.46. B'referenza għall-korrispondenza numru **46/1931/16/I** is-Sindku Dean Hili nforma lill-Kunsill li din kienet għall-attenzjoni tal-membri tal-Kunsill.

46/1984/16/I Email minghand is-sur Wallace Fino bi proposta biex issir Bike Sharing fil-parkegg li hemm fi Triq Normandy u fuq il-bankina biswit il-parkegg ta' Gnien Pembroke.
24/05/2016

8.47. B'referenza għall-korrispondenza numru **46/1984/16/I** is-Sindku Dean Hili ppropona li l-Kunsill ma jsibx oggezzjoni dwar is-sit propost fil-parkegg ta' Triq Normandy, izda dwar is-sit fuq il-bankina li hemm biswit Gnien Pembroke, jaf ikun hemm kwistjoni peress li s-sit jaf ikun parti minn dak li għandhom l-MTA u għalhekk hemm bzonn il-konsultazzjoni magħhom. Il-kelliem ippropona wkoll li jekk ser ikun hemm xi trinek għal dan is-servizz, dawn għandhom isiru b'konsultazzjoni u bl-approvazzjoni tal-Kunsill.

8.48. Il-Kunsillier Evelyn Vella Brincat issekondat.

8.49. Il-Kunsill qabel unanimament.

09. Attivitàet Kulturali, Edukattivi u Soċjali.

9.01. Il-Kunsillier Evelyn Vella Brincat ipproponiet li jsiru diskussjonijiet minn Europa Donna Malta dwar breast cancer awareness u ohra minn No Pain Foundation. Ipproponiet ukoll li terga' issir attività għall-annimali. Il-kelliem ipproponiet ukoll li għal Jum Pembroke issir quddiesa ta' Jum Pembroke b'sufragju għar-residenti li mietu matul is-sena.

9.02. Is-Sindku Dean Hili ssekonda.

9.03. Il-Kunsill qabel unanimament.

11. Approvazzjoni tal-kontijiet.

11.01. Is-Sindku Dean Hili pprezenta l-iskeda tad-dhul u hrug. (**Dok. 9, 10 u 11**)

11.02. Wara li l-Kunsilliera raw u skrutinaw il-kontijiet ipprezentati, is-Sindku Dean Hili ppropona l-approvazzjoni tal-kontijiet kollha kif ipprezentata nkluz bin-nuqqasijiet proposti.

11.03. Il-Vici Sindku Raymond Lanzon issekonda.

11.04. Il-Kunsill qabel unanimament.

12. Materji ohra.

12.01. Is-Segretarju Ezekuttiv Kevin Borg talab il-koperazzjoni tal-membri tal-Kunsill biex jirregistraw fuq is-sistema l-gdida ta' l-etenders fejn ghajr il-Kunsillier Evelyn Vella Brincat, s'issa ebda membru iehor għadu m'accessa s-sistema.

Sindku : L-Avv. Dean Hili **Viċi Sindku** : Raymond Lanzon

Kunsilliera : Evelyn Vella Brincat, Mark Causon u Charles Cesare

Segretarju Ezekuttiv : Kevin Borg

12.02. Fis-6:40pm Il-Kunsillier Evelyn Vella Brincat talbet li tigi skuzata u halliet il-kamra.

12.03. Is-Sindku Dean Hili ppropona li tinhareg works order lill-J&K Contractors biex jtkompla l-kumplament tar-retaining wall fi Triq Alamein fid-direzzjoni lejn il-Kunsill, issir manutenzjoni ta' rain water culvert fi Triq Tobruk, u jsir ghatu ta' giebja li hemm bejn il-Park & Ride u Triq Sant'Andrija.

12.04. Il-Vici Sindku Raymond Lanzon issekonda.

12.05. Il-Kunsill qabel unanimament.

12.06. Is-Sindku Dean Hili ghalaq il-laqgħa fis-6:45pm wara li ntlahaq ftehim li l-laqgħa li jmiss ser tinzamm nhar it-Tlieta 28 ta' Gunju 2016 fl-4.30pm.

IFFIRMATA

Dean Hili
Sindku

IFFIRMATA

Kevin Borg
Segretarju Eżekuttiv

Data: 28 ta' Gunju 2016

30k1

Pembroke Local Council at DLG

From: Rebecca <rebspi@hotmail.com>
Sent: 25 May 2016 20:55
To: Pembroke Local Council at DLG
Subject: Absence

Dear to whom it may concern,

I am very sorry for my absence yesterday. I am currently in the midst of exams and I have too much to study.

Thank you for your time and excuse me once again, Rebecca Spiteri.



Kunsill Lokali Pembroke

Triq Alamein
Pembroke, PBK 1776,
Malta

Tel: (356) 2137 2111 Fax: (356) 2137 2555

Web: www.pembroke.gov.mt

e.mail: pembroke.lc@gov.mt



Pembroke Local Council

Alamein Road
Pembroke, PBK 1776,
Malta

Tel: (356) 2137 2111 Fax: (356) 2137 2555

Web: www.pembroke.gov.mt

e.mail: pembroke.lc@gov.mt

Internal Memo Referenza 007/2016

26 ta' April 2016

Bord ta' I-Għażla 01, 02, 03 u 04/2016 u Kwotazzjonijiet 01 u 02/2016

Il-Bord iltaqa' nhar it-Tlieta 26 ta' April 2016 fit-8.20pm fl-Uffiċċju Amministrattiv tal-Kunsill fejn kienu preżenti, is-Sindku Dean Hilli, il-Viċi Sindku Raymond Lanzon, il-Kunsillier Mark Causon, il-Kunsillier Charles Cesare u Segretarju Eżekuttiv Kevin Borg.

Il-Kunsillier Evelyn Vella Brincat kienet skużata minħabba mpenji oħra.

Tender 01/2016 - Provision of Qualified Accountant Services

Romina Perici Ferrante	4,177.20
ACT Advisory Services Limited	5,900.00
APEX Business Services Limited	4,195.00

Il-membri tal-Bord qablu unanimament li għandhom jirrakkomandaw lill-Kunsill li tintgħazel l-offerta ta' **Romina Perici Ferrante**, abbażi li l-offerta tagħha kienet l-aktar waħda vantagguża.

Tender 02/2016 - Provision of Bulky Waste Collection Services In An Environmentally Friendly Manner

Charlie Mifsud	3.99
Lino Micallef	1.80

Il-membri tal-Bord qablu unanimament li, l-offerta ta' **Lino Micallef** għandha tigi rifjutata minħabba li mhux kompleta peress li ma gietx sottomessa id-dokumentazzjoni kollha mitluba fosthom d-dokumenti relatata ma' l-ETC, Kondotta tal-Pulizija, CV's u l-GPP. Fid-dawl ta' dan il-membri qablu unanimament li għandhom jirrakkomandaw lill-Kunsill li tintgħazel l-offerta ta' **Charlie Mifsud**, abbażi li kienet l-unika offerta valida.

Tender 03/2016 - Professional Services of an Architect & Civil Engineer

Design & Technical Resources Ltd.	various
-----------------------------------	---------

Il-membri tal-Bord qablu unanimament li, l-offerta ta' **Design & Technical Resources Ltd.** għandha tigi rifjutata minħabba li mhux kompleta peress li ma gietx sottomessa id-dokumentazzjoni kollha mitluba fosthom d-dokumenti relatata ma' l-ETC u l-Kondotta tal-

Sindku : Avv. Dean Hilli Viċi Sindku : Raymond Lanzon
Kunsilliera : Evelyn Vella Brincat, Mark Causon u Charles Cesare
Segretarju Eżekuttiv : Kevin Borg

Pulizija. Fid-dawl ta' dan il-membri qablu unanimament li għandhom jirrakkomandaw lill-Kunsill li din l-offerta għandha terġa' tinħareġ.

Tender 04/2016 - Professional Services of Junior Science Club Animators

Rebecca Baldacchino

Il-membri tal-Bord qablu unanimament li għandhom jirrakkomandaw lill-Kunsill li tintgħażel l-offerta ta' **Rebecca Baldacchino**, abbażi li kienet l-unika offerta.

Quote 01/2016 - Cash Collection Services

Signal 8 Security Services Malta Ltd.

€37.76 / €41.30

Il-membri tal-Bord qablu unanimament li għandhom jirrakkomandaw lill-Kunsill li tintgħażel l-offerta tal-kuntrattur **Signal 8 Security Services Malta Ltd.**, abbażi li kienet l-unika offerta.

Quote 02/2016 - Cleaning Services

Floorpul Ltd.

7.60

TF Services Limited

7.85

JF Services Ltd.

10.60

Dimbros

7.80

Total Management Solutions

9.45

Il-membri tal-Bord qablu unanimament li għandhom jirrakkomandaw lill-Kunsill li tintgħażel l-offerta ta' **Floorpul Ltd.**, abbażi li l-offerta tagħhom kienet l-aktar waħda vantaġġuża.

Il-laqgħa ntemmet fit-8.30pm.


Dean Hili
Sindku


Mark Causon
Kunsillier


Raymond Lanzon
Viċi Sindku


Charles Cesare
Kunsillier


Kevin Borg
Segretarju Eżekuttiv


Awtorizzazzjoni tas-Sindku Dean Hili sabiex tiġi ċċirkolata lill-Kunsilliera

Sindku : Avv. Dean Hili Viċi Sindku : Raymond Lanzon
Kunsilliera : Evelyn Vella Brincat, Mark Causon u Charles Cesare
Segretarju Eżekuttiv : Kevin Borg

Kunsill Lokali Pembroke

Triq Alamein
Pembroke, PBK 1776,
Malta
Tel: (356) 2137 2111 Fax: (356) 2137 2555
Web: www.pembroke.gov.mt
e.mail: pembroke.lc@gov.mt



Pembroke Local Council

Alamein Road
Pembroke, PBK 1776,
Malta
Tel: (356) 2137 2111 Fax: (356) 2137 2555
Web: www.pembroke.gov.mt
e.mail: pembroke.lc@gov.mt

Internal Memo Referenza 08/2016

2 ta' Mejju 2016

Jum Pembroke 2016

Kif deciz fl-aħħar laqgħa tal-Kunsill riferenza 06/K7/2016, il-membri tal-Kunsill iltaqgħu fis-1:00pm fl-Uffiċċju Amministrattiv tal-Kunsill biex jiddiskutu l-programm ta' Jum Pembroke għas-sena 2016. Preżenti : Is-Sindku Dean Hili, il-Viċi Sindku Raymond Lanzon, il-Kunsillier Charles Cesare u s-Segretarju Eżekuttiv Kevin Borg.

Kien hemm qbil li nhar il-Hadd 3 ta' Lulju 2016, kif diga gie deciz mill-Kunsill, issir il-ġirja annwali li ser jiehdu ħsiebha Pembroke Athletics bi spiza ta' €300 apparti l-midalji li jiġu jiswew madwar €1.00 il-waħda.

L-attività principali ssir it-Tnejn 4 ta' Lulju fi Ġnien Pembroke u fil-parkeġġ li hemm biswit bejn is-7:00pm u l-11:00pm, fejn il-ħsieb huwa li:

- Fil-parkeġġ Ikun hemm wirja statika mid-diversi għaqdiet tal-muturi kif ukoll jiġu mistiedna l-għaqdiet kollha tal-lokal biex itellgħu info stands,
- L-għaqdiet sportivi bħal BMX, Pembroke Karate Club u l-Malta Judo Federation kif ukoll l-iskola Nazzjonali ta' l-Isports jiġu mistiedna jtellgħu xi esebizzjoni sportiva,
- Possibilmint jiġu mistiedna l-Band Red Elektrik, Renato, Deborah C, Brooke Borg, Sandro Cassar u Corazon,
- Żfin minn Dance Project u xi kumpanija tat-tfal li jkantaw,
- Info stand minn GreenPak u WasteServ,
- Għall-compare isir komunikat ma' Paula Cauchi jew Dorian Cassar,
- Isir kuntatt ma' Pembroke FC fejn jiġu ofruta li jipprovdu bar u ikel għal min ikun jixtieq waqt l-istess attività,
- Jinkera Dawl, Sound u Generator kif kien sar fis-sena 2013,
- Possibilita' li jekk ikun hemm fondi biżżejjed, isir flyer bil-kulur u jitqassam il-barra mill-lokal u PR ieħor,
- Kien hemm qbil unanimu' li din is-sena ma jinghataw ebda mementos lil hadd ghajr kotba lit-tfal li temmew is-sitt sena ta' l-iskola primarja tal-lokal.

Il-laqgħa ntemmet fis-2.00pm.


Kevin Borg
Segretarju Eżekuttiv


Awtorizzazzjoni tas-Sindku Dean Hili sabiex tiġi ċċirkolata lill-Kunsilliera

Sindku : Avv. Dean Hili Viċi Sindku : Raymond Lanzon
Kunsilliera : Evelyn Vella Brincat, Mark Causon u Charles Cesare
Segretarju Eżekuttiv : Kevin Borg



Internal Memo Referenza 09/2016

12 ta' Mejju 2016

Lagħha mal-YWCA u I-PARKS

Il-laqgħa saret nhar it-Tlieta 19 ta' Mejju 2016 fis-2:30pm fl-Ufficcju Amministrattiv tal-Kunsill Lokali Pembroke. Il-laqgħa saret fuq talba tad-Direttur tal-PARKS is-sur Herman Galea.

Għall-Kunsill kienu preżenti, s-Sindku Dean Hili, I-Kunsillier Mark Causon u s-Segretarju Ezekuttiv Kevin Borg.

Għall-PARKS kien preżenti d-Direttur Herman Galea.

Għall-YWCA kienu preżenti Ms. Mary Jane Jones (President), Ann Mary Kissaun (Teżorier), Margareth Attard (Viċi President), Irene Pace (co-ordinator Organiser) u Vivianne Cassar (Segretarja).

Dawk preżenti ddiskutew il-proġett li kien sar mill-YWCA flimkien mal-PARKS, Nature Trust u I-Kunsill Lokali Pembroke fejn kienu nżergħu numru ta' sigar minn diversi persuni femminili prominenti, snin ilu fis-sit li hemm bejn Triq Burma, Triq il-Fortizza u Triq Luigi Billion.

Saru kummenti dwar l-istat tas-sit kif ukoll il-possibilita' li jitwettaq dak li kien gie mwiegħed mill-ex Sindku Joe Zammit lill-YWCA, liema wedgħiet qatt ma kienu tresqu għall-approvazzjoni tal-Kunsill.

Wara diskussjoni li saret sar commitment mid-Direttur tal-PARKS li jekk kien hemm xi sigar li kienu mietu jew naqsu, jekk għad fadal spazju ser jithawlu oħrajn godda, li ser jipprovdu ambone bl-ismijiet tal-persuni kollha li kien hawwlu s-sigari u fejn possibbli jithawlu xi arbuxelli wkoll.

Il-Kunsill fakkar li huwa kommess li fil-gimghat li gejjja, meta t-temp u l-kundizzjonijiet jippermettu, ser jithawwel xitel tul Triq Burma biex eventwalment jiġi fformat hedge li jissepara s-sit minn mal-bankina li saret għida ftit tax-xhur ilu.

Il-laqgħa ntemmet fit-3.45pm.


Kevin Borg
Segretarju Ezekuttiv


Awtorizzazzjoni tas-Sindku Dean Hili sabiex tiġi ċċirkolata lill-Kunsilliera

Sindku : Avv. Dean Hili **Viċi Sindku :** Raymond Lanzon
Kunsilliera : Evelyn Vella Brincat, Mark Causon u Charles Cesare
Segretarju Ezekuttiv : Kevin Borg

Kunsill Lokali Pembroke

Triq Alamein
Pembroke, PBK 1776,
Malta

Tel: (356) 2137 2111 Fax: (356) 2137 2555

Web: www.pembroke.gov.mt

e.mail: pembroke.lc@gov.mt



Pembroke Local Council

Alamein Road
Pembroke, PBK 1776,
Malta

Tel: (356) 2137 2111 Fax: (356) 2137 2555

Web: www.pembroke.gov.mt

e.mail: pembroke.lc@gov.mt

Internal Memo Referenza 10/2016

24 ta' Mejju 2016

Laqgħat li saru bejn il-Laqgħa 05/K7/16 u 07/K7/16

Data	Suggett	Post	Min attenda
26/04/2016	Laqgħa tal-Kunsill 05/K7/2016.	Kunsill Lokali Pembroke	Dean Hili Ray Lanzon Mark Causon Evelyn Vella Brincat Charles Cesare Kevin Borg
26/04/2016	Laqgħa tal-Kunsill 06/K7/2016.	Kunsill Lokali Pembroke	Dean Hili Ray Lanzon Mark Causon Evelyn Vella Brincat Charles Cesare Kevin Borg
27/04/2016	Invit lis-Sindku mill-Kulleġġ Santa Klara, Skola Sekondarja Pembroke għall-Għoti tal-Premijiet	Skola Sekondarja	Dean Hili
28/04/2016	Laqgħa ma' Dr. Ryan Falzon u l-klijenti tiegħu Multi Maxx Ltd.	Kunsill Lokali Pembroke	Dean Hili Kevin Borg
29/04/2016	Invit lis-Sindku mingħand l-Iskola Primarja għall-Price day	Skola Primarja	Dean Hili

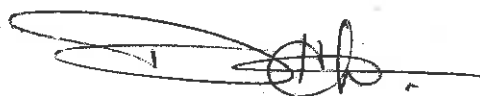
Sindku : Dean Hili LL. D. **Viċi Sindku** : Raymond Lanzon

Kunsilliera : Evelyn Vella Brincat, Mark Causon u Charles Cesare

Segretarju Eżekuttiv : Kevin Borg

02/05/2016	Laqgħa informali bejn il-Kunsilliera dwar Jum Pembroke	Kunsill Lokali Pembroke	Dean Hili Ray Lanzon Charles Cesare Kevin Borg
06/05/2016 — 07/05/2016	Laqgħa tas-Sindku u Vici Sindki	Calypso Hotel	Dean Hili Ray Lanzon
09/05/2016	Laqgħa organizzata mill-Ministru għat-Trasport dwar Bus Priority	Ministru għat-Trasport	Dean Hili
10/05/2016	Laqgħa mal-Malta Red Cross dwar Korsijiet tal-First Aid	Kunsill Lokali Pembroke	Dean Hili Kevin Borg
10/05/2016	Laqgħa mal-Parks dwar il-gnien li hem bejn Triq Burma, Triq il-Fortizza u Triq Luigi Bllion	Kunsill Lokali Pembroke	Dean Hili Mark Causon Kevin Borg
12/05/2016	Laqgħa bejn il-MCCF u Pembroke Athleta dwar Solidarjeta bl-iSport	Kunsill Lokali Pembroke	Dean Hili Kevin Borg
16/05/2016	Laqgħa ma' l-iskola ta' San Miguel	Skola San Miguel	Dean Hili Charles Cesare Kevin Borg
19/05/2016	Laqgħa ma' Mr. Glen Grixti mill-Probation Office	Kunsill Lokali Pembroke	Kevin Borg
19/05/2016	Regjun Tramuntana Sport Committee Meeting	Ufficju San Pawl	Dean Hili
23/05/2016	Laqgħa organizzata mill-Malta Public Transport rigward xi tibdil fil-frekwenza tar-rotot tal-karozi tal-linja	Malta Public Transport,	Kevin Borg


Kevin Borg
Segretarju Eżekuttiv



Awtorizzazzjoni tas-Sindku Dean Hili sabiex tiġi ċċirkolata lill-Kunsilliera

Sindku : Avv. Dean Hili, **Viċi Sindku :** Raymond Lanzon
Kunsilliera : Evelyn Vella Brincat, Mark Causon u Charles Cesare
Segretarju Eżekuttiv : Kevin Borg



Pembroke Local Council

Alamein Street, Pembroke, PBK 1776.

Tel : 2137 2111 Fax : 2137 2555

E Mail : pembroke.lc@gov.mt

Web page : www.pembroke.gov.mt

Facebook : www.facebook.com/Kunsilllokalipembroke

Box 6

NOTE REGARDING COLLECTION OF WASTE

The Pembroke Local Council would like to inform you that in recent weeks there has been some changes in the Bulky Refuse and Glass collection.

Kindly find here under the related information

Bulky Refuse: Although this service is still being collected on Fridays from 11.00am onwards, anyone who has something to dispose of, is required to book with the Council until Thursday at 2.00pm. This change had to be introduced due to new European procedures where the Council must send the collection list of to ERA 24 hours before hand. When making use of the service, it is important to state exactly the items that need to be picked up because the contractor has strict instructions to collect only the items on the list. We remind you that you are entitled to 5 items per month.

Glass Collection: This service is given every first Friday of the month. From next month (that is from 3rd June), the collection will start from 3.00pm onwards. Where possible residents are asked not to leave their glass from early morning and those living in large blocks are encouraged to make use of Bring in Sites to prevent glass on the sidewalks. Please note also, that this service is only for jars and bottles.

IT-TNEJN
Monday



**Borża
sewda**
Black bag

IT-TLIETA
Tuesday



**Borża
ħadra**
Green bag

L-ERBGĦA
Wednesday



**Borża
sewda**
Black bag

IL-HAMIS
Thursday



**Borża
sewda**
Black bag

IL-ĠIMGHĦA
Friday



Borża Sewda u Ġgħajr
(Borża u Ġgħajr ta' kull waħda)
Black bag & Glass
(first Friday of the month)

IS-SIBT
Saturday



**Borża
Sewda**
Black bag

IL-ĦADD
Sunday



**Ma
jingħabx
skart**
No
collection

Il-karti / kartun, plastik, metall u ħġieġ jistgħu jitpoġġew ukoll fil-'bring-in-sites'.

Paper / Cardboard, plastic, metal & glass can also be disposed of at 'bring-in-sites'.

Mayor: Dr. Dean Hili LL.D., Deputy Mayor: Raymond Lanzon
Councillors: Evelyn Vella Brincat, Mark Causon u Charles Cesare
Executive Secretary: Kevin Borg

November 2014



Kunsill Lokali Pembroke

Triq Alamein, Pembroke, PBK 1776.

Tel : 2137 2111 Fax : 2137 2555

E Mail : pembroke.lc@gov.mt

Web page : www.pembroke.gov.mt

Facebook : www.facebook.com/Kunsilllokalipembroke

NOTA DWAR ĠBIR TA' SKART

Il-Kunsill Lokali Pembroke jixtieq jinfurmakom li fil-ġimgħat li għaddew sar xi tibdil fil-proċedura ta' l-Iskart goff u f'dak tal-ġbir ta' ħgieġ.

Għaldaqstant sib u hawn taht l-informazzjoni relatata:

Ġbir ta' Skart Goff: Għalkemm dan is-servizz għadu jingabar nhar ta' Ġimgħa mill-11.00am 'il quddiem, kull min ikollu xi haġa x'jarmi huwa mitlub li jċempel sal-ġurnata ta' qabel, jiġifieri sal-Ħamis sas-2.00pm. Dan it-tibdil sar minħabba proċeduri Ewropej fejn il-Kunsill irid jibgħat il-lista ta' l-affarijiet lill-ERA 24 siegħa qabel. Huwa mportanti li min jibbukja għal dan is-servizz jgħidilna eżatt x'ikollu għaliex il-kuntrattur għandu struzzjonijiet ċari sabiex jiġbor biss l-affarijiet ta' fuq il-lista. Infakkrum li tistgħu tarmu sa 5 biċċiet fix-xahar.

Ġbir ta' Ħgieġ: Dan is-servizz jingabar kull l-ewwel ġimgħa tax-xahar minn wara l-bieb. Mix-xahar id-diehel (jiġifieri fit-3 ta' Ġunju), il-ġbir ser jibda mit-3.00pm 'il quddiem. Huwa mitlub sabiex kull min jista' ma joħroġx il-ħgieġ minn filgħodu u daww ir-residenti li joqgħodu go blokki kbar huma mħegġa sabiex jagħmlu użu mill-Bring in Sites sabiex ma jithalliex ħgieġ fuq il-bankini. Infakkrum ukoll li dan is-servizz qiegħed biss għal vażetti u flixken.

IT-TNEJN
Monday



**Borża
sewda**
Black bag

IT-TLIETA
Tuesday



**Borża
ħadra**
Green bag

L-ERBĠHA
Wednesday



**Borża
sewda**
Black bag

IL-ĦAMIS
Thursday



**Borża
sewda**
Black bag

IL-ĠIMGĦA
Friday



Borża Sewda u Ħgieġ
(l-ewwel Ġimgħa tax-xahar)
Black bag & Glass
(first Friday of the month)

IS-SIBT
Saturday



**Borża
Sewda**
Black bag

IL-HADD
Sunday



**Ma
jingabarx
skart**
No
collection

Il-karti / kartun, plastik, metall u ħgieġ jistgħu jitpoġġew ukoll fil-'bring-in-sites'.
Paper / Cardboard, plastic, metal & glass can also be disposed of at 'bring-in-sites'.

Sindku: Dr. Dean Hili LL.D., Viċi Sindku: Raymond Lanzon
Kunsilliera: Evelyn Vella Brincat, Mark Causon u Charles Cesare
Segretarju Eżekuttiv: Kevin Borg

National Audit Office
Notre Dame Ravelin
Floriana FRN 1600
Malta

Phone: (+356) 22055555
Fax: (+356) 21220708
E-mail: nao.malta@gov.mt
Website: www.nao.gov.mt

Our Ref: NAO 107/2015/46

Your Ref:

24th May 2016

The Mayor
Pembroke Local Council
Pembroke


Dear Sir/Madam,

**AUDIT REPORT and FINANCIAL STATEMENTS
YEAR ENDING 31 DECEMBER 2015**

In terms of Section P2.06 (c.02) of the Local Councils (Audit) Procedures 2006, I am forwarding a copy of the Audit Report and Financial Statements, together with the Management Letter for the financial year ending 31 December 2015.

After seeking the Council's approval, you are kindly requested to submit your response to the Director (Local Government), the Local Government Auditor, and to this Office as stipulated in Section P2.06 (d) of the same Procedures, by not later than six weeks following receipt of this letter.

Yours faithfully,



Tanya Mercieca
Asst. Auditor General

Encls.



LOCAL COUNCIL PEMBROKE

Report to Management

for the financial year ended 31 December 2015





3a

MALTA

26th April 2016

The Mayor
LOCAL COUNCIL PEMBROKE
Triq Alamein
PEMBROKE PBK 1776

Dear Sir,

REPORT TO MANAGEMENT

As you are well aware, our firm has been reappointed by the National Audit Office to carry out the annual audit of the financial statements of your Council. Our engagement includes the obligation on our part to prepare a report addressed to the Council, explaining weaknesses and recommendations that emanate from the review of your systems as part of our audit. You will understand that our examination cannot be expected to disclose every weakness and therefore the matters dealt with in this report are not necessarily the only shortcomings, which exist. This report is intended as a source of guidance for the Council to refine its systems for better compliance, internal controls and governance. This report will also be used by the National Audit Office to compile its own report on Local Councils.

For clarity purposes, this report is distributed to your council, the National Audit Office and the Department of Local councils. The contents of this report shall not be quoted in part or in full or used in any way other than for the above-mentioned scope, without our prior written consent.

During the course of our audit for the period ended 31 December 2015, we have examined the principal accounting records, systems and controls in use by the Council to enable it to ensure as far as possible, the accuracy and reliability of its records and to safeguard its assets. Additionally, we also examined the level of your Council's compliance with the Local Councils Act (1993), the Financial Procedures (1996), the various Legal Notices and Local Councils Department Memos globally issued to Local Councils in the Maltese Islands.

We remain at the Council's disposal for any clarification required regarding the above. We shall be happy to render assistance should you decide to implement any of the recommendations.

3a Certified Public Accountants

Level 2, Palazzo Ca' Brugnara
Valley Road, B'Kara BKR 9024
Malta, EU

Telephones: **+356 2757 2757**
Facsimile: **+356 2757 2758**
Email: info@3amalta.com

Partners: Neville Cutajar, Christian Vella, Clive Farrugia
3A is a civil partnership duly registered as an audit firm under
the Accountancy Profession Act with warrant number A.B./26/81/62

3amalta.com



Finally, we take this opportunity to thank the Executive Secretary, Mr. Kevin Borg and his Council's administrative team for their valuable assistance and co-operation rendered to us at all times during the course of our audit.

Yours faithfully

Neville Cutajar
Partner

3a Certified Public Accountants

Level 2, Palazzo Ca' Brugnera
Valley Road, B'Kara BKR 9024
Malta, EU

Telephones: +356 2757 2757
Facsimile: +356 2757 2758
Email: info@3amalta.com

Partners: Neville Cutajar, Christian Vella, Clive Farrugia
3A is a civil partnership duly registered as an audit firm under
the Accountancy Profession Act with warrant number AB/26/81/62

3amalta.com

TABLE OF CONTENTS

1.	FOLLOW-UP: MANAGEMENT REPORT - YEAR ENDED 31 DECEMBER 2014....	2
2.	INCOME	5
3.	PERSONAL EMOLUMENTS	7
4.	EXPENDITURE	8
5.	PROPERTY, PLANT AND EQUIPMENT	9
6.	CASH AND CASH EQUIVALENTS.....	12
7.	PAYABLES.....	12
8.	OTHER DISCLOSURES IN THE FINANCIAL STATEMENTS	14
9.	GENERAL	16

1. FOLLOW-UP: MANAGEMENT REPORT - YEAR ENDED 31 DECEMBER 2014

1.1. Local Enforcement System

The Council does not have direct control on this matter as it is dependent on third party reports and therefore it could not address this issue. In this respect, we draw your attention to paragraph 2.1 of our management report.

1.2. Income from bye-laws

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 2.2 of our management report.

1.3. LES Post Regional 10% Commission

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 2.3 of our management report.

1.4. Other supplementary Government Income

The Council has addressed the matter during the year under review.

1.5. System of Council Income Receipting and Invoicing

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 2.4 of our management report.

1.6. Inappropriate documentation

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 4.1 of our management report.

1.7. Procurement Procedures

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 4.2 of our management report.

1.8. Other expenditure short comings

The Council has addressed the matter during the year under review.

1.9. Prepayments and Accrued Income

The Council has addressed the matter during the year under review.

1.10. Taxation of Investment Income

The Council has addressed the matter during the year under review.

1.11. The upkeep of the Fixed Asset Register (FAR)

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 5.3 of our management report.

1.12. Categorisation of assets and depreciation thereof

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 5.1 of our management report.

1.13. Depreciation

The Council has addressed the matter during the year under review.

1.14. Reconciliation of financial statements to FAR

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 5.4 of our management report.

1.15. Computer Software

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 5.6 of our management report.

1.16. Insurance policy

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 5.2 of our management report.

1.17. Classification of payables

The Council has addressed the matter during the year under review.

1.18. Trade Payables

The Council has addressed the matter during the year under review.

1.19. Disclosures of Contingent Liabilities

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 7.3 of our management report.

1.20. Disclosures required in respect of Financial Procedures

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 8.2 of our management report.

1.21. Disclosures required in respect of certain IFRSs

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 8.1 of our management report.

1.22. Financial statements presentation

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 8.3 of our management report.

2. INCOME

2.1. Income arising from the Local Enforcement System

Observations

By the date of conclusion of our audit work, the Council had still not received the audited annual report of the Joint Committee for the period ended 31st December 2015. During the year under review, the Council has been correctly recording any cash receipts received by the Joint Committee, as well as making the distinction between LES pooling and pre-pooling receipts. Income received in relation to the former amounted to € 311. One also has to note that the Joint Committee function ended in August 2011 in view that from September 2011 the Local Enforcement System was delegated to Regional Committees, which delegation has now been passed to LESA as from October 2015.

Issues Arising

In view of the absence of an audited annual report for the Joint Committee as at 31st December 2015, we could not rely on third party financial information as provided by the Joint Committee to provide reasonable assurance on the amounts being recorded in the financial statements as income from the Local Enforcement System. We have qualified our audit report in this respect.

Recommendations

The Council should pressure the Joint Committee to provide audited financial statements for every financial year in order to have a basis on which to recognise all LES income due to the Council.

2.2. Income from Bye Laws

Observations

The Council received income arising from advertising on street furniture amounting to €590.50. This income has been disclosed under the general income category.

Issues Arising

The Council has a bye law in place covering revenue arising from advertisements on street furniture. Hence income generated from advertising on street furniture falls under income generated from this bye law and should therefore be disclosed accordingly.

Recommendations

The Council should ensure that income generated from bye laws is accounted for and disclosed properly in its financial statements under the proper heading. Further to our recommendations, the necessary adjustments were included and the financial statements were rectified accordingly.

2.3. LES Post Regional 10% Commission

Observations

As from September 2011, the Council is entitled to 10% administration fee for LES fines issued from September 2011 onwards and which are paid at the Council's office. During the year under review, the Council has issued invoices amounting to €5,843 to the LES Regional Committees and to the Local Enforcement System Agency (LESA) which amount is in agreement to the income recognised in the financial statements in this respect.

However during our testing we noted that according to Report 483 – Post Regional Tickets and LESA Tickets, the Council's share of commission for 2015 should have amounted to €5,883 resulting in an understatement of €40.

Issues Arising

This variance arising between the amounts as per Report 483 – Post Regional Tickets and LESA tickets and the invoices issued by the Council to the Regional Committees/LESA indicates that the Council is not always undertaking a full reconciliation of the amounts as per LES reports to the amounts actually received.

Recommendations

The Council should ensure a proper ongoing system of reconciliation between the invoices issued to the Regional Committees/LESA and Report 483 – Post Regional Tickets and LESA Tickets.

2.4. System of Council Income Receipting and Invoicing

Observations

We noted that the Council issues proper official receipts for the income received. However the system used by the Council is manual based, and therefore the system does not provide a proper electronic audit trail.

Issues Arising

The current system used by the Council is working well because no major issues were identified. However it should be noted that this system could lead to errors in view of human intervention and requires more physical space to keep track and storage of the paper documents. Furthermore, more effort is needed to find information when required.

Recommendations

The Council may consider adopting an electronic based receipting system. Such system will help the Council to be more efficient in keeping its financial records and requires less storage space. Furthermore, this will prevent loss of data if backups of the system are done regularly.

2.5. Income not recorded in the appropriate accounting period

Observations

We noted that during the year under review the Council recognised income of €1,000 received on 29th January 2015 in relation to the 'GreenPak Award for 2014'. The Council was informed of this award in June 2014. Furthermore, during 2015 the Council received a re-imbursement of staff costs from the Malta Communications Authority amounting to €1,427.72. All of this income was recognised in the current year financial statements, even though it related to 2014.

Issues Arising

The Council is obliged to ensure that all revenue is properly accounted for and recognised in line with the requirements of IAS 18 Revenue Recognition. Income relating to a particular year, even though it is not yet received at year end, should be estimated and accounted for as accrued income. All such income should be accounted for appropriately in its financial statements, based on the requirements of the "accruals concept" of accounting and revenue recognition requirements arising from IAS 18 Revenue Recognition.

Recommendations

The Council should follow the provisions of IAS 18-Revenue Recognition and ensure that all income is properly recorded in the year in which it is generated as well as that all income is properly accounted for and properly categorised in the nominal ledger.

2.6. Income recognized on a cash basis rather than on an accrual basis

Observations

Following tests on the income of the Council, it transpired that income of €1,662 relating to advertising on street furniture for the periods April 2015 to March 2016 and for October 2015 to September 2016 was fully recognised in 2015 when a portion of this income amounting to €1,071.50 should have been deferred to 2016.

Issues Arising

Since a portion of the income received in the current financial year relates to the year 2016, this portion should have been recognised as deferred income in the financial statements in line with the requirements of IAS 18-Revenue Recognition.

Recommendations

Income should be correctly recorded as it arises rather than when it is received and recognition should be properly undertaken in line with the requirements of IAS 18-Revenue Recognition. Further to our recommendations, the necessary adjustments were included and the financial statements were rectified by the Council accordingly.

3. PERSONAL EMOLUMENTS

3.1. Personal tax deductions

Observations

FSS was not deducted correctly with respect to one of the employees of the Council in view that FSS has been deducted not in accordance with the relevant tax bracket rates as stipulated by the Income Tax Act.

Issues Arising

Having FSS calculated incorrectly will result in an under or over payment as at year end, which balance will need to be payable to the Inland Revenue Department or refundable by the Inland Revenue Department. The scope of the FSS system is that income tax is deducted correctly in order to avoid time consuming adjustments.

Recommendations

The Council should ensure that an FS4 is properly filed with IRD for every Councillor and employee and that proper FSS is deducted in line with the requirements of by the Income Tax Act.

4. EXPENDITURE

4.1. Inappropriate documentation

Observations

Throughout our audit testing on the expenditure undertaken by the Council, we have identified instances whereby the expenditure was not supported by a proper invoice in terms of the VAT Act 1998.

We noted that a payment was made for an invoice amounting to €9,453 issued from Ells Urban Services. The invoice is not in conformity with the VAT Act 1998. Furthermore, some of the fiscal receipts issued by the supplier Mr Charlie Mifsud do not include the date when the receipt was issued.

Issues Arising

It should be assured that all expenditure and payments by the Council should only be affected against an appropriate invoice and where necessary, after an architect's or engineer's certification (as the case may be) is obtained. A fiscal receipt should also be obtained at all times.

Recommendations

The Council should ensure that an appropriate tax invoice, as required by the respective procedures, is obtained for all the expenditure incurred by the Council in the future. Payments unsupported by an appropriate invoice, should not be made.

4.2. Procurement procedures

Observations

We noted that the expenditure for Street Lighting incurred by the Council is neither covered by a tender or by an extended contract as per Memo 34/2013.

Furthermore we also noted the below shortcomings throughout our procurement testing:

- The Non-Collusive Certificate provided in respect of tender 03/2015 'Tender for Cleaning & Maintenance of Parks & Gardens', awarded to Mr Charlie Mifsud was not properly filled up with an item left blank.
- The performance guarantee in respect of the supplier awarded the tender 03/2015 'Tender for Cleaning & Maintenance of Parks & Gardens', awarded to Mr Charlie Mifsud was not provided within 7 days from the date of the letter of acceptance. We found a letter from Mr Charlie Mifsud stating that the acceptance letter did not arrive on time from the Council.
- No copy of the contractor's third party liability insurance was provided with respect to the tender 03/2015 'Tender for Cleaning & Maintenance of Parks & Gardens', awarded to Mr Charlie Mifsud.

Issues arising

Memo 34/2013 issued in December 2013 requires Councils to issue a new Tender for a full year in relation to Street Lighting services which contract may be extended to a maximum of three years.

The Council is also in breach of the Local Council (Tendering) Procedures of 2009 which regulate the way that the tendering process should be undertaken and require that the conditions arising from the tender document should be duly adhered too.

All tender forms need to be appropriately and completely filled up and bidders who submit inappropriate documentation should be immediately be disqualified and not considered in the adjudication process.

The Local Council (Tendering) Procedures of 2009 – K.L.P. 3/96 – P3.06 states that within 7 days of acceptance of a contract, the contractor is to be submit a guarantee equal to 10% of the awarded contract value.

Recommendations

The Council should follow the recommendations of Memo 34/2013 and initiate the process for issuing a tender to cover street lighting expenditure. The Council should also comply with the requirements of the procurement and tendering procedures in terms of the Local Councils Procedures (1996 – Tendering) KLP 3/1996 and ensures that all tender offers considered have their documentation fully in line with the procurement and tendering requirements

5. PROPERTY, PLANT AND EQUIPMENT

5.1. Categorization of assets and depreciation thereof

Observations

The Council has categorised some assets in different incorrect asset categories, with the consequence that these are being depreciated with an incorrect depreciation rate. For example, Photovoltaic panels installed on the Council's roof amounting to €10,140 and various vertical and micro blinds purchased for the Council's administrative offices amounting to €1,232.24 have been recognised under the 'Construction' asset category when these should have been allocated under 'Buildings' asset category and 'Office Furniture & Fittings' asset category respectively.

Issues Arising

The calculation and posting of depreciation is regulated by the Financial Procedures (1996 – Finance) KLP 1/96 P1.01, h.07 (as amended by Legal Notice 323 of 2002). The measurement of depreciation undertaken by the Council is in conflict with the depreciation accounting policy of local councils as in fact stipulated in note 2 of the financial statements. We have qualified our audit report in this respect.

Recommendations

The Council should reclassify accordingly, in both the FAR and the financial statements, any assets wrongly categorised as well as undertake the necessary adjustments to the depreciation provision charged on such assets.

5.2 Insurance Policy

Observations

The Council is not properly insured in certain categories of property, plant and equipment held by the Council. In fact, the Council has an insurance policy covering Council's furniture and fittings for the amount of € 72,560, "property in the open" for the amount of € 190,000, computer and office equipment for the amount of € 45,370, plant and machinery for €6,300 and Council's buildings for the amount of € 74,100.

The Council's total cost of fixed assets, excluding special programmes, as disclosed in its financial statements, amount to €1,132,838 of which € 24,583 relates to furniture and fittings, € 6,300 relates to plant and machinery, € 46,312 relates to office and computer equipment, € 11,787 relating to street signs and €438,534 and €589,175 relates to urban improvements and construction respectively.

Issues Arising

The Council is exposed to a risk of theft and fire or damage for assets held by the Council. This is mainly evident with respect to office furniture and fittings, plant and machinery and office and computer equipment, and to a certain extent urban improvements.

The Council's insurance policy in respect of assets insured needs to be reviewed on an annual basis to avoid having over and under insurance in different categories of property, plant and equipment.

Recommendations

We recommend that the actual value of all insurable and material non-current assets held and maintained by the Council are provided to the insurance company for an adequate cover. The Council has reviewed its insurance policy during the year under review. We suggest that this exercise is kept on an ongoing basis to avoid unnecessary over and under insurance cover for each respective applicable asset categories and to ensure that the Council is properly insured.

It would be appropriate that the insurance policy details better those assets to be covered under each asset category. In this manner, it will be easier to carry out a claim in case of damage to any particular asset

5.3 The Upkeep of the Fixed Asset Register (FAR)

Observations

The Fixed Asset Register (FAR) is not being entirely maintained in the appropriate manner as stipulated by the Local Council Procedures (1996 – Finance) KLP 1/96, P1.16b.

Some descriptions lack fundamental details about the asset being capitalised. In some cases, the description of the FAR card only includes a very generic description thus not providing relevant information about the asset and its location, example 'URBAN054 – Wrought iron hand railing', 'URBAN003 – General works' and 'SPFUN031 – Road Resurfacing'.

Issues Arising

Proper asset description as well as its specified location is of particular importance to tighten controls on physical existence and eventual asset disposals. There may be cases where the assets, especially those located in the outer environment, may be exposed to theft, vandalism, arson or extreme nature elements and one would need to identify them to be able to correctly dispose of them.

Recommendations

The Council should undertake an exercise so that the description of the asset in the FAR card should contain the highest degree of detail possible. The detail should not be of a generic nature, such as 'road resurfacing' and 'general works'. Furthermore, the FAR card should contain the exact location of the asset so that in case when the asset is subject to theft, vandalism, fire or any other damage, these can be identified easily. This would be useful for insurance claims and asset disposal adjustments.

5.4 Reconciliation of the Fixed Asset Register (FAR) to the Financial Statements

Observations

We noted that the accumulated depreciation as per FAR for the fixed asset categories 'Construction' and 'Office equipment' is not in agreement to the accumulated depreciation in the financial statements. The below variances were identified:

Category of assets	Depreciation as per FAR	Depreciation as per FS	Variance
	€	€	€
Construction	392,352.84	392,826.00	(473.16)
Office equipment	38,610.94	38,913.00	(302.06)

Issues Arising

The upkeep of a proper Fixed Asset Register is of utmost importance to the Council. A Fixed Asset Register is deemed as one of the principle accounting ledgers of a Council, which enables the Council to maintain its control of its capital expenditure by recording the value, depreciation as well as the location of the particular asset being recorded.

Recommendations

The Council should ensure that any such variances in the depreciation charge of these asset categories is duly reconciled and adjusted so that they agree with the amounts as per nominal ledger.

5.5 Assets no longer used by the Council

Observations

During our testing we noted that certain fixed assets such as '**COMP012 -Scanner and Zip Drive**' purchased in 1998 at a cost price of €743.07 and '**COMP023 – New Computer/Tel /Fax Network**' purchased in 2000 at a cost price of €391.33 are included in the Fixed Asset Register. The Executive Secretary stated that although these assets are not currently being used by the Council, they are still held at the Council's premises.

Issues Arising

IAS 16 Property, Plant and Equipment and IAS 36-Impairment of Assets require that assets are assessed for impairment on an annual basis and any asset which is no longer in use should be duly disposed of accordingly in the accounts of the Council.

Recommendations

The Council should undertake an exercise whereby all Council's assets are reviewed to confirm whether any impairment provision should be undertaken and to dispose of assets which are no longer in use in line with the requirements of IAS 16 and IAS 36.

5.6 Computer Software

Observations

During our testing we noted that the Council does not have any computer software recognised in its financial statements. However, we noted that, during the year under review, the Council incurred an expense of €188.80 for the upgrading its' Sage Pastel Partner.

Issues Arising

Computer software falls under the definition of "Intangible assets" and has to be accounted for in line with the requirements of IAS 38 – Intangible Assets. This class of assets needs to be disclosed separately in the financial statements.

Recommendation

The Council should ensure that the requirements of IAS 38 are properly applied with respect to any computer software purchased by the Council.

5.7 Assets received in kind

Observations

During the year under review the Council received a laptop as a donation valued between €400 - €500. The Council neither recognised the laptop as a fixed asset addition during the year, nor recognised the donation received.

Issues Arising

IAS 16 – Property, Plant and Equipment states that items of property, plant and equipment should be recognised as assets when it is probable that the future economic benefits associated with the asset will flow to the entity and when the cost of the asset can be measured reliably.

The donation should be initially recognised as long term deferred income with the income then recognised in the Statement of Comprehensive Income on a systematic basis over the useful life of the asset, that is, in accordance with the amount of depreciation released to the Statement of Comprehensive Income for every period.

Recommendations

The Council should ensure that all assets given in kind are properly recognised and depreciation is provided accordingly. Furthermore, the Council should release systematically the deferred income using the monthly reducing balance method in line with the depreciation charge. Further to our recommendations, the necessary adjustments were included and the financial statements were rectified by the Council accordingly

6. CASH AND CASH EQUIVALENTS

6.1. Stale Cheques

Observations

The Council has an unpresented cheque recorded in its bank current account dated 23rd September 2014 amounting to €98.22. It is evident that this cheque has become stale.

Issues arising

The period by which these cheques should have been presented at the bank, exceeded six months and therefore legally they have become stale.

Recommendations

The Council should verify such cheque payments and transactions on a regular basis and adjust its records accordingly when cheque payments become stale.

7. PAYABLES

7.1. Accruals

Observations

Further to our review of the accruals accounted for by the Council as at year end, we noticed that the accounting of these accruals has not been complete as follows:

- The accrual for the cleaning and maintenance of Parks for December 2015 payable to Charles Mifsud is understated by €193.33.
- The accrual for grass cutting for December 2015 payable to Charles Mifsud is understated by €71.25.
- The accrual for the cleaning of non urban roads for December 2015 payable to Charles Mifsud is understated by 71.25.
- The accrual for Bulky Refuse for December 2015 payable to Charles Mifsud is overstated by €99.21.
- The accrual for replacement of traffic signs payable to B Grima & Sons is overstated by €170.95.
- The accrual for tipping fees for December 2015 payable to Wasteserv is overstated by €148.80.
- The accrual for court fees of €120 re the court case of Alternative Technologies Limited judged on 25th November 2015 not accounted by the Council.

Issues Arising

In line with the concept of accrual accounting, accruals should be estimated and accounted for correctly and completely.

Recommendations

The Council should prepare accounts in compliance with the "accruals concept" of accounting in line with the generally accepted accounting principles and International Financial Reporting Standards. Invoices received and dated after year end should be checked carefully to determine if any amounts should be accrued for and included in the correct accounting period. Further to our recommendations, the necessary adjustments were included and the financial statements were rectified by the Council accordingly

7.2. Debit balances in list of creditors

Observations

From an analysis of the suppliers' list as at 31st December 2015, we noted a negative balance of €2,360.68 relating to Infinite Fusion Technologies. Upon further analysis it transpired that this situation arose because an invoice was received and paid but had not been posted in the supplier's ledger. This invoice was dated 18th December 2014.

Issues arising

Such negative balances may be distorting the amount due and shown by the Council at any point in time. It could also be a sign that creditors' balances are not being reviewed on a periodic basis with any variances or errors adjusted for accordingly. This practice may lead to an understatement of creditors of the Council as well a lack of information on the creditors of the Council at any point in time.

Recommendations

All supplier invoices are to be duly accounted for when received and payments are allocated against them when issued. On a regular basis the Council should request the necessary supplier statements and confirmations from its creditors to ensure that its balances are correct and adequately reconciled. In addition, the Council should undertake an exercise to review all creditors and ensure that all balances at year end are correct. Further to our recommendations, the necessary adjustments were included and the financial statements were rectified by the Council accordingly

7.3. Disclosure of contingent liabilities

Observations

The Council has disclosed €1,100 by way of contingent liabilities. This amount is in relation to a dispute with Alternative Technologies Limited. However we noted an invoice dated 25th January 2016 showing that the Council had to pay the amount of €1,348 in court fees relating to this case.

Issues arising

IAS 37 – Provisions, Contingent Liabilities and Contingent Assets requires that any possible obligation depending on whether some uncertain future event can occur should be disclosed by way of a note to the financial statements. Anything which is deemed probable to be incurred is recognised in the accounts as liability and therefore such payables do not need to be disclosed as contingent liabilities.

Recommendations

We recommended that the Council applies the requirements of IAS 37 in this regard and properly discloses all contingent assets and liabilities at period end and provides for liabilities as required. Further to our recommendations, the necessary adjustments were included and the financial statements were rectified by the Council accordingly

8 OTHER DISCLOSURES IN THE FINANCIAL STATEMENTS

8.1 Disclosures required in respect of certain IFRS Observations

The Local Council (Financial) Procedures, 1996, require that the financial statements should be prepared in accordance with the International Financial Reporting Standards. These financial statements are not compliant in all respects with the requirements of these standards and in fact disclosures emanating from certain accounting standards are missing or not in line with the relevant accounting standard.

For example, omissions were noticed in relation to disclosure of new/revised accounting standards which became effective in the current financial year or which were issued but are not yet effective in the current financial year in line with the requirements of IAS 1-Presentation of Financial Statements.

Disclosure of related parties and related party transactions in note 20 is not complete in view that the requirement of articles 18, 25 and 26 of the said standard have not been complied with.

Other presentation and disclosure deficiencies have been duly noted in other areas of this management report.

Issues Arising

The financial statements should be prepared in a consistent manner, whereby all disclosures need to be undertaken in line with the requirements of International Financial Reporting Standards. These

disclosures are not simply quantitative but also descriptive and we noted that the latter have sometimes been omitted as noted above. In this respect, we have qualified our audit report.

Recommendations

The financial statements should be prepared in accordance with International Financial Reporting Standards and that all necessary disclosures are undertaken as required. Going concern note should be removed accordingly.

8.2 Disclosures required in respect of Local Councils' Financial Procedures

Observations

The financial statements prepared and approved by the Council do not contain the corresponding budget figures for the year under review.

Issues Arising

According to the Financial Procedures supplementing the Financial Regulations issued in terms with the Local Councils Act 1993, the financial statements should include the budget for the period. However, in line with Local Councils' generally accepted reporting procedures, the budget has been excluded from these financial statements. In this respect, we have included a note to this effect in our audit report.

8.3 Financial Statements presentation

Observations

During our review of the financial statements we noted a number of areas in the presentation of the financial statements which were incorrect or were not properly presented.

Issues Arising

- Accounting policies pgs 10-17 do not include disclosure of all the new and amended standards that are applicable to Local Council's operations.
- Note 24 of the Notes to the Financial Statements – Related party transactions, should reflect the requirement of articles 25 and 26 of the said standard.
- In the Statement of Cash Flows zero balances for both current year and comparative year should be removed.
- The financial statements contain a casting error in Note 15 'Deferred income'. Summing up the deferred government grants gives €51,595 rather than €51,164
- Depreciation balance as at 1st January 2015 and 31st December 2015 under the category 'Special Programmes' in Note 11 to the financial statements, is a negative figure of €263
- Note 11 of the Notes to the Financial Statements– In the comparatives figure of the current year financial statements, the disposals under the urban improvements category amounts to €5,378 and the disposals under the trees category amounts to €1,994. According to prior year financial statements, the disposal under the urban improvements category amount to €7,372 and there was no disposal under the trees category. No note was included in the financial statements stating that certain amounts of the comparative figures were re-classified.
- Note 13 in the financial statements, 'provision for bad debts' of €4,200 should read 'provision for general bad debts'
- Note 20 – the executive secretary emolument for both the financial years 2014 and 2015, amounting to €26,852 and €27,876 respectively, is not agreeing to the executive secretary salary and allowances disclosed in Note 7 amounting to €26,909 for 2014, and €27,936 for 2015.

- Note 21 – the carrying amount of the trade and other receivables in the note 'Classes of financial assets – carrying amounts' for the current financial year should read €12,104 rather than €8,990. This also applies to the amounts disclosed under Note 22 'Summary of Financial Assets and Liabilities'.

Recommendations

The Council should ensure compliance with *International Financial Reporting Standards, respective Memos and Local Councils Procedures (2006 Audit)* in the preparation of the Financial Statements.

9 GENERAL

9.1. Attendance to Council Meetings

Observations

It was noted that one of the Councilors failed to attend one third of the meetings called within a period of six months.

Issues Arising

Although these absences were assessed to be for a justifiable reason by the Council, the Executive Secretary, in line with the provisions of the Local Council's Act, Article 18, should have informed the Department of this fact.

Recommendations

The Council should ensure that it abides with the requirements of the Local Council's Act in this respect.

9.2. Comparison of Actuals with the Annual Budget

Observations

During our review of the annual budget 2015, it was noted that some expenditure incurred in 2015 exceeded the budgeted amount. In fact according to the annual 2015 budget no capital expenditure had to be incurred. However as per financial statements capital expenditure amounted to €87,665.

Furthermore, the budget expenditure for operations & maintenance and administration expenditure according to the annual 2015 budget amounted to €283,309. However the actual expenditure incurred in this respect amounted to €330,811.

Issues Arising

We bring to the attention of the Council the fact that the Council is regulated by paragraph P1.07 (b.05) of the Local Councils Procedures (1996-Finance) KLP 1/96, which states that it should not spend more than its budgeted expenditure (usually based on the liquidity position and funds available). Furthermore, it is envisaged that if any expenditure category requires materially more funds than budgeted, an adjustment is undertaken to the said budget and is duly approved by the Council.

The Council should compile the annual budget with due care and diligence to use it as a guideline to control its expenditure during the year. Any projected variances should be adjusted at least on a quarterly basis to ensure that the Council would either have sufficient funds available to justify the increase in expenditure, or else reallocate excess funds where there are decreases in expenditure or increase in income received.

Recommendations

In compiling a budget, each item of income or expenditure should be scrutinised to determine whether there is some form of agreement which gives certainty of the projection being presented. In the absence of a contract or an agreement, the item should be extrapolated over historic data to approximate the desired projections for the entire consolidation of the official final draft of the budget.

Ref. Tagħna : 46/****/16/O/366/94/370/205/333/264
 Ref. Tiegħek :
 Ref. Interna : 46/****/14/1

24 ta' Mejju 2016

Ministeru għall-Għustizzja, Kultura u Gvern Lokali
 Seg. Parlamentari għall-Gvern Lokali
 230, Casa Gaspe
 Triq ir-Repubblika
 Valletta.

Att : L-Onor. Seg. Par. Dr. Stefan Buontempo (Email: stefan.buontempo@gov.mt)

Management Letter 2015

B'referenza għall-Management Letter għas-sena finanzjarja li għalqet fil-31 ta' Diċembru 2015 (**Kopja annessa**), f'isem il-Kunsill Lokali Pembroke nixtieq ninfurmak li:

2.1. Income arising from the Local Enforcement System

Il-Kunsill dejjem jipprova jagħmel dak kollu possibbli biex il-Kumitat Kongunt jipprovdi Accounts Awditjati, iżda peress li s-sena finanzjara tagħlaq l-istess bħal dik tal-Kunsill, kif diġa gie rrimarkat anke fi snin preċedenti, dan huwa mpossibbli.

2.2. Income from Bye Laws

Il-Kunsill ħa nota tal-kumment u fil-fatt kif indikat fir-rapport, il-Financial Statements ġew emendata waqt il-proċess tal-verifika.

2.3. LES Post Regional 10% Commission

Il-Kunsill ħa nota tal-kumment għalkemm, u kif diġa gie rrimarkat anke fi snin preċedenti, l-invoices tal-LES ma'ruġa mill-Kunsill huma ġġenerati mis-sistema stess u m'hemm ebda lok li l-Kunsill jista' jemenda dan ir-rapport. Għalhekk il-Kunsill ma kellu ebda kontroll fuq id-deskrepnza li qed issir referenza għaliha. Jirriżulta li d-differenza hija skond liema rendikont jiġi ġġenerat u taħt liema verżjoni, li t-tnejn huma provduta lill-Kunsill minn Loqus Ltd., kumpanija indipendentament mill-operat tal-Kunsill.

2.4. System of Council Income Receipting and Invoicing

Kif diġa ġie rrimarkat anke fi snin preċedenti, il-Kunsill ħa nota tal-kumment għalkemm dak propost ifisser nefqa żejda li mhux ġustifikata għall-volum ta' xogħol. Jekk il-Gvern ikun lest li jiffinanzja tali programm, il-Kunsill m'għandu ebda problema li jaqleb fuq sistema diġitali, għalkemm ta' min wieħed jiġbed l-attenzjoni li l-proċeduri finanzjarja jesigū li għal kull irċevuta li tinħareġ, din trid tkun fil-format tripliku fejn l-originali tingħata lill-klijent, kopja tinżamm fil-file tad-dħul u oħra tinżamm fil-ktieb ta' l-irċevuti, sistema li l-Kunsill għadu jadotta sal-lum il-ġurnata.

2.5. Income not recorded in the appropriate accounting period

Il-Kunsill ħa nota tal-kummenti li saru,

2.6. Income recognized on a cash basis rather than on an accrual basis

Il-Kunsill ħa nota tal-kumment u fil-fatt kif indikat fir-rapport, il-Financial Statements ġew emendata waqt il-proċess tal-verifika. Ta' min jinnota li l-Kunsill ma jaħdimx fuq *cash basis* kif espress mill-Awdituri. Iż-żewġ istanzi ndikata kienu l-unika żewġ transazzjonijiet li saru hekk, u dan sar bi żvista.

3.1. Personal tax deductions

Il-Kunsill Lokali Pembroke dejjem għamel użu mid-dokument online provdut mill-IRD. Jidher li f'Jannar 2015 kien hemm update li ħareġ wara li sar id-download originali fejn tali update ma ġiex inkorporat fis-sistema tal-Kunsill u rriżulta li tnaqset xi taxxa żejda lil waħda mill-impjegati, liema taxxa għaddiet għand il-Gvern u eventwlament issa trid ticrieċi rifużjoni mingħand l-IRD.

Dwar id-dokumenti ta' l-FSS, dawn dejjem imtlew kif suppost u fil-ħin u qatt ma kien hemm problemi, lanqas din is-sena, għajr għal dan l-iżball tekniku.

4.1. Inappropriate documentation

Il-Kunsill ħa nota tal-kumment. Ta' min jirrimarka li l-fattura tal-kumpanija Elle's Urban Services fiha l-kontenut kollu mitlub skond il-Liġi, jiġifieri ndirizzata lill-Kunsill, data, numru tal-VAT, indirizz u dettalji tal-kumpanija, iffirmata u numru ta' referenza tal-fattura. Sussegwentament il-kuntrattur, kif mitlub, iforni lill-Kunsill irċevuta fiskali. Kif diġa ġie rrimarkat anke fi snin preċedenti, il-Kunsill talab lill-Awdituri jispeċifikaw għala qed jirrimarkaw li l-fattura mhux tajba iżda s'issa l-Kunsill għadu qatt ma rċieva ebda rispons. **(Ara Dok. 1)**

Dwar l-irċevuti fiskali tas-sur Mifsud ta' min jirrimarka li jidher li kien hemm xi waħda li ma kelliex data fuqha. L-awditur setgħet faċilment tinduma ta' liema xahar kienet qed tirreferi peress li s-servizz jingħata kull xahar u peress li l-irċevuti huma kollha nnumerata wara xulxin, u għalhekk faċli tirrelata riċevuta ma' xahar partikulari. Finalment jirriħult ali ma kien hemm ebda riċevuta nieqsa.

Il-pagamenti li jagħmel il-Kunsill dejjem kienu u jkunu jirrelataw ma' fatturi fiskali.

4.2. Procurement procedures

Rigward it-tender tal-Installazzjoni, Żamma u Manutenzjoni ta' Street Lighting ta' min jinnota li l-Kunsill mexxa ma' dak rakkomandat mid-DGL billi ddelega lir-Reġjun

Tramuntana l-proċess li jinħareġ tender wieħed bħala Reġjun. Fid-dawl ta' dan u peress li l-proċess ma kellux jieħu fit-tul, il-Kunsill għażel li jibqa' jagħmel użu mis-servizzi tal-kuntrattur li kien intgħażel minn NHDJC, fejn skond informazzjoni li għandu l-Kunsill jirriżulta li l-kuntratt baqa' jgġedded minn sena għal sena sakemm jinħareġ tender ġdid. Għalhekk il-Kunsill ma jistax jaqbel mal-kummenti ta' l-Awdituri li l-Kunsill qed jaħdem mingħajr kuntratt.

Rigward il-tender 03/2015 *Tender for Cleaning & Maintenance of Parks & Gardens* 'li ngħata lis-sur Charlie Mifsud:

- Mhux minnu li d-dokument ta' Non Collusive m'huwiex mimli tant li kopja tiegħu qed tiġi annessa ma' din l-ittra, **(Ara Dok. 2)**
- Huwa minnu li l-Garanzija Bankarja daħlet tard peress li jidher li l-ittra postali waslitlu tard minħabba xi ħaġa li grat fil-posta, u fid-dawl li kien għad kellu l-Bid Bond valida u tkopri l-istess ammont, din ġiet aċċettata peress ukoll li l-kuntrattur kien għadu kopert ukoll b'garanziji bankarji oħra li għandu mal-Kunsill, u
- Mhux minnu li l-kuntrattur m'għandux Third Party Insurance Liability, tant li mal-kuntratt hemm kopja datata 29 ta' Ottubru 2015 **(Ara Dok. 3)**

Għalhekk il-Kunsill ma jaqbilx mal-kumment li sar li qed jiġi allegat li l-Kunsill ma mexiex mal-proċeduri tat-tendering.

5.1. Categorization of assets and depreciation thereof

Il-kategorija tal-Bini għandha deprezzament ta' 1% abbażi ta' reducing balance u għalhekk skond dak mitlub mill-Awdituri, l-Panelli Fotovaltaġiċi qed jitqies li għandhom ħajja ta' 100 sena, xi ħaġa li żgur mhux prattikabbli. Kien għal dan il-għan li dawn ġew inklużi taħt kostruzzjoni ħalli jkollhom tul ta' żmien ta' 10 snin.

Rigward il-blids, dawn kienu saru tal-qies għat-twieqi speċifiċi li hemm u għalhekk m'humix ser jiċċaqilqu. Kien għal dan il-għan li dawn ġew inklużi mal-kostruzzjoni bħala diprezzament.

Ta' min jinnota wkoll li l-kumment ili saru, jirrigwardjaw assi l'ilhom fil-Kunsill għal aktar minn 8 snin u mhux li saru tul is-sena finanzjarja kurrenti.

5.2. Insurance Policy

Il-Kunsill ser jara li fejn ikun possibbli, iċ-ċifri jkunu aktar viċin il-valur attwali, għalkemm dan qatt ma jista' jkun eżatt peress li l-assikurazzjoni ma tgħalaqx mas-sena finanzjarja u għalhekk, bid-deprezzament dejjem ser ikun hemm avarija bejn l-ammont assikurat u l-ammont ta' l-assi fuq il-kotba tal-Kunsill.

5.3. The Upkeep of the Fixed Asset Register (FAR)

Huwa minnu li assi antiki għandhom referenzi xi ftit ġeneriċi, iżda l-assi kollha li żdiedu f'dawn l-aħħar snin huma kollha mnizla l-FAR bil-massimu ta' l-informazzjoni nkluża. Apparti minn dan jinżamm file separat fejn fih jinżammu l-fatturi kollha ta' l-Assi tal-Kunsill u għalhekk faċilment jistgħu jiġu identifikata.

5.4. Reconciliation of the Fixed Asset Register (FAR) to the Financial Statements

Matul is-sena 2016 ser isir eżerċizzju biex naraw li l-valuri bejn l-FAR u n-Nominal Ledger ikunu l'istess.

5.5. Assets no longer used by the Council

Il-Kunsill jinnota li għalkemm hemm assi li mhux qed jintużaw dan ma jfissirx li għandhom jintremew. Jekk l-Awdituri jibqgħu jinsistu li dan għandu jsir, allura jsir eżerċizzju biex dawn l-assi jintremew, xi haġa li l-Kunsill għandu riserva dwarhom.

5.6. Computer Software

Il-Kunsill ħa nota tal-kumment.

5.7. Assets received in kind

Il-Kunsill ħa nota tal-kumment u fil-fatt kif indikat fir-rapport, il-Financial Statements ġew emendata waqt il-proċess tal-verifika Observations

6.1. Stale Cheques

Itteħdu l-passi neċessarja biex it-transazzjoni relatata giet riversjata.

7.1. Accruals

Dwar l-*Accruals*, dawn huma estimi sad-data tal-31/12/2015, peres sli l-fattura tagħhom tkun għad ma waslitx sakemm ikunu qed jinħadmu l-Financial Statements. Waqt il-proċess ta' l-Awditjar li jsir f'Marzu/April, dawn il-fatturi normalment ikunu waslu għand il-Kunsill u ħafna mid-drabi tħalsu wkoll, u għalhekk ikun f'dan l-istadju li jkun ikkonfermat il-valur eżatt. Għalhekk f'Jannar, meta jkun qd jingħalqu l-kotba, il-valur li jintuża jkun wieħed aprosimattiv u għal dan il-għan huw amistenti li jkun hemm xi varjanzi minimi.

7.2. Debit balances in list of creditors

Dan kien żball ta' input li gie ratifikat.

7.3. Disclosure of contingent liabilities

Meta ġew pprezentata l-Financial Statements, din il-fattura kienet għad ma waslitx għand il-Kunsill.

8.1. Disclosures required in respect of certain IFRS Observations

Il-Kunsill ħa nota u saret ir-ratikifa neċessarja.

8.2 Disclosures required in respect of Local Councils' Financial Procedures

Il-Kunsill ħa nota u saret ir-ratikifa neċessarja.

8.3 Financial Statements presentation

Il-Kunsill ħa nota u saret ir-ratikifa neċessarja.

9.1. Attendance to Council Meetings

Il-Kunsill ħa nota tal-kumment li sar. Ta' min jinnota li l-persuna konċernata m'attenditex minħabba problema medika li kulhadd kien konxju tas-sitwazzjoni medika tagħha.

9.2. Comparison with the Annual Budget

Ta' min jinnota l'iva l-Kunsill ma kellux pjanijiet li jagħmel infieq kapitali. L-infieq li sar kien dovut għall-proġett li l-Kunsill għamel għal-Awtorita' tad-Djar u li l'istess infieq kien kollu kopert minn rifużjoni mingħand l-istess Awtorita' u għalhekk in-net expenditure kienet nulla.

Tislijiet,

Avv. Dean Hili
Sindku

Kevin Borg
Segretarju Ezekuttiv

Kopja : *Lid-Direttur, Dipartiment għall-Gvern Lokali
Ministru għall-Gustizzja, Kultura u Gvern Lokali – Dr. Owen Bonnici
Awditur Generali, NAO
Ministru għall-Finanzi – Prof. Edward Scicluna
Udituri Lokali – 3a*