

**The Members**

**Ħal Kirkop Local Council**  
31, Triq San Benedittu,  
Ħal Kirkop  
Malta

16 May 2023

Dear Members of the Ħal Kirkop Local Council,

We have completed our audit of the financial statements of Ħal Kirkop Local Council for the year ended 31 December 2022. Our audit is primarily based on verifying balances in the financial statements to ensure that they are free from material error and comply with relevant legislation.

Our aim is to offer guidance to the Council such that it would be in a better position to improve its internal controls, enhance its book-keeping function and consolidate its overall governance. We would like to point out that, in accordance with the Local Councils Act (CAP 63) 1993 and the Local Council (Financial Regulation) 1993, it is the responsibility of the Executive Secretary of the Local Council to ensure that a proper system of internal control is in operation to ensure that the proper accounting, recording and handling of financial operations are in place to safeguard the Local Council's assets at all times. For this reason, this document is of particular relevance to the Local Council's Executive Secretary.

The matters dealt with in this report, came to our notice during the conduct of our audit procedures which are primarily designed for the purpose of expressing an opinion on the financial statements of the Council. In consequence our work did not encompass a detailed review of all aspects of the systems of control but that of obtaining an understanding of the controls which are in place, on the basis of which, we design our audit procedures. For this reason, this report cannot be relied upon to necessarily disclose other defalcations or other irregularities which may exist, had a specific and more extensive assignment for this specific purpose been commissioned.

Our engagement obliges us to distribute copies of this report to the Council Members. Consequently, this report, in part or in full, may not be distributed, used or quoted except for the scope it is prepared, without our prior written consent, unless such disclosure is required by Law.

During the course of our audit for the year ended 31 December 2022, we examined the principal documents, systems and controls applied by the Council, to help it ensure, in so far as it is possible, far as possible, the accuracy and completeness of the accounting and to safeguard the assets of the Council.

In order to facilitate your responses to the deficiencies we noted in the course of our audit, have been presented these shortcomings in columnar form. On the left hand side of the document we specify the weaknesses and the recommended courses of action. On the left hand side you are required to insert the remedial action you intend to take and a time frame by which these will be remedied. We also attach for your perusal, a summary of the audit adjustments which we were put through the accounting records, once these were approved by yourselves. Should you require our assistance in bringing to fruition the suggested recommendations do not hesitate to contact us.

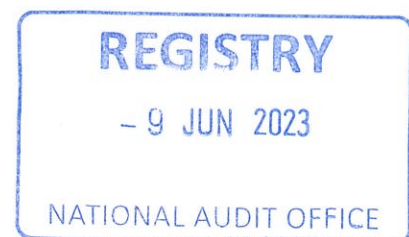
We would like to thank you for the courtesy and co-operation extended to us in the course of our audit.

Yours faithfully,



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**Arthur Douglas Turner**  
**Partner - Parker Russell Turner**



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Platinum Members

## PREVIOUS MANAGEMENT LETTER

During the course of our audit for the year ended 31 December 2022, we have also reviewed the points highlighted in the previous management letter along with their respective feedback:

### **i. Rent expenses**

We are pleased to note that no shortcoming arose in rental expenses.

### **ii. Fixed Assets**

We have once again noted shortcoming in the fixed asset register as per note 1 on page 3.

### **iii. Receivables**

We have once again noted several long outstanding receivables as per note 3 on page 7.

### **iv. Payables**

We are pleased to note that we did not encounter any difficulties in obtaining supplier statements at year end, however we have once again noted several long outstanding creditors as per note 5 on page 11.



A summary of the deficiencies noted in the course of our audit and our recommendations thereto is as follows:

1. *PROPERTY, PLANT AND EQUIPMENT*
2. *CASH IN HAND AND AT BANK*
3. *DEBTORS*
4. *ACCRUED INCOME*
5. *CREDITORS*
6. *ACCRUALS AND PREPAYMENTS*
7. *REVENUE*
8. *DEBIT TRANSACTIONS*
9. *PAYROLL AND HUMAN RESOURCES*
10. *FUNDS HELD BY TRIBUNAL COUNCIL*
11. *INFORMATION PROVIDED ON THE PORTAL*
12. *PRESENTATION OF FINANCIAL STATEMENTS*
13. *CONCLUSIONS*



**FINDINGS ARISING FROM 2022 AUDIT**

WEAKNESS NOTED / RECOMMENDED IMPROVEMENT	LOCAL COUNCIL REPLIES
<p><b>1. PROPERTY, PLANT AND EQUIPMENT</b></p> <p><b>1.1. Fixed Asset Register</b></p> <p><i>Weakness</i></p> <p>1.1.1. Despite the fact that the Council has taken the necessary measures to compile a fixed asset register, it is not robust enough to incorporate all asset types, category and location, linked to a labelled physical asset. Further, the manual system is not integrated with the Fixed asset Module and to the General Ledger of the accounting software. This leads to differences between the total net book value of the fixed asset register with that of the accounting system.</p>	
<p><i>Recommendation</i></p> <p>1.1.2. We strongly believe that the implementation of the fixed asset register should be kept on an appropriate software and should be synchronised within the accounting system. We recommend that the fixed asset register implementation process is discussed in detail with the IT service provider and the accountant in charge, in order to adapt the necessary software for the needs of the Council and incorporate the integration of the plant register within the general ledger.</p>	

	<p><b>1.2. Classification of Transactions</b></p> <p><i>Weakness</i></p> <p>1.2.1. During our audit procedures, we noted that there were capital expenses relating to street paving amounting to € 1,656 and urban improvements amounting to € 8,590 which were incorrectly accounted for within administrative expenses. These were capitalised at audit level. Furthermore, in view of the above adjustments, the depreciation charge was understated by € 8,618, which was also adjusted for at audit level.</p>
	<p><i>Recommendation</i></p> <p>1.2.2. We recommend that more attention is affected in the updating of accounting records to segregate properly between revenue expenditure and capital expenditure. Our recommendation is to identify the classification of the assets being purchased in terms of the following categories:</p> <ul style="list-style-type: none"> <li>(a) Assets purchased in terms of IAS 16 Property, Plant and Equipment;</li> <li>(b) Assets leased, and consequently disclosed for the purpose of the leasing arrangements in compliance with IFRS 16 Finance Leases; and</li> <li>(c) Assets under development and not yet brought to use.</li> </ul>

### 1.3. Fixed Assets Additions

#### Weakness

1.3.1. During our audit fieldwork on the fixed assets additions, some irregularities were noted whereby the Local Council did not obtain any quotations for the following acquisitions:

Detail	Supplier	Date	Amount
Provision of Materials - Bring in Sites Area - Triq ir-Ramljija	Christian Busuttil	03/07/2022	5,664
Bike racks re Local council and schools	Ta Kandja	16/11/2022	4,407
Flags	Gauci Borda & Co Ltd	18/01/2022	505
Manhole Covers	Andrew Vassallo	11/01/2022	2,583
Drilling of Holes - Triq San Nikola	Ballut Blocks Services Ltd	12/09/2022	5,347
New Airconditioner re Boardroom	Joseph Garrett	15/02/2022	580
Xoghol ta' Manutenzjoni u Alterazzjoni - Tromba tat-Tarag	Jesmond Mizzi	20/10/2022	4,000
New laptop, case & Microsoft office	Computer Bargains	31/10/2022	808

Excavation & Building works in Triq ir-Ramlija	Jean Carl Cassar	01/07/2022	5,888
Floodlights, Plug & cable	Tower Ironmongery	17/11/2022	1,656
<p><i>Recommendation</i></p> <p>1.3.2. In accordance with the Procurement Guidelines 2017 issued by the Department for Local Government, the Council should obtain at least three signed quotations for purchases exceeding € 50 up to € 5,000 unless, for purchases exceeding € 50 but not € 500, a direct order approved by the Executive Secretary is issued. Furthermore, for any purchases exceeding € 5,000 but not exceeding € 10,000, a quotation through the EPPS should be issued.</p>			
<p><b>2. CASH IN HAND AND AT BANK</b></p> <p><i>Weakness</i></p> <p>2.1. Included with cash in hand and at bank, there is a cash balance of € 223, which could not be traced to a cash reconciliation effected at year end. Although we were provided with a confirmation letter from the Executive Secretary, we could not verify with accuracy the balance at year end.</p>			



	<p><i>Recommendation</i></p> <p>2.2. We recommend that a cash count is carried out on a frequent basis prior to amounts deposited in the company's bank accounts, and a cash reconciliation is documented and kept by the Council. We suggest that more control is carried out to ensure that cash in hand agrees to cash amounts in the accounting records at all times.</p>												
	<p><b>3. DEBTORS</b></p> <p><b>3.1. Long outstanding debtors</b></p> <p><i>Weakness</i></p> <p>3.1.1. During our audit testing, we noted that the Council's debtor list includes the following balances which have been outstanding for more than one year, and which are coming from 2019 and 2020:</p> <table border="1" data-bbox="989 840 1332 1937"> <thead> <tr> <th>Debtor</th> <th>€</th> </tr> </thead> <tbody> <tr> <td>Elbros Limited</td> <td>500</td> </tr> <tr> <td>Festivals Malta</td> <td>500</td> </tr> <tr> <td>Leap (Access) Community Resources</td> <td>229</td> </tr> <tr> <td>Primary Health Care Department</td> <td>1,110</td> </tr> <tr> <td></td> <td><b>2,339</b></td> </tr> </tbody> </table>	Debtor	€	Elbros Limited	500	Festivals Malta	500	Leap (Access) Community Resources	229	Primary Health Care Department	1,110		<b>2,339</b>
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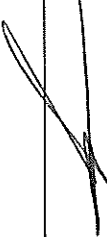
	<p>3.1.2. Further, it was noted that the Council has recorded a full provision for doubtful debts on balances pertaining to Green MT amounting to € 2,010 which were coming from 2014 and on the balances with the Housing Authority amounting to € 786 which were coming from 2019.</p>
	<p><i>Recommendation</i></p> <p>3.1.3. We recommend that the Council regularly reviews overdue amounts for recoverability. If their recoverability is doubtful, the Council should consider making a provision for all amounts in accordance with IFRS 9, and after obtaining the approval in a Council's meeting. Furthermore, the Council should send continuous reminders / statements to its debtors to ensure that the Council still has the right to collect the amounts due.</p>
	<p><b>3.2. LES Debtors</b></p> <p><i>Weakness</i></p> <p>3.2.1 We have noted that the Council has a debtor balance relating to LES Pre-Regional contraventions amounting to € 142,442 which is fully provided for on accounts, and which was not agreeing with the balance as per the LES Report 622 generated from the Loqus system, which amounted to € 131,081. Therefore, an adjustment was affected at audit level against the debtor balance and the corresponding provision for the difference of € 11,361 in order to reconcile with the LES Report generated. This adjustment should have been</p>

	<p>confirmed by the Council during the monthly Council Meetings. In addition, we could not obtain clear understanding of the movements effected during the year.</p>
	<p><i>Recommendation</i></p> <p>3.2.2 We recommend that regular reconciliations of the amounts due are carried out to reconcile any differences with the LES system. In addition, an exercise needs to be carried out on the LES Pre-Regional contraventions to understand whether such amounts are recoverable or otherwise. If these amounts are irrecoverable, we propose that the Council should consider reversing the provision and accounting for the amounts as 'bad debts write-offs'. A disclosure note is also required to bring this matter to the attention of the Council, and every effort should be made to get the necessary directions from the Department of Local Government.</p>
	<p><i>Weakness</i></p> <p>3.2.3 Furthermore, the Council has another LESA debtor pertaining to the outstanding 10% administration fee on the current contraventions. As at year end, this balance amounted to € 1,011, however we could not obtain any confirmation of such debtor amounts.</p>
	<p><i>Recommendation</i></p> <p>3.2.4 We recommend that the Council obtains regular statements from LESA to reconcile the debtor balances. Furthermore, the Council should send</p>

<p>continuous reminders / statements to its debtors to ensure that such balances are settled at the earliest opportunity.</p>	<p><b>4. ACCRUED INCOME</b></p> <p><i>Weakness</i></p> <p>4.1. During our audit fieldwork, we noted that the Council failed to record various transactions pertaining to accrued income:</p> <ul style="list-style-type: none"> <li>• Financial assistance for the 2022 Annual Cultural Scheme issued by the Department of Local Government and amounting to € 1,788;</li> <li>• Financial assistance for the 2022 Christmas Scheme issued by the Department of Local Government amounting to € 243;</li> <li>• Financial assistance for the Distribution of flyers and Christmas Decorations received from the Regjun Punent amounting to € 2,200;</li> <li>• Transport for the Elderly Day Centre pertaining to the last period of 2022 and amounting to € 148. Its corresponding expense was reflected at audit stage as explained in note 6;</li> <li>• Water and electricity contributions relating to Primary Health Care and BOV ATM amounting to € 1,992 and € 70 respectively. Their corresponding expense was reflected at audit level as explained in notes 6 and 8.</li> </ul> <p>An adjustment was affected at audit level to account for the accrued income.</p>
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	<p><i>Recommendation</i></p> <p>4.2. We recommend that the Council's books of accounts should be recognised on an accrual basis, whereby any income pertaining to the current year, irrespective of whether they were received or not, should be accounted for in order to ensure completeness of income.</p>								
	<p><b>5. CREDITORS</b></p> <p><b>5.1. Long outstanding creditors</b></p> <p><i>Weakness</i></p> <p>5.1.1. During our audit testing, we noted that the Council's creditor list includes the following balances which have been outstanding for more than one year:</p> <table border="1" data-bbox="917 840 1204 1937"> <thead> <tr> <th>Creditor</th> <th>€</th> </tr> </thead> <tbody> <tr> <td>Koperativa Tabelli u Sinjali</td> <td>84</td> </tr> <tr> <td>LESA</td> <td>136</td> </tr> <tr> <td></td> <td><u>220</u></td> </tr> </tbody> </table>	Creditor	€	Koperativa Tabelli u Sinjali	84	LESA	136		<u>220</u>
Creditor	€								
Koperativa Tabelli u Sinjali	84								
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	<u>220</u>								



<p><i>Recommendation</i></p> <p>5.1.2. We recommend that the Council reviews these amounts and, either settles them if still due, or else reverse them after having obtained approval from the Council. Furthermore, decisions and discussions regarding these balances should be minuted during the Council meetings.</p>	
<p><b>6. ACCRUALS AND PREPAYMENTS</b></p> <p><i>Weakness</i></p> <p>6.1. We have noted the following weaknesses in accounting for accruals and prepayments:</p> <ul style="list-style-type: none"> <li>• Performance bonus accruals were overstated by € 306. An adjustment was affected at audit level;</li> <li>• Transport accruals for the month of December to the value of € 296 were not accounted for. An adjustment was affected at audit level to account for this;</li> <li>• Water and electricity accruals for the Primary Health Care meter was understated by € 124, whilst the accruals for the BOV ATM meter was overstated by € 35. An adjustment was affected at audit level to account for this;</li> </ul>	

	<ul style="list-style-type: none"> <li>• Water and electricity accruals for other meters were overstated by € 1,508, which partly relate to the accrual affected for the Zebbiegh meter. However, since such meter is no longer registered in the name of the Council, an adjustment was affected to reverse the accrual amounting to € 1,467;</li> <li>• During our audit fieldwork, it was noted that insurance prepayments were understated by € 25. No adjustments were affected at audit level to rectify this.</li> </ul>
	<p><i>Recommendation</i></p> <p>6.2. We recommend that a procedure is in place to ensure that invoices relating to goods or services are properly accounted for and to ensure that these are posted in the correct accounting period. Failing to do so could result in the understatement of assets and liabilities at the year end and distortion of financial results.</p>
	<p><b>7. REVENUE</b></p> <p><b>7.1. General income</b></p> <p><i>Weakness</i></p> <p>7.1.1 During our audit fieldwork, while performing a proof in total test between the total receipts issued from the Council's online permit system and the total income recorded in the accounting system, an overall difference of € 24 arose</p>

<p>in over declaration in the accounting system. This clearly indicates that the Council is correctly capturing most of its receipts through the online system.</p>											
<p>7.1.2 During our audit fieldwork, it was noted that water and electricity income for the BOV ATM was understated by € 208. An adjustment was affected to account for the income for the year as per the invoices.</p>											
<p><i>Recommendation</i></p> <p>7.1.3. We urge the Council to continue updating the permit's online system so that a complete trail will be available for all income issued, reconciling with receipts reflected in the accounting system. It is of utmost importance for the Council to regularly reconciles the receipts issued from the system with the income recorded in the accounting system.</p>											
<p><b>8. DEBIT TRANSACTIONS</b></p> <p><b>8.1. Procurement Guidelines</b></p> <p><i>Weakness</i></p> <p>8.1.1. During our audit fieldwork on the debit transactions, the following irregularities were noted:</p> <table border="1" data-bbox="1197 873 1380 1937"> <thead> <tr> <th>Detail</th> <th>Supplier</th> <th>Date</th> <th>Amount</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>Floodlights, Plug &amp; cable</td> <td>Tower Ironmongery</td> <td>17/11/2022</td> <td>1,656</td> <td>(a)</td> </tr> </tbody> </table>		Detail	Supplier	Date	Amount	Notes	Floodlights, Plug & cable	Tower Ironmongery	17/11/2022	1,656	(a)
Detail	Supplier	Date	Amount	Notes							
Floodlights, Plug & cable	Tower Ironmongery	17/11/2022	1,656	(a)							

Pipes re Triq San Nikola	General Plastics (Sales) Limited	24/08/2022	1,627	(a)
Blasting, Galvanising and Powder Coating on Council Gates	A & A Blasting Services	03/02/2022	708	(a)
Awards 8th Leg, Gieh Hal Kirkop, Bags, Polo Shirts	Horace Enterprises Ltd	02/05/2022	638	(a)
T-shirts re world cleanup day	Horace Enterprises Ltd	12/09/2022	885	(a)
Diaries, Bags and Lanyards	Horace Enterprises Ltd	19/12/2022	792	(a)
Times of Malta Website Banner re Irkottafest 2022	Allied Newspaper	06/10/2022	590	(a)
Marketing on Instagram & Facebook re GIGANTIC	Lovin Malta	16/11/2022	572	(a)
Water Bowser x28 Trips - 14.06.22 - 19.09.22	Maria Carmela Debono	29/09/2022	2,007	(b)
Court Sittings and Legal Fees re Savu Debono case	DF Advocates	30/08/2022	818	(c)

Deficiencies noted in the course of our audit of the financial statements of the Hal Kirkop Local Council for the year ended 31 December 2022


Legal Fees re Antonella Galea Case	DF Advocates	09/12/2022	1,842	(c)
Security re Irkottafest 2022	JK Security	14/10/2022	519	(a)
Video re Hal Kirkop	G Media	07/06/2022	755	(a)
Rent of Tables, Picnic Benches and Wine Barrels re Irkottafest	Paul Azzopardi	10/10/2022	1,440	(d)
Entertainment and Animators Full Day Kids Area – Irkottafest	Sandra Mallia (Cheeramigos)	21/10/2022	1,000	(a)
40 Certificate Folders and 1 Hot Foil Block	A4SIX	05/05/2022	863	(a)

(a) The Council did not obtain any quotations.

(b) The Council did not obtain any quotations. The Council only uses this supplier for plant irrigation and water bowser services, however there is no agreement is in place.


(c) The Council did not obtain any quotations. The Council only uses this supplier for legal services, however there is no agreement is in place.

(d) The Council could only obtain one quotation.

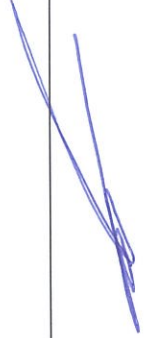
<p><i>Recommendation</i></p> <p>8.1.2. We recommend that formal agreements are entered into with parties who offer recurrent services to the Council. Furthermore, in accordance with the Procurement Guidelines 2017 issued by the Department for Local Government, the Council should obtain at least three signed quotations for purchases exceeding € 50 up to € 5,000 unless, for purchases exceeding € 50 but not € 500, a direct order approved by the Executive Secretary is issued. Furthermore, for any purchases exceeding € 5,000 but not exceeding € 10,000, a quotation through the EPPS should be issued.</p>	
<p><b>8.2. Accounting for Debit Transactions</b></p> <p><i>Weakness</i></p> <p>8.2.1 Whilst checking the water and electricity bills for the entire year, it was noted that the expenses are not being accounted for properly, with some invoices being accounted for as per the bill for the period, while others are being accounted for as per the total amount of the bill (including the amount of the previous bill). In fact, an overall discrepancy in understated water and electricity expenses of € 373 arose. No adjustments were affected in this respect at audit stage.</p> <p>8.2.2 It was also noted that water and electricity expense for the Primary Health Care was overstated by € 1,443. An adjustment was affected to account for the expense for the year as per the invoices against the creditor control account.</p>	

	<p>8.2.3 While testing rental expenditure to the rental agreements, it was noted that rent expenses for the year was overstated by € 447 relating to arrears rent of the Local Council office which were settled during the year but to which no accruals was affected during the previous year.</p> <p>8.2.4 Various reclassifications between the administrative expenses and between the income have been affected at audit level following audit testing and scrutinization of the nominal ledger.</p> <p>Many of the above weaknesses will provide incomplete and limited management information to the Council and will impact the presentation of the accounts. Lack of information will distort financial results and will not provide management with accurate financial information in order to base its operational decisions.</p>
	<p><i>Recommendation</i></p> <p>8.2.5. We recommend that all debit transactions are included in the system during the period when they are incurred. Further, we recommend that regular reviews are done by the accountant in liaison with the Executive Secretary to ensure that all expenditure is included in the accounts, and that for every third-party expenditure incurred by the Council, a corresponding invoice is issued and presented.</p>
	<p><b>8.3 Expired Contracts</b></p> <p><i>Weakness</i></p> <p>8.3.1 In relation to the tender for Road Markings of the Locality of Hal Kirkop awarded to Koperattiva Tabelli u Sinjali, the contract has expired in July 2021.</p>

Deficiencies noted in the course of our audit of the financial statements of the Hal Kirkop Local Council for the year ended 31 December 2022

<p>Nevertheless, this contractor has continued to provide services to the Local Council under the same conditions. Extension was granted till the award of the new tender, which was published on 28 April 2023. Similarly, the tender to Waste Collection which had been awarded to Raymond Attard, has also expired in July 2021. Extension was granted till the end of January 223 when a new tender was issued.</p>	
<p><i>Recommendation</i></p> <p>8.3.2 It is recommended that the Council monitors very closely the expiry dates of contracts in place with suppliers. The Council should re-issue another tender, once the stipulated period included in the previous tender document has expired.</p>	
<p><b>9. PAYROLL AND HUMAN RESOURCES</b></p> <p><b>9.1. Overall Payroll Procedures</b></p> <p><i>Weakness</i></p> <p>9.1.1 We have performed a wages reconciliation between FSS documentation submitted and the wages as per the account. Wages in the accounts were understated by € 94. No adjustments were passed to this effect.</p> <p>9.1.2 Furthermore, we noted that the Executive Secretary's performance bonus was not calculated on the basis of the percentage approved by the Department for Local Government. An adjustment of € 296 was affected to rectify this discrepancy.</p>	

	<p><i>Recommendation</i></p> <p>9.1.3 We recommend that reviews are performed to ensure that FSS forms are filled in properly to ensure that all amounts paid are correctly declared to the Commissioner for Revenue. Further, we recommend that performance bonuses are worked out on approvals attained.</p>
	<p><b>10. FUNDS HELD BY THE TRIBUNAL COUNCIL</b></p> <p><i>Weakness</i></p> <p>10.1 During past years, the Council was part of a Tribunal Council, which was managed by seven Local Councils, one of which was the Hal Kirkop Local Council. Funds held by the Tribunal Council as at 22<sup>nd</sup> October 2021 amounted to € 43,134, which funds were to be equally distributed between the seven Councils as agreed unanimously by the respective Councils on 3<sup>rd</sup> February 2023. Consequently, since such income has not yet been approved by the Department of Local Government, the balance of € 6,162 was reversed from the accounting system.</p>
	<p><i>Recommendation</i></p> <p>10.2 We recommend that the Council continues to follow up on the matter with the Department of Local Government for the final approval of the funds. Further, we recommend that proper controls should be in place to reduce the number of</p>

<p>adjustments being affected at audit level, which could also lead to a delay in the audit process.</p>	
<p><b>11. INFORMATION PROVIDED ON THE PORTAL</b></p> <p><i>Weakness</i></p> <p>11.1 Whilst checking the Local Council's portal on the Local Government website, we have noted that the unaudited financial statements for the year ended 31 December 2022 were not uploaded on the Council website.</p>	
<p><i>Recommendation</i></p> <p>11.2. We recommend that the Council uploads all documents in pdf format within the required time for each specific report as per the Local Councils (Financial) Regulations.</p>	
<p><b>12. PRESENTATION OF FINANCIAL STATEMENTS</b></p> <p><i>Weakness</i></p> <p>12.1. The Local Council is required to prepare financial statements in conformity with International Financial Reporting Standards (IFRS) as adopted by the EU. During our audit, we identified that the Council's unaudited financial statements needed updating and further disclosures in accordance with IFRS as adopted by the EU.</p>	

<p><b>Recommendation</b></p> <p>12.2. We recommend that the Local Council gives more attention to the preparation of the financial statements. The above shortcomings have been amended in the audited financial statements.</p>	
<p><b>13. CONCLUSIONS</b></p> <p>13.1. More controls should be instigated to improve the level of efficiency within the Council. The Council should also analyse employees' work efficiencies to ensure that optimum use is made of public funds.</p> <p>13.2. We would be pleased to assist the Council in coming up with an action plan, with clearly set target dates and by which the Council will address the weaknesses reported in this report. We are at your disposal should you need our assistance in any of the specific areas referred to in this report.</p>	

