

## Brincat Anna at Parlament-MT

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**From:** Mercieca Keith at NAO  
**Sent:** Wednesday, 08 April 2026 14:58  
**To:** Brincat Anna at Parlament-MT  
**Cc:** Darren Carabott; Deguara Charles at NAO; Camilleri Noel at NAO; Stivala Maressa at NAO; Fenech Caroline at NAO  
**Subject:** RE: Re: Informazzjoni mitluba mill-PAC  
**Attachments:** NAO\_28d.pdf; NAO\_81c.pdf; NAO\_28a.pdf; NAO\_86a.pdf; NAO\_86b.pdf; NAO\_82.pdf

Għażiża Sinjura Brincat,

B'referenza għal-laqgħa tal-Kumitat Permanenti dwar il-Kontijiet Pubbliċi li saret nhar l-Erbgħa 18 ta' Marzu 2026, u għat-talba tal-Kumitat sabiex tingħata informazzjoni relatata, ninsab f'pożizzjoni ninfurmak kif ġej:

- Fir-rigward ta' jekk l-Uffiċċju Nazzjonali tal-Verifika staqsiex lill-Awtorità tal-Artijiet u lil Grant Thornton għal kopji ta' emails li kienu ntbagħtu lilhom miċ-Chair tal-Awtorità tal-Artijiet dwar ir-rapport ikkummissjonat, ninfurmak li:
  - l-Uffiċċju Nazzjonali tal-Verifika talab lil Grant Thornton sabiex jindika jekk kinux saru xi talbiet għal kjarifiki jew mistoqsijiet oħra mill-Awtorità tal-Artijiet jew minn terzi wara s-sottomissjoni tar-rapport ta' valutazzjoni, kif ukoll talab dokumentazzjoni rilevanti f'dan ir-rigward. Fir-risposta tagħha, Grant Thornton informat lill-Uffiċċju li ma rċeviet l-ebda talba għal kjarifiki wara s-sottomissjoni tar-rapport tagħha (referenza NAO\_28d, mistoqsija 3); u
  - fir-rigward ta' emails mibgħuta miċ-Chair tal-Awtorità tal-Artijiet, saret talba lill-Awtorità tal-Artijiet mill-Uffiċċju Nazzjonali tal-Verifika f'Novembru 2024 sabiex jingħata aċċess għall-mailbox taċ-Chair (referenza NAO\_81c). Madankollu, fir-risposta tagħha, l-Awtorità indikat li l-mailbox ma kinitx disponibbli.
- Fir-rigward tat-talba għal kopja tal-letter of engagement mill-Awtorità tal-Artijiet lil Grant Thornton, datata 5 ta' Marzu 2019, meħmuż ma' din il-komunikazzjoni għandek ssib id-dokument mitlub (referenza NAO\_28a).
- Fir-rigward tat-talba għal kopja tad-dokument li permezz tiegħu ngħatat l-awtorizzazzjoni mill-OPM lil Grant Thornton għall-ħlas tar-rapport, meħmuż ma' din il-komunikazzjoni għandek ssib id-dokument rilevanti (referenza NAO\_86a u NAO\_86b).
- Fir-rigward tat-talba dwar minn liema uffiċċju fl-OPM effettivament sar il-ħlas għar-rapport, id-dokumentazzjoni li kienet disponibbli għall-Uffiċċju Nazzjonali tal-Verifika tindika li l-invoices ġew riferuti għall-ħlas mis-Support Services Division (referenzi NAO\_86a u NAO\_86b).
- Fir-rigward ta' min, min-naħa tal-Awtorità tal-Artijiet, l-Uffiċċju Nazzjonali tal-Verifika staqsa sabiex isir jaf kif ir-rapport ikkummissjonat mill-Awtorità spicċa għand terzi privati, dawn kienu
  - il-Kap Eżekuttiv tal-Awtorità tal-Artijiet (kif indikat f'paragrafu 3.4.20 tar-rapport);
  - id-Deputy Chair tal-Bord tal-Gvernaturi tal-Awtorità tal-Artijiet (paragrafu 3.4.21);
  - il-Membru Parlamentari tal-Oppożizzjoni fil-Bord tal-Gvernaturi tal-Awtorità tal-Artijiet (paragrafu 3.4.22); u
  - il-Membru Parlamentari tal-Gvern fil-Bord tal-Gvernaturi tal-Awtorità tal-Artijiet (paragrafu 3.4.23).
- Fir-rigward dwar l-iskambji li saru bejn l-Awtorità tal-Artijiet u l-Ministeru dwar il-proċess tad-drafting tar-rapport, din it-talba tista' tirreferi għal diversi stadji distinti tal-proċess, jiġifieri:
  - l-interazzjoni li wasslet għall-preżentazzjoni ta' memorandum lill-Kabinett (indirizzata fil-paragrafi 2.4.73, 2.4.74 u 3.6.18 tar-rapport);

- l-interazzjoni fil-proċess tad-drafting tal-kuntratt (indirizzata fil-paragrafi 2.4.74 sa 2.4.76 u 3.6.36); jew
- l-interazzjoni fid-drafting tar-riżoluzzjoni parlamentari li kellha tiġi ppreżentata lill-Kumitat Permanenti dwar il-Kontijiet Pubbliċi (indirizzata fil-paragrafi 3.6.43 sa 3.6.47).

Fir-rigward tal-interazzjonijiet relatati mal-memorandum lill-Kabinett, l-Uffiċċju Nazzjonali tal-Verifika kellu viżibbiltà limitata. Madankollu, informazzjoni rilevanti tista' tinsab f'affidavit ippreżentat mill-Ministru ta' dak iż-żmien għat-Trasport, l-Infrastruttura u l-Ippjanar, li jinkludi screenshots ta' emails skambjati bejn is-Segretarju Parlamentari għall-Ippjanar u s-Suq tal-Proprietà u ċ-Chair tal-Bord tal-Gvernaturi tal-Awtorità tal-Artijiet (referenza NAO\_82).

Fir-rigward tad-drafting tal-kuntratt, dan sar min-Nutar Pubbliku li kien qed jirrappreżenta lil Fortina. L-Uffiċċju ma ġiex ipprovdut b'dokumentazzjoni li tirrifletti skambji bejn l-Awtorità tal-Artijiet u l-Ministeru f'dan il-kuntest.

Fir-rigward tad-drafting tar-riżoluzzjoni parlamentari, għalkemm l-Uffiċċju stabbilixxa li ċ-Chair u l-assistent personali tas-Segretarju Parlamentari kienu involuti, l-Uffiċċju ma kellux viżibbiltà fuq l-iskambji li saru f'dan il-proċess.

Ninsab għad-dispożizzjoni tiegħek għal kwalunkwe kjarifika ulterjuri.

Filwaqt li nirringrazzjak, nibgħat inselli għalik.

K. Mercieca

Keith Mercieca  
Assistant Auditor General  
Special Audits and Investigations



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National Audit Office,  
Notre Dame Ravelin, Floriana,  
Malta

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**From:** Deguara Charles at NAO <[charles.deguara@gov.mt](mailto:charles.deguara@gov.mt)>

**Sent:** 02 April 2026 11:15

**To:** Mercieca Keith at NAO <[keith.mercieca@gov.mt](mailto:keith.mercieca@gov.mt)>; Stivala Maressa at NAO <[maressa.stivala@gov.mt](mailto:maressa.stivala@gov.mt)>

**Cc:** Camilleri Noel at NAO <[noel.camilleri@gov.mt](mailto:noel.camilleri@gov.mt)>; Fenech Caroline at NAO <[caroline.fenech@gov.mt](mailto:caroline.fenech@gov.mt)>

**Subject:** FW: Re: Informazzjoni mitluba mill-PAC

Charles Deguara  
Auditor General



t +356 22055001 e [charles.deguara@gov.mt](mailto:charles.deguara@gov.mt)  
[nao.gov.mt](http://nao.gov.mt) | [linkedin.com/company/naomalta](https://linkedin.com/company/naomalta) | [fb.com/NAOMalta](https://fb.com/NAOMalta)



National Audit Office,  
Notre Dame Ravelin, Floriana,  
Malta

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**From:** Deguara Charles at NAO

**Sent:** Thursday, April 2, 2026 11:15 AM

**To:** Brincat Anna at Parlament-MT <[anna.brincat@parlament.mt](mailto:anna.brincat@parlament.mt)>

**Cc:** Darren Carabott <[carabottdarren@gmail.com](mailto:carabottdarren@gmail.com)>

**Subject:** RE: Re: Informazzjoni mitluba mill-PAC

Grazzi ħafna Sa Brincat.

Qed naħdmu fuqhom u se nibgħatuhom malajr kemm jista' jkun.

U awguri ta' sliem u ferħ għall-festa ta' l-Għid il-Kbir.

Tislijiet,

Charles

Charles Deguara  
Auditor General



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[nao.gov.mt](http://nao.gov.mt) | [linkedin.com/company/naomalta](https://www.linkedin.com/company/naomalta) | [fb.com/NAOMalta](https://www.facebook.com/NAOMalta)



National Audit Office,  
Notre Dame Ravelin, Floriana,  
Malta

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**From:** Brincat Anna at Parlament-MT <[anna.brincat@parlament.mt](mailto:anna.brincat@parlament.mt)>

**Sent:** Thursday, April 2, 2026 11:08 AM

**To:** Deguara Charles at NAO <[charles.deguara@gov.mt](mailto:charles.deguara@gov.mt)>

**Cc:** Darren Carabott <[carabottdarren@gmail.com](mailto:carabottdarren@gmail.com)>

**Subject:** Re: Informazzjoni mitluba mill-PAC

### Is-Sur Charles Deguara Awditur Ġenerali

Ippermettili nfakkrek li fl-aħħar laqgħa tal-Kumitat Permanenti dwar il-Kontijiet Pubbliċi, li saret nhar l-Erbgħa 18 ta' Marzu 2026, il-Kumitat talab li jingħata din l-informazzjoni:

Jekk l-Uffiċċju Nazzjonali tal-Verifika staqsiex lill-Awtorità tal-Artijiet u lil Grant Thornton għal kopji ta' emails li kienu ntbagħtu lilhom miċ-Chairman tal-Awtorità tal-Artijiet dwar ir-rapport ikkummissjonat; Kopja tal-letter of engagement mill-Awtorità tal-Artijiet lil Grant Thornton, datata 5 ta' Marzu 2019; Kopja tad-dokument li permezz tiegħu ngħatat l-awtorizzazzjoni mill-OPM lill-Grant Thornton għall-ħlas tar-rapport; Mil-liema uffiċċju fl-OPM effettivament sar il-ħlas għar-rapport; Lil min, min-naħa tal-Awtorità tal-Artijiet, staqsa l-Uffiċċju Nazzjonali tal-Verifika sabiex isir jaf kif ir-rapport ikkummissjonat mill-Awtorità spicċa għand terzi privati; u L-iskambji li saru bejn l-Awtorità tal-Artijiet u l-Ministeru dwar il-proċess tad-drafting tar-rapport.

Filwaqt li nirringrazzjak, nibgħat inselli għalik.

Anna

Anna Brincat

Clerk to the Public Accounts Committee  
Standing Committee for the Environment, Climate Change and Development Planning  
National Audit Office Accounts Committee



HOUSE OF REPRESENTATIVES

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PARLIAMENT OF MALTA  
FREEDOM SQUARE, VALLETTA, MALTA



# Grant Thornton

An instinct for growth™

Judge Emeritus Carmelo Farrugia Sacco  
Chairman  
Lands Authority  
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St. Sebastian Street,  
Valletta, VLT 2000  
Malta

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Malta

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www.granthornton.com.mt

05 March 2019

Dear Judge Emeritus Carmelo Farrugia Sacco,

## Engagement letter – Fortina Evaluations

### 1. INTRODUCTION

- 1.1 Thank you for appointing Grant Thornton to assist you in connection with the Fortina Evaluations. This engagement letter sets out our understanding of the work you wish us to carry out. We set out below the nature of responsibilities which we undertake in this appointment, our understanding of the services which you wish us to perform and the terms of our engagement.

### 2. BACKGROUND

- 2.1 The Fortel Group have made an official request to the Land Authority to change the use of land they acquired from the Government. To this end and by virtue of minute 599 of the Lands Authority's Board of Governors meeting, we were assigned by the Lands Authority to assist them with this evaluation.

### 3. SCOPE OF WORK

- 3.1 The services to be provided by us pursuant to our engagement (the Services) are expected to include the work set out in this section.
- 3.2 Our work will include a review of the Land file regarding the Fortel Group's request by virtue of minute 599 and an issue of a final report based upon the analysis of Land files number L874/68/III/5.
- 3.3 Our work will include the following tasks:
- An analysis of the facts of the case in discussion, including the relevant conditions established in the contracts;
  - An analysis of all requests made by Fortel Group in Land files number LB74/68/III/5, more specifically the most recent request.
  - An analysis of the valuations conducted by: Perit Dennis Camilleri, Perit Mario Cassar and Perit Claude Mallia.

- An analysis of the reports conducted by Dr. Marisa Grech and Mr. Charles Camilleri.
  - Advising the Lands Authority on the best decision the Authority should take.
- 3.4 In addition our work will include a valuation of the present property and to also establish a value for the removal of the condition that effects part of the property as requested by the Fortel Group, provided this valuation is carried out in line with Chapter 573.
- 3.5 For the avoidance of doubt the scope of our work does not include the provision of any tax advice. Should you require tax advice in connection with the proposed transaction then this will be subject to a separate letter of engagement.
- 3.6 We will include in our report the sources of the information presented. We will not seek to establish the reliability of these sources by reference to information independent of you, but where any relevant information has been obtained, this will be indicated in our report. We will, however satisfy as far as possible, that the information presented is consistent with other information that is made available to us in the course of our work in accordance with the terms of the engagement letter.

We will not carry out anything in the nature of an audit, nor will we subject any financial or other information to checking or verification procedures. Accordingly, we assume no responsibility and make no representations with respect to the accuracy or completeness of the information in our report, except where otherwise stated.

- 3.7 In providing our services we may refer to and quote from laws, regulations, directives or rules issued by regulatory bodies. We may also comment on their general or specific applicability to the subject of our engagement. We will do so in the context of our engagement and this should not be construed in any way as the provision of legal services.

#### **4. OTHER SERVICES**

- 4.1 As a result of the work set out above, should you wish us to act for you in any other aspects, we would be pleased to discuss your requirements. We shall not be required to provide you with any further or additional services other than the Services listed in Section 3 of this letter unless you specifically advise us in writing that you wish us to do so and we agree in writing to do so. Any such work will be the subject of a separate engagement letter, the level of fees for which will depend on the complexity of the tasks undertaken.

#### **5. TIMETABLE**

- 5.1 We estimate that we will be able to deliver a draft report (as outlined in the Section 3 ) by 11<sup>th</sup> March 2019.
- 5.2 The above is subject to us being given access to the information needed for our assignment. If, at any time during our assignment, it becomes clear to us that we will not be able to deliver within the indicated time scales, we will notify you immediately.

#### **6. FEES**

- 6.1 In accordance with normal professional practice, our fees are based upon the degree of responsibility and skill involved and the time necessarily occupied on the work. We estimate that our total fees relating to this engagement will be of €15,000 excluding out of pocket expenses and VAT.

- 6.2 20% of the fees are payable on signing this letter of engagement whilst 80% are due on delivery of the report is in line with the requisites of this engagement letter and after clarifications, if any, are answered.
- 6.3 For the avoidance of doubt our fees are not contingent on the outcome of the transaction.

The Company will remain liable for all sums due or that become due to Grant Thornton under the terms of this letter.

Should any Fees remain unpaid for more than 60 days after Grant Thornton's invoice has been submitted, Grant Thornton may thereupon at its discretion give notice of immediate termination of the services, and/or treat the outstanding amount as if it were a loan from the due payment date and charge a rate of interest of 8% per annum until the date that payment is received and/or obtained directly from any assets of the Company.

## 7. REPORTING

- 7.1 The valuation will be presented in a long form report in which we shall explain the methodology adopted, the analysis performed, any assumptions applied and any relevant limitations to our conclusions as provided in Chapter 573 and in particular Section 79.

## 8. USE OF OUR DELIVERABLES

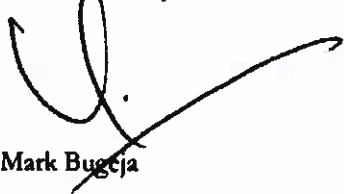
- 8.1 Our reports will be addressed to you, unless informed otherwise. We stress that our reports are confidential and prepared for the addressees only save as otherwise provided in the laws of Malta. They should not be used, reproduced or circulated for any other purpose, whether in whole or in part without our prior written consent, which consent will only be given after full consideration of the circumstances at the time.
- 8.2 We do not acknowledge any duty of care or liability to any other party in connection with this engagement, except where otherwise provided herein expressly or by implication.
- 8.3 In the course of our engagements, we may present our observations advice/findings orally, with or without slides. The data will be in summary form and verified only to the extent indicated. We may use examples or dates that are designed for illustration purposes only and to facilitate discussion. If specific aspects of what we say or present by way of slides are relevant to the decision-making process, you will let us know and we shall follow this up with a letter of clarification or written report on the specific aspects/observations/advice/findings in that respect.
- 8.4 Whilst we may agree, at your request, to release a draft of our report at any stage prior to completion of the services set out in this letter, the suitability of a draft release is a matter for our judgement, and we reserve the right not to release drafts if, in our view, release is not appropriate. Nevertheless, you acknowledge that no reliance should be place on any draft reports or other documentation and on verbal representations as such documentation and representations do not constitute our definitive opinions and conclusions. Our definitive conclusions will be contained solely in our final report. A document remains "draft" for these purposes until it has been manually signed by a Grant Thornton partner.

## 9. ACCEPTANCE OF TERMS

- 9.1 This letter and its appendices forms the entire agreement and undertaking between Grant Thornton and Lands Authority with respect to the subject matter hereof and will remain effective until it is replaced. This letter supersedes all previous arrangements and understandings between the parties with respect to the subject of this letter, which shall cease to have any further force or effect.

- 9.2 The terms set out in this letter and its appendices shall take effect immediately upon your countersigning this letter and returning it to us or upon commencement work on this assignment, whichever is the earlier. It is also agreed that the terms of this letter shall apply to all time (including time necessarily spent in setting up and scoping the engagement) spent by us in connection with this engagement prior to the date of countersignature of this letter.
- 9.3 Once agreed, this agreement/contract with you sets out the entire terms agreed between the parties relating to this engagement/contract and supersedes all previous representations, warranties and terms (whether in writing or not) previously made between the parties. Any amendments, additions or alterations to this agreement shall not be effective unless in writing and signed by a duly authorised representative of each party.
- 9.4 We shall be grateful if you would confirm our understanding of and your agreement to these terms by signing and returning the enclosed copy of this letter. If the contents of this letter (including its appendices) are not in accordance with your understanding of our agreement, we shall be pleased to receive your further observations and to give any other information you may require.
- 9.5 If any time you wish to discuss how the services covered by this letter can be improved or if you wish to raise any issue relating to the firm's provision of these services, you are invited to discuss the matter with the undersigned.

Yours faithfully



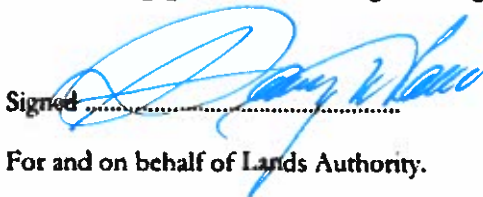
Mark Bugtja

Managing Partner – Audit and assurance

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Terms of engagement acknowledged and agreed by.

Signed



Date

20/3/19

For and on behalf of Lands Authority.

## **APPENDIX I – INFORMATIVE NOTE ON PROCESSING OF PERSONAL DATA**

### **1. Purpose for processing of personal data**

- 1.1 In the conduct of our professional services we may need to collect and use personal data about you, your partners, your company, your trustees, your clients or customers and your or their employees, agents or contractors, which we will hold and process as data controllers or data processor under the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (hereinafter referred to as the “General Data Protection Regulation” or “GDPR”).

### **2. Quality of personal data and the right to rectification and erasure**

- 2.1 Personal data shall be accurate and where necessary kept up to date. Grant Thornton shall take any reasonable steps to ensure that personal data that is inaccurate is erased or rectified without delay;

### **3. Right of access**

- 3.1 All individuals have a right under the GDPR to obtain details of information held on them by the firm. If you, your partners, your company, your trustees, your clients or customers and your or their employees, agents or contractors wish to exercise this right please forward your request in writing to the following email address: [gdpr@mt.gt.com](mailto:gdpr@mt.gt.com).

### **4. Transferring of personal data**

- 4.1 We will not, without consent, transfer personal data to any third party except where such transfer is a necessary part of the services provided (e.g. transfer of information to third parties authorised under the applicable legislation (such as authorities, banks, stockbrokers or insurance providers)), or where we are required to do so by operation of law.
- 4.2 We may provide personal information to our professional advisers and specialist consultants, brokers and agents who refer your business to us, any person acting on your behalf (such as your financial advisor, solicitor, settlement agent, or administrator), insurers, vendors and other parties who provide services to us, agents who assist us to dispose of property or equipment, investors, advisers, trustees, and others where required by law including regulators.
- 4.3 We may also disclose your personal information to other Grant Thornton member and correspondent firms (to assist us in providing services to you), and the Grant Thornton Partnership. Grant Thornton firms are located in the Americas, Europe, the Middle East, Africa, and the Asia Pacific region. The current list of the locations of Grant Thornton member firms can be found at the following link:  
<http://www.grantthornton.global/locations>.
- 4.4 Before you disclose personal information to us about someone else, you should make sure that you are entitled to disclose that information. You should also refer the other person to our privacy policy and this privacy notice.

### **5. Data retention**

- 5.1 The personal data will be kept in a form which permits identification of individuals for no longer than is necessary for the purposes indicated in Section 1 of this Appendix.

### **6. Events of breach**

6.1 Each individual has the right to lodge a complaint against any data breach by communicating such breach to the Information and Data Protection Commissioner by filling in the complaint form available at <https://idpc.org.mt/en/Pages/contact/complaints.aspx>.

**7. Withdrawal of consent**

7.1 You may withdraw your consent for the processing of personal data by sending an email to the email address: [gdpr@mt.gt.com](mailto:gdpr@mt.gt.com).

I have carefully read and understood the informative note on processing of personal data

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Judge Emeritus Lino Farrugia Sacco



## Mercieca Keith at NAO

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**From:** George Vella <George.Vella@mt.gt.com>  
**Sent:** 26 July 2024 08:44  
**To:** Mercieca Keith at NAO  
**Cc:** Vella Josephine at NAO; Vassallo Rebecca at NAO; Caruana Clare at NAO; Mark Bugeja  
**Subject:** FW: NAO request for information

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Dear Mr Mercieca

Below please find our replies to your clarification requests.

Please do let us know if you need any further information.

Kind regards

George

### **George Vella**

Partner | Head Of Advisory

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**E** [george.vella@mt.gt.com](mailto:george.vella@mt.gt.com)

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A purple banner with white text and a background of white wavy lines. The text reads "Audit | Tax | Advisory | Outsourcing".

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**From:** Mercieca Keith at NAO <[keith.mercieca@gov.mt](mailto:keith.mercieca@gov.mt)>

**Sent:** Monday, July 22, 2024 3:23 PM

**To:** Mark Bugeja <[Mark.Bugeja@mt.gt.com](mailto:Mark.Bugeja@mt.gt.com)>

**Cc:** Vella Josephine at NAO <[josephine.a.vella@gov.mt](mailto:josephine.a.vella@gov.mt)>; Vassallo Rebecca at NAO <[rebecca.vassallo@gov.mt](mailto:rebecca.vassallo@gov.mt)>; Caruana Clare at NAO <[clare.caruana@gov.mt](mailto:clare.caruana@gov.mt)>; George Vella <[George.Vella@mt.gt.com](mailto:George.Vella@mt.gt.com)>

**Subject:** RE: NAO request for information

**External Email:** Do not click links or open attachments unless you know the sender and know the content is safe.

Dear Mr Bugeja,

Thank you for your prompt assistance.

Perhaps you, or Mr Vella, could assist me with a few follow-up queries. These mainly relate to the context of the engagement rather than the report itself, which is well-structured and clear.

1. The report is addressed to the Lands Authority's Board of Governors in a collective sense. To aid us understand the interaction between Grant Thornton and the Lands Authority, could you kindly indicate whether the report was referred to anyone in particular? Any documentation supporting referral of the report would also be of interest.

We sent the report to the late Judge Emeritus Carmelo Farrugia Sacco and met to discuss the contents of the report but do not know what he had done with the report in the internal structures of the Lands Authority. We, unfortunately, do not have anything in writing to show that this meeting indeed occurred.

2. Did Grant Thornton receive any form of acknowledgement of receipt from the Lands Authority? In the affirmative, supporting documentation would be of interest.

Once we sent the report to the late Judge Emeritus Carmelo Farrugia Sacco we were called in to a meeting wherein we discussed the contents of the report. We, unfortunately, do not have anything in writing to show that this meeting indeed occurred.

3. Were any clarifications sought or enquiries made by the Lands Authority, or third parties, following the submission of your report? In the affirmative, relevant documentation would again be of interest.

No we have not received any further requests for clarification.

Thank you in advance for your time and attention and should any clarification be necessary on our part please feel free to contact the undersigned.

Kind regards,  
Keith

---

**From:** Mark Bugeja <[Mark.Bugeja@mt.gt.com](mailto:Mark.Bugeja@mt.gt.com)>  
**Sent:** Thursday, July 18, 2024 11:05 AM  
**To:** Mercieca Keith at NAO <[keith.mercieca@gov.mt](mailto:keith.mercieca@gov.mt)>  
**Cc:** Vella Josephine at NAO <[josephine.a.vella@gov.mt](mailto:josephine.a.vella@gov.mt)>; Vassallo Rebecca at NAO <[rebecca.vassallo@gov.mt](mailto:rebecca.vassallo@gov.mt)>; Caruana Clare at NAO <[clare.caruana@gov.mt](mailto:clare.caruana@gov.mt)>; George Vella <[George.Vella@mt.gt.com](mailto:George.Vella@mt.gt.com)>  
**Subject:** Re: NAO request for information

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Dear Mr Mercieca

Further to the email exchange below, I would like to inform you that the assignment covered by the letter of engagement you refer to was completed from our end and that our report (copy attached herewith) was issued on 25 March 2019. I am copying my colleague George Vella - Partner, Head of Advisory Services who had led the engagement.

We thank you for your attention and remain at your disposal should you require any further information from our end.

Kind regards

Sincerely

Mark

**Mark Bugeja**  
Managing Partner | Head Of Audit and Assurance

**D** +356 2093 1501  
**T** +356 2093 1000  
**M** +356 9943 7890  
**E** [mark.bugeja@mt.gt.com](mailto:mark.bugeja@mt.gt.com)  
[www.grantthornton.com.mt](http://www.grantthornton.com.mt)

# Audit | Tax | Advisory | Outsourcing

Grant Thornton  
Level 2, Fort Business Centre, Triq L-Intornjatur, Zone 1,  
Central Business District, Birkirkara CBD1050, Malta



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**From:** Mark Bugeja <[Mark.Bugeja@mt.gt.com](mailto:Mark.Bugeja@mt.gt.com)>

**Sent:** Monday, 8 July 2024 08:49

**To:** Mercieca Keith at NAO <[keith.mercieca@gov.mt](mailto:keith.mercieca@gov.mt)>

**Cc:** Vella Josephine at NAO <[josephine.a.vella@gov.mt](mailto:josephine.a.vella@gov.mt)>; Vassallo Rebecca at NAO <[rebecca.vassallo@gov.mt](mailto:rebecca.vassallo@gov.mt)>;

Caruana Clare at NAO <[clare.caruana@gov.mt](mailto:clare.caruana@gov.mt)>

**Subject:** Re: NAO request for information

Dear Mr Mercieca

Thank you for your email. I will check our internal records and will revert as soon as possible.

Kind regards

Sincerely

Mark

---

**From:** Mercieca Keith at NAO <[keith.mercieca@gov.mt](mailto:keith.mercieca@gov.mt)>

**Sent:** Friday, 5 July 2024 11:11

**To:** Mark Bugeja <[Mark.Bugeja@mt.gt.com](mailto:Mark.Bugeja@mt.gt.com)>

**Cc:** Vella Josephine at NAO <[josephine.a.vella@gov.mt](mailto:josephine.a.vella@gov.mt)>; Vassallo Rebecca at NAO <[rebecca.vassallo@gov.mt](mailto:rebecca.vassallo@gov.mt)>;  
Caruana Clare at NAO <[clare.caruana@gov.mt](mailto:clare.caruana@gov.mt)>

**Subject:** NAO request for information

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Dear Mr Bugeja,

Reference is made to an audit being undertaken by the National Audit Office regarding the waiver by Government of conditions burdening the site of the Fortina Hotel.

This Office's attention was drawn to a letter of engagement submitted by Grant Thornton, dated 5 March 2019, and countersigned by the Chair Board of Governors Lands Authority on 20 March 2019 (attached herewith for ease of reference).

Could you kindly indicate whether Grant Thornton finalised the assignment outlined in this letter of engagement and whether the relevant report was referred to the Lands Authority? In the affirmative, could you please provide this Office with a copy of the report? If not, could you kindly explain why the engagement was discontinued?

Regards,

Keith

**Keith Mercieca**

Assistant Auditor General | Special Audits & Investigations

**National Audit Office**

**Notre Dame Ravelin, Floriana FRN 1601, Malta**



**Email:** [keith.mercieca@gov.mt](mailto:keith.mercieca@gov.mt)

**Office:** +356 2205 5000



**Direct:** +356 2205 5007



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## Mercieca Keith at NAO

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**From:** Vella Robert-Noel at Lands Authority  
**Sent:** 18 November 2024 19:36  
**To:** Mercieca Keith at NAO  
**Cc:** Vella Josephine at NAO  
**Subject:** RE: Fortina | Personal details

Dear Mr Mercieca,

Thank you for your email.

I have checked with our IT Unit and they have informed me that as soon as an employee's contract is terminated for whatever reason, their email account is also closed, meaning that they no longer have access to it.

They also informed me that no one except the employee has access to this account whilst it is active. The Government agency that might have some form of record or access is MITA, but we are not sure for how long this data is stored. Perhaps you could contact them for further elucidation on this aspect.

For ease of reference, the employee's email address was [lino.farrugia\\_sacco@landsauthority.org.mt](mailto:lino.farrugia_sacco@landsauthority.org.mt)

Best regards,



**Robert Vella**

Chief Executive Officer

[robert-noel.vella@landsauthority.org.mt](mailto:robert-noel.vella@landsauthority.org.mt)

+356 22953440

Auberge de Baviere, St. Sebastian Street, Valletta VLT 2000

[www.landsauthority.org.mt](http://www.landsauthority.org.mt)

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**From:** Mercieca Keith at NAO <keith.mercieca@gov.mt>  
**Sent:** Monday, November 18, 2024 12:38 PM  
**To:** Vella Robert-Noel at Lands Authority <robert-noel.vella@landsauthority.org.mt>  
**Cc:** Vella Josephine at NAO <josephine.a.vella@gov.mt>  
**Subject:** RE: Fortina | Personal details

Dear Mr Vella,

Thank you for the information provided.

One final request in this respect. Since we are unable to obtain the version of events as experienced by Justice Emeritus Lino Farrugia Sacco, a possible insight into his actions may be drawn by reviewing correspondence exchanged by him during the period of interest.

Did the Lands Authority retain a copy of Justice Farrugia Sacco's mailbox following his demise?

In the affirmative, could you kindly make the necessary arrangements for the NAO to have access to this mailbox. The period of interest is 1 January 2019 to 31 October 2019.

Regards,  
Keith

---

**From:** Vella Robert-Noel at Lands Authority <[robert-noel.vella@landsauthority.org.mt](mailto:robert-noel.vella@landsauthority.org.mt)>  
**Sent:** 15 November 2024 17:34  
**To:** Mercieca Keith at NAO <[keith.mercieca@gov.mt](mailto:keith.mercieca@gov.mt)>  
**Cc:** Vella Josephine at NAO <[josephine.a.vella@gov.mt](mailto:josephine.a.vella@gov.mt)>  
**Subject:** RE: Fortina | Personal details

Dear Mr Mercieca,

Details of Justice Emeritus Lino Farrugia Sacco are as follows:

ID Card – 697449M

Date of Termination of Employment as Chair of the Board of Governors of the Lands Authority – 14/02/2021

Regards,



**Robert Vella**

Chief Executive Officer

[robert-noel.vella@landsauthority.org.mt](mailto:robert-noel.vella@landsauthority.org.mt)

+356 22953440

Auberge de Baviere, St. Sebastian Street, Valletta VLT 2000

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**From:** Mercieca Keith at NAO <[keith.mercieca@gov.mt](mailto:keith.mercieca@gov.mt)>  
**Sent:** Friday, November 8, 2024 12:53 PM  
**To:** Vella Robert-Noel at Lands Authority <[robert-noel.vella@landsauthority.org.mt](mailto:robert-noel.vella@landsauthority.org.mt)>  
**Cc:** Vella Josephine at NAO <[josephine.a.vella@gov.mt](mailto:josephine.a.vella@gov.mt)>  
**Subject:** RE: Fortina | Personal details

Dear Mr Vella,

A gentle reminder with respect to the subjoined.

It would be appreciated if a reply is submitted by 18 November 2024.

Regards,  
Keith

---

**From:** Mercieca Keith at NAO  
**Sent:** 25 October 2024 17:24  
**To:** Vella Robert-Noel at Lands Authority <[robert-noel.vella@landsauthority.org.mt](mailto:robert-noel.vella@landsauthority.org.mt)>  
**Cc:** Vella Josephine at NAO <[josephine.a.vella@gov.mt](mailto:josephine.a.vella@gov.mt)>  
**Subject:** Fortina | Personal details

Dear Mr Vella,

Could you kindly provide me with the identity card number of Justice Emeritus Lino Farrugia Sacco and the date his employment with the Lands Authority was terminated?

This information is required in relation to the audit presently being undertaken relating to the waiver of conditions imposed on the Fortina site.

Thank you for your assistance.

Regards,  
Keith

**Keith Mercieca**

Assistant Auditor General | Special Audits & Investigations

**National Audit Office**  
Notre Dame Ravelin, Floriana FRN 1601, Malta



**Email:** [keith.mercieca@gov.mt](mailto:keith.mercieca@gov.mt)  
**Office:** +356 2205 5000  
**Direct:** +356 2205 5007



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7 ta' Novembru, 2024

Awditur Generali,  
Sinjuri,

Nagħmel referenza għal-email tas-Sur Keith Mercieca mibghuta fit-18 ta' Ottubru 2024, li s-suggett tagħha kien it-transcript tal-laqgħa tiegħi magħkom li nzammet fit-30 ta' Settembru 2024.

1. Waqt li nikkonferma li dak kollu registrat jirrifletti dak li ntqal mill-partijiet fl-imsemmija laqgħa, ikun doveruz li nissottometti izjed informazzjoni taht gurament u dan minhabba l-fatt li jiena kelli nitlaq hesrem għal-intervista' televiziva fuq l-Istazzjoni Nazzjonali.
2. Fl-ewwel lok, ser nagħti sfond legali li miegħu għandu jintrabat il-mertu ta' dak diskuss. Nibda sabiex nagħti l-prejamblu segwenti:

### 3. PREJAMBLU

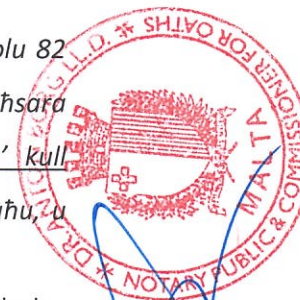
3.1 Bis-sahha ta' l-**Artikolu 6(1)** tal-Kap. 497 dwar l- Amministrazzjoni Pubblika, Ministru għandu d-direzzjoni generali u l-kontroll ta' kull dipartiment, agenzija u entità tal-Gvern li jaqaw tahtu. Infatti, l-**Artikolu 6(1)** jgħid hekk:

*'Meta Ministru jkun ingħata responsabbiltà għal xi Dipartiment tal-Gvern skont l-artikolu 82 tal-Kostituzzjoni, dak il-Ministru għandu jkollu, skont l-artikolu 92 tal-Kostituzzjoni u bla ħsara għall-artikolu 6 tal-Att dwar l-Interpretazzjoni, id-direzzjoni ġenerali u l-kontroll ta' kull dipartiment<sup>1</sup>, agenzija<sup>2</sup> u entità tal-Gvern<sup>3</sup> li tista' titqiegħed taht ir-responsabbiltà tiegħu, u*

<sup>1</sup> "dipartiment tal-gvern" jew "dipartiment" tfisser kull entità fis-Servizz Pubbliku mniżzla fit-Tieni Skeda - din l-iskeda ma tinkludix l-Awtorità ta' l-Artijiet

<sup>2</sup> "agenzia tal-Gvern" jew "agenzia" tfisser korp kif imsemmi fir-Raba' Skeda - din l-iskeda ma tinkludix l-Awtorità ta' l-Artijiet

<sup>3</sup> "entità tal-Gvern" tfisser organizzazzjoni, li ma tkunx dipartiment tal-Gvern, agenzija tal-Gvern jew soċjetà kummerċjali, li fiha l-Gvern ikollu kontroll effettiv, sew jekk dik l-organizzazzjoni tkun jew ma tkunx imwaqqfa b'ligi - fil-kaz ta' l-Awtorità, huwa l-bord tal-gvernaturi, fejn il-gvern m'għandux kontroll effettiv sicome l-**Artikolu 10** tal-Kap 563 ma jahseb li ebda membru ma jkun jirrapprezenta l-gvern:





‘31. Ebda art li tkun proprjetà tal-Gvern jew għalkemm mhux proprjetà tal-Gvern tinsab fil-pussess jew hija miżmuma jew amministrata mill-Gvern, ma tista’ tiġi trasferita kemm-il darba dak it-trasferiment ma jsirx skont xi waħda mid-dispożizzjonijiet li ġejjin, jiġifieri:

[...]

(ċ) skont riżoluzzjoni speċjali tal-Kamra tad-Deputati li tkun fis-seħħ fil-waqt tat-trasferiment: B’dan illi riżoluzzjoni tal-Kamra tad-Deputati li tgħaddi għall-iskopijiet ta’ dan is-subartikolu tibqa’ fis-seħħ għal żmien sena mill-ġurnata li fiha tgħaddi, iżda kull riżoluzzjoni bħal dik tista’ tiġġedded b’riżoluzzjoni jew riżoluzzjonijiet oħra li jsiru wara għal perjodu ieħor ta’ sena:

B’dan illi trasferiment ta’ art li għaliha japplika dan is-subartikolu li jsir skont id-dispożizzjonijiet ta’ dan l-artikolu ma jkun jeħtieġ ebda awtorità jew sanzjoni oħra:

B’dan illi qabel jingħata avviż ta’ mozzjoni li tkun proposta ta’ riżoluzzjoni bħal dik imsemmija f’dan is-subartikolu lill-Iskrivan tal-Kamra tad-Deputati minn Ministru, dak il-Ministru għandu jara li dik il-mozzjoni għandha tintbagħat quddiem il-Kumitat tal-Kontijiet dwar l-Uffiċċju Nazzjonali tal-Verifika taħt it-Taqsima IV tat-Tieni Skeda li tinsab mal-Att dwar l-Awditur Ġenerali u l-Uffiċċju Nazzjonali tal-Verifika, u ebda avviż ta’ mozzjoni kif imsemmi hawn aktar qabel ma jkun jista’ jingħata qabel ma dak il-Kumitat ikun għamel diskussjoni dwar il-mozzjoni u rrapporta dwarha lill-Kamra tad-Deputati:

B’dan illi mhux aktar tard minn ħmistax-il ġurnata wara li l-Ministru jkun qiegħel li avviż kif hemm imsemmi f’dan is-subartikolu għandu jintbagħat lill-Kumitat tal-Kontijiet dwar l-Uffiċċju Nazzjonali tal-Verifika, dan għandu jiltaqa’ sabiex jiddiskuti l-abbozz tal-att jew tal-iskrittura jew tal-avviż, skont il-każ, u dan għandu mhux aktar tard minn xahar wara li l-imsemmi abbozz ta’ att jew ta’ skrittura jew ta’ avviż, skont il-każ, ikun intbagħat lilu, jagħmel rapport dwaru lill-Kamra tad-Deputati:

Iżda fejn dak il-Kumitat ma jagħmilx rapport lill-Kamra tad-Deputati, b’mod definittiv, fi żmien l-imsemmi perjodu ta’ xahar, il-Ministru jista’ jipproċedi billi jagħti avviż lill-Iskrivan tal-Kamra tad-Deputati li jipproponi riżoluzzjoni kif imsemmija f’dan is-subartikolu:



Handwritten signature in blue ink, appearing to be a stylized name, located below the notary seal.

*B'dan illi meta l-Kumitat imsemmi f'dan is-subartikolu dan hekk jiltaqa' għall-iskopijiet ta' dan l-Att, ikunu jistgħu wkoll jattendu u jieħdu sehem fid-dibattitu quddiem l-istess Kumitat, mingħajr dritt ta' vot:*

*B'dan illi meta r-rapport tal-Kumitat tal-Kontijiet dwar l-Uffiċċju Nazzjonali tal-Verifika fuq xi mozzjoni jkun wieħed unanimu, il-Kamra tad-Deputati għandha tgħaddi biex tivvota fuq dik il-mozzjoni u fuq kull emenda li tiġi proposta f'dak ir-rapport mingħajr ebda dibattitu';*

3.8 Illi sabiex tiddisponi mill-art f'dan il-kaz, l-Awtorita' għazlet li tmur għat-triq li twassal għal rizzoluzzjoni speċjali tal-Kamra tad-Deputat.

3.9 Dwar dan ser inkun qed nikteb izjed il' quddiem b'informazzjoni għida.

4. Ipprecizati dawn il-presupposti legali, ser nġhadli issa biex nipprovdli kuntest ta' kif dan kollu jorbot mal-fatti:

4.1 Illi f'dan il-kaz, mhuwiex disputat li **hekk kif ġejt indott, tramite is-Segretarju Parlamentari, mic-Cermen tal-Bord tal-Gvernaturi ta' l-Awtorita'**, bhala Ministru, jien ma kellix triq ohra salv li (permezz tas-Segretarju Parlamentari) nagħti avviż lill-Iskrivan tal-Kamra tad-Deputati u nipproponi ir- rizzoluzzjoni;

4.2 Infatti, diga infurmajtkom dwar laqgħa li nzammet fil-prezenza tas-Segretarju Parlamentari, fejn jien personalment staqsejt lic-Chairman tal-Bord tal-Gvernaturi jekk id-dokumentazzjoni tas-17 ta' Gunju 2019 kinietx il-pozizzjoni finali tal-Awtorita' sabiex titressaq ir-rizzoluzzjoni Parlamentari fuq il-valur li waslu għalih it-tlett Periti mqabbdha mill-istess Awtorita'.

4.3 Hawn nissokta nagħmel referenza għal kummenti magħmula mill-ufficju tiegħek waqt il-laqgħa li kelli magħkom. Inghatat l-impressjoni li z-zewg Membri Parlamentari fuq il-Bord tal-Gvernaturi, bhal donnu ma qablux illi l-Awtorita' għaddiet id-dokumentazzjoni lill-Ministru sabiex huwa jressaq quddiem l-Kamra tar-Rappreżentanti, NAOAC, sabiex ikun dan il-Kumitat u eventwalment il-Kamra, li tiddeciedi.



Handwritten signature in blue ink, overlapping the notary seal.

4.4 Waqt li jien m'ghandix informazzjoni dawn x'qalu lilkom hames snin wara, issa li forsi huma ghandhom il-beneficciu tad-dubju, jien nista' nghid biss x'qalu huma a tempo vergine waqt il-laqgħa tal-NAOAC skond il-minuti li jiena ghandi:

**IC-CHAIRPERSON:** L-Onor. Alex Muscat.

**ONOR. ALEX MUSCAT:** Sur President, bhala punt žghir ta' kjarifika għal dak li qal l-Onor. Callus fejn fir-rizoluzzjoni qed jingħad li "għie approvat mill-Bord tal-Gvernaturi tal-Awtorità tal-Artijiet", xtaqt nghid li fil-paragrafu ta' qabel dan, qed issir riferenza għall-fatt li se jsir trasferiment permezz ta' rizoluzzjoni speċjali tal-Kamra. Jiġifieri fejn qed jintqal "għie approvat mill-Bord tal-Gvernaturi tal-Awtorità tal-Artijiet" qed issir riferenza għall-fatt li l-Ministru jista' jipproċedi permezz ta' rizoluzzjoni parlamentari, u mhux l-approvazzjoni tal-kuntratt *per se*.

**ONOR. CHRIS AGIUS:** Sur President, nikkonferma dak li għadu kif qal l-Onor. Muscat, u cioè li l-Bord tal-Gvernaturi approva li dan il-kuntratt jiġi quddiem dan il-Kumitat u sussegwentment quddiem il-Kamra.

**IC-CHAIRPERSON:** Nahseb li dan huwa ċar anke mill-kliem tal-paragrafu ndikat.

**ONOR. RYAN CALLUS:** Jiġifieri qed nikkonfermaw li l-Bord tal-Gvernaturi m'approvax dan it-trasferiment imma approva li l-kuntratt jitressaq quddiem il-Kamra.

**IC-CHAIRPERSON:** Iva, hekk qed nifhem jien.

**ONOR. CHRIS AGIUS:** Sur President, huwa ċar li l-Bord tal-Gvernaturi tal-Awtorità tal-Artijiet ma japprovax imma jirrikmanda.

**IC-CHAIRPERSON:** Nahseb li dan il-punt huwa ċar u m'ghandix problema li tittiehed nota tiegħu fil-Minuti.

4.5 Għaldaqstant jekk qatt kien hemm xi dubju x'kienet l-intenzjoni tal-Awtorità' permezz tal-ittra datata 17 ta' Gunju 2019, din sfumat fix-xejn b'dak kollu mistqarr mill-istess zewg Membri Parlamentari waqt l-NAOAC;

4.6 Izjed minn hekk. Altru milli l-Awtorità' ma rakkomandatx jew saħansitra prenentiet li l-Ministru jerga' jibgħat id-dokumentazzjoni lura kif suggerit. Ili minnkom waqt il-laqgħa tagħna f'Settembru din is-sena. Kif ikkonfermajtilkom, is-Segretarju Parlamentari Agius kien responsabbli politikament de facto mill-Awtorità'. Kemm hu hekk, dan zamm il-korrispondenza kollha mal-Bord tal-Gvernaturi, kiteb il-Cabinet Memo, kiteb ir-Rizoluzzjoni Parlamentari u attenda l-NAOAC. Izda għamel izjed minn hekk.

4.7 Wara l-imsemmija laqgħa (xi zmien wara 17 ta' Gunju, 2019) fejn jien ikkonfermajt mac-Chairman, fil-prezenza tas-Segretarju Parlamentari, dwar id-decizjoni tal-





---

**From:** Farrugia Sacco Lino at Lands Authority

**Sent:** 24 June 2019 14:56

**To:** Agius Chris at MTIP

**Subject:** RE: Fortina memo

Ghaziz Ministru,

Grazzi tal-email. Nahseb li tajjeb hafna. Xtaqt ftit sghat biex nirrifletti fuq xi affarijiet zghar u nibghatlek.

Tislijiet

lino



**Lino Farrugia Sacco**

Chairman

[lino.farrugia\\_sacco@landsauthority.org.mt](mailto:lino.farrugia_sacco@landsauthority.org.mt)

[+356 22953224](tel:+35622953224)

Auberge de Baviere, St.  
Sebastian Street, Valletta  
VLT 2000

[www.landsauthority.org.mt](http://www.landsauthority.org.mt)

Accountability | Efficiency  
| Sustainability

A handwritten signature in blue ink is positioned to the left of a red circular notary seal. The seal contains the text 'DR ANTON BORG L.L.D. \* SHAW BORG &amp; CO. \* MALTA' and 'NOTARY PUBLIC &amp; COMMISSIONER' around the perimeter.



## Fortina memo



**From:** Farrugia Sacco Lino at Lands Authority

**Sent:** 24 June 2019 17:56

**To:** Agius Chris at MTIP

**Subject:** RE: Fortina memo

Ghaziz Ministru,

Grazzi mill-gdid tal-email.

Fl-ewwel paragrafu, ir-raba linja issemmi “intended for freehold residences.” Jidhirli li zmien minnhom kien issem mew ukoll “offices”. M’ghandix il-file mieghi izda jidhirli li n-Nutar Charles Mangion kien semmihom f’itra tieghu. Konna anke tkellimna mal-Periti f’laqgha tal-Bord fuq dan l-aspett. Ma nahsibx li wiehed jaghmel hazin jekk wiehed isemmihom ukoll jew juza frasi dan l-ahhar uzata “mixed use”.

Il-paragrafu ta’ qabel ta l-ahhar forsi jista’ jinkiteb hekk:

Since in past similar cases, changes in conditions in emphyteutical grants disposed of through a Parliamentary Resolution were modified and decided through another Parliamentary Resolution, the Board of Governors of the Lands Authority decided to follow the same procedure.

Jekk ikollok bzonn xi haga ohra ikkuntatjani.

Tislijiet

Lino



4.8 In fin dei conti, dan l-iter jikkonferma kif, l-Awtorita' aggixiet 'in its civil and legal capacity' u rrakomandat li l-materja tghaddi quddiem il-Parlament sabiex ikompli bid-decizjoni tieghu;

Hekk ghamilna;

4.9 Kemm hu hekk, il-mozzjoni ntbaghtet quddiem il-Kumitat tal-Kontijiet dwar l-Uffiċċju Nazzjonali tal-Verifika (NAOAC) kif trid il-ligi. In piu, dan sar propju wara li l-materja giet diskussa u deciza Kabinett, liema Memorandum tal-Kabinett is-Segretaru Parlamentari artikolah bl-ghajjnuna ta-Chairman tal-Bord u Chairman tal-Awtorita' u allura l-istess kontenut rifless wara fir-risoluzzjoni Parlamentari;

4.10 Jinsab accertat li l-inkartament imhejji mill-Awtorita' ghaddha kollu kemm hu ghand il-Kumitat li ddelibera in funditus anke jekk dan ma harigx rapport fi zmien xahar kif kien debitament awtorizzat;

4.11 Il-process, imbaghad, ghaddha quddiem il-Kamra u din irrisolviet fil-parametri tal-ligi.

In fine, jinhass xieraq li ghandu jigi rilevat li, ghal kuntrarju ta' okkazzjonijiet ohra, l-Awditur Intern fi hdan l-Awtorita' ma issenjala qatt xejn lill-Ministru jew Segretarju Parlamentari responsabbli dwar dan il-kaz, multo magis li kien hemm xi haga mhix f'lokha. Ikun ferm utili li l-Onorabbli Ufficju tieghek sabiex jinddaga sew il-vires ta' dak l-irwol kif jemani mill-Kap 563 tal-Ligijiet ta' Malta.

Waqt li nibghat inselli ghalik, id-Deputat u t-tim kollu tal-Ufficju tieghek, jiena dejjem dispot nikkolaborha izjed mall-Ufficju tieghek li tant jaghmel xoghol siewi.

Dan nikkonfermah b'gurament.

  
.....  
**Ian Borg**  
**Deputat Prim Ministru**

Gurament moghti minni Nutar sottofirmat illum 7 ta' Novembru 2024 wara li spjegajt il-kontenut skont il-ligi f' Malta, fl-Iklin, Triq Censu Busuttill, fl-ufficju numru wiehed u disghin [91].

  
.....  
**Dr. Anton Borg LL.D**  
**Nutar Pubbliku Malta**





AD Finance

The attached invoices can be settled (SI 108056 and SI 108057) in favour of Grant Thornton.

  
3/10/18



# Grant Thornton

An instinct for growth™

2019007980 MW (1)

Office of the Prime Minister  
Attn.: Mr. Keith Schembri  
Auberge de Castille  
Valletta VLT1061  
Malta

Grant Thornton  
Fort Business Centre, Level 2  
Triq L-Intornjatur, Zone 1  
Central Business District  
Birkirkara CBD1050  
Malta

VAT Reg. No.: MT12592301

T +356 20931000  
F +356 21331161  
www.grantthornton.com.mt

VAT Number: n/a  
Date: 31 July 2019  
Invoice Number: SI108056  
Account Ref: 101165

## TAX INVOICE

	NET	VAT	GROSS
<b>Professional fees rendered:</b>			
Fees for professional services rendered	4,000.00	720.00	4,720.00
	4,000.00	720.00	4,720.00
<b>Total amount due</b>		€	<b>4,720.00</b>

11 OCT 2019



# Grant Thornton

An instinct for growth™

2019007980 NW ②

Office of the Prime Minister  
Attn.: Mr. Keith Schembri  
Auberge de Castille  
Valletta VLT1061  
Malta

Grant Thornton  
Fort Business Centre, Level 2  
Triq L-Intornjatur, Zone 1  
Central Business District  
Birkirkara CBD1050  
Malta

VAT Reg. No.: MT12592301

T +356 20931000  
F +356 21331161  
www.grantthornton.com.mt

VAT Number: n/a  
Date: 31 August 2019  
Invoice Number: SI108057  
Account Ref: 101165

### TAX INVOICE

	NET	VAT	GROSS
<b>Professional fees rendered:</b>			
Fees for professional services rendered	4,000.00	720.00	4,720.00
	<u>4,000.00</u>	<u>720.00</u>	<u>4,720.00</u>
<b>Total amount due</b>		<u>€</u>	<u><b>4,720.00</b></u>

**Mr Keith Schembri**  
Chief of Staff  
Office of the Prime Minister

*Certify correct*  
*30/9/19*

*11 OCT 2019*



Office of the Prime Minister

PAYMENT VOUCHER

Number: 0310009585

Grant Thornton Malta

Page: 1

TOWER BUSINESS CENTRE  
TOWER STREET  
SWATAR  
BKR4013

Vendor  
12592301

COMMITMENT NO DETAILS	ORDER NO	INVOICE NUMBER/ ACCOUNT CODE	AMOUNT EUR
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2019007980 PROFESSIONAL FEES	6075	SI108056 05 3190 /A01 PROF SERVI - OTHER SUP	4720.00
FEES FOR PROFESSIONAL SERVICES RENDERED			
A/C NO:101165			
DG (SS) APPROVAL DD:03/10/19 REFERS			

1 Page(s)

TOTAL EUR 4,720.00

-----  
This is to certify that payment may be effected.

21 Oct 2019 Position:

Asst. Principal

Signature:



Office of the Prime Minister

PAYMENT VOUCHER

Number: 0310009586

Grant Thornton Malta

Page: 1

TOWER BUSINESS CENTRE  
TOWER STREET  
SWATAR  
BKR4013

Vendor  
12592301

COMMITMENT NO DETAILS	ORDER NO	INVOICE NUMBER/ ACCOUNT CODE	AMOUNT EUR
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2019007980 PROFESSIONAL FEES	6075	SI108057 05 3190 /A01 PROF SERVI - OTHER SUP	4720.00
FEES FOR PROFESSIONAL SERVICES RENDERED A/C NO:101165 DG (SS) APPROVAL DD:03/10/19 REFERS			

1 Page(s)

TOTAL EUR 4,720.00

-----  
This is to certify that payment may be effected.

21 Oct 2019 Position: Asst. Principal Signature: 



Office of the Prime Minister

PAYMENT VOUCHER

Number: 0310009585

Grant Thornton Malta

Page: 1

TOWER BUSINESS CENTRE  
TOWER STREET  
SWATAR  
BKR4013

Vendor  
12592301

COMMITMENT NO DETAILS	ORDER NO	INVOICE NUMBER/ ACCOUNT CODE	AMOUNT EUR
--------------------------	----------	---------------------------------	---------------

2019007980 PROFESSIONAL FEES FEES FOR PROFESSIONAL SERVICES RENDERED A/C NO:101165 DG (SS) APPROVAL DD:03/10/19 REFERS	6075	SI108056 05 3190 /A01 PROF SERVI - OTHER SUP	4720.00
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1 Page(s)

TOTAL EUR

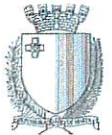
4,720.00

-----  
This is to certify that payment may be effected.

21 Oct 2019 Position:

Asst. Principal

Signature:



Office of the Prime Minister

PAYMENT VOUCHER

Number: 0310009586

Grant Thornton Malta

Page: 1

TOWER BUSINESS CENTRE  
TOWER STREET  
SWATAR  
BKR4013

Vendor  
12592301

COMMITMENT NO DETAILS	ORDER NO	INVOICE NUMBER/ ACCOUNT CODE	AMOUNT EUR
--------------------------	----------	---------------------------------	---------------

2019007980 PROFESSIONAL FEES	6075	SI108057 05 3190 /A01 PROF SERVI - OTHER SUP	4720.00
FEEES FOR PROFESSIONAL SERVICES RENDERED			
A/C NO:101165			
DG (SS) APPROVAL DD:03/10/19 REFERS			

1 Page(s)

TOTAL EUR

4,720.00

-----  
This is to certify that payment may be effected.

21 Oct 2019 Position: Asst. Principal Signature: 



# Grant Thornton

An instinct for growth™

2019/09/20  
CD

Office of the Prime Minister  
Attn.: Mr. Keith Schembri  
Auberge de Castille  
Valletta VLT1061  
Malta

Grant Thornton  
Fort Business Centre, Level 2  
Triq L-Intornjatur, Zone 1  
Central Business District  
Birkirkara CBD1050  
Malta

VAT Reg. No.: MT12592301

T +356 20931000  
F +356 21331161  
www.granthornton.com.mt

VAT Number: n/a  
Date: 30 September 2019  
Invoice Number: SI108058  
Account Ref: 101165

## TAX INVOICE

	NET	VAT	GROSS
<b>Professional fees rendered:</b>			
Fees for professional services rendered	4,000.00	720.00	4,720.00
	<u>4,000.00</u>	<u>720.00</u>	<u>4,720.00</u>
<b>Total amount due</b>		<u>€</u>	<u><b>4,720.00</b></u>

**Mr Keith Schembri**  
Chief of Staff  
Office of the Prime Minister

*Keith Schembri*  
*Certify Correct*  
*30/9/19*



Diviżjoni tas-Support Services

Support Services Division

AD Finance

The attached invoice  
can be settled in favour of  
Grant Thornton (S I 108058)  
for the amount of €4720 (incl-VAT)

  
14/10/19



Office of the Prime Minister

LETTER OF ACCEPTANCE

Vendor Number: 12592301

Commitment No: 2019008120

Vendor Name: Grant Thornton Malta

Date: 22 Oct 2019

File No:

Acc. Officer: CASSC104-03-TY

QUANTITY	UNIT	ITEM DESCRIPTION	UNIT RATE	AMOUNT
		STOCK CODE ACCOUNT CODE	EUR	EUR

1.00	Each	PROFESSIONAL FEES	4720.00	4720.00
		PMS 3190 /A01		

FEES FOR PROFESSIONAL SERVICES RENDERED

A/C NO:101165

DG (SS) APPROVAL DD: 14/10/19 REFERS

TOTAL EUR 4,720.00

Date: 22-10-19 Position: As Appr Officer Signature: [Signature]



R-10/9585

Office of the Prime Minister

PAYMENT VOUCHER

Number: 0310009872

Grant Thornton Malta

Page: 1

TOWER BUSINESS CENTRE  
TOWER STREET  
SWATAR  
BKR4013

Vendor  
12592301

COMMITMENT NO DETAILS	ORDER NO	INVOICE NUMBER/ ACCOUNT CODE	AMOUNT EUR
--------------------------	----------	---------------------------------	---------------

2019008120 PROFESSIONAL FEES	6183	SI108058 05 3190 /A01 PROF SERVI - OTHER SUP	4720.00
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FEES FOR PROFESSIONAL SERVICES RENDERED

A/C NO:101165

DG (SS) APPROVAL DD: 14/10/19 REFERS

1 Page(s) \_\_\_\_\_  
TOTAL EUR 4,720.00

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This is to certify that payment may be effected.

23 Oct 2019 Position: A. Principal Signature: [Signature]