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To. Kirkby Stephen Town Council  
Cc: Clerk, Kirkby Stephen Town Council

**For the attention of Kirkby Stephen Town Council**

**Internal Audit Q3 & Q4**

I was presented with **Q3** (1<sup>st</sup> October to 31<sup>st</sup> December 2019) and **Q4** (1<sup>st</sup> January to 31<sup>st</sup> March 2020) accounting records, prepared by the RFO.

Bank statements were present from The Cumberland Building Society. Transactional spreadsheets showing all payments and receipts were also present.

I checked the transactions against the bank statements and records prepared showing income/expenditure. Every payment or receipt is accounted for with a paper copy, filed in voucher number order. All cheques had two sets of initials on each cheque stub. All invoices were present for the period.

Using KSTC RFO summary I can confirm that the balances for 31<sup>st</sup> March are correct.

**TOTAL £68979.46**  
(Cumberland Building Society)

The Annual Governance and Accountability Return (AGAR) has a list of internal control objectives for this internal audit.

I have checked though the list from A to M and my conclusions have been selected by means of a tick in the appropriate box.

This concludes my report for this six-month period. I will post a hard copy, signed to the Clerk.

**Rachael Little MAAT AATQB**