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9<sup>th</sup> December 2018

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

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

**Internal Audit Q1 & Q2**

I was presented with Q1 (1<sup>st</sup> April – 30<sup>th</sup> June 2018) and Q2 (1<sup>st</sup> July to 30<sup>th</sup> September 2018) accounting records, prepared by the RFO.

Bank statements were present from HSBC (Current account, BMM and Market Account). Transactional spreadsheets showing all payments and receipts were also present.

I checked each transaction 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 30<sup>th</sup> September are correct.

Market Account	£8776.07
Current Account	£4701.38
BMM Account	<u>£53532.54</u>
TOTAL	£67009.99

I understand that The Cumberland Building society will become the main banking provider in the near future. The account was opened on 28<sup>th</sup> September with a NIL balance on 30<sup>th</sup> September 2018

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

Kind regards,

A handwritten signature in black ink, appearing to be "Rachael Little".

**Rachael Little AATQB**