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19<sup>th</sup> April 2021

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 – 31<sup>st</sup> December 2020) and **Q4** (1<sup>st</sup> January to 31<sup>st</sup> March 2021) 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 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 2021 are correct.

**£93552.33**  
(Cumberland Building Society)  
**£138.74**  
(Equals)  
**Total £93691.07**

**Annual Governance & Accountability Return 2020/2021**

The following items were not covered:

F. The Council does not operate 'petty cash'. No coverage is therefore required.

K. The council did not certify itself as exempt from Limited Assurance Review

L. The council has annual turnover exceeding £25,000.00. It does publish online in compliance with the Transparency Code however. No coverage is therefore required.

This concludes my report for this six-month period.

**Rachael Little MAAT AATQB**

