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15th February 2021

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** (1st April to 30th June 2020) and **Q2** (1st July to 30th September 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.

The new payment system of Sum-Up & Equals was explained to me and the transactions match the printouts supplied.

Using KSTC RFO summary I can confirm that the balances for 30th September are correct.

£123536.15
(Cumberland Building Society)

£138.74
(Equals)

Total £123674.89

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



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