



Kirkby Stephen Town Council  
Vicarage Lane  
Kirkby Stephen  
Cumbria  
CA17 4QX

29 November 2022

Our Ref: K505

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

**Internal Audit Q1 & Q2**

We were presented with **Q1** (1<sup>st</sup> April to 30<sup>th</sup> June 2022) and **Q2** (1<sup>st</sup> July to 30<sup>th</sup> September 2022) 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.

We 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 invoices were present for the period.

We viewed a screenshot confirming the Equals account balance.

We reconciled the wages payments and agreed these to their contracted salaries.

Using KSTC RFO summary we can confirm that the balances for 30<sup>th</sup> September are correct.

**£216,315.57**  
(Cumberland Building Society)

**£138.74**  
(Equals)

**Total £216,453.31**

This concludes our report for the six-month period.

*Paul Davison*

**Paul Davison FCA, Partner**

