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11<sup>th</sup> December 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** (1<sup>st</sup> April to 30<sup>th</sup> June 2021) and **Q2** (1<sup>st</sup> July to 30<sup>th</sup> September 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 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 30<sup>th</sup> September are correct.

**£155,595.27**  
(Cumberland Building Society)

**£138.74**  
(Equals)

**Total £155,734.01**

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

**Rachael Little MAAT AATQB**