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18th November 2019

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 – 30th June 2019) and **Q2** (1st July to 30th September 2019) accounting records, prepared by the RFO.

Bank statements were present from The Cumberland Building Society. Transactional spreadsheets showing all payments and receipts were also available for me to view on-line.

I have randomly checked five *income* transactions per month and ten *expenditure* transactions per month against the bank statements and records prepared showing income/expenditure. Every payment or receipt I checked 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 30th September are correct.

The Cumberland Building Society £96045.29

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

Rachael Little MAAT AATQB