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24<sup>th</sup> April 2022

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 2021) and **Q4** (1<sup>st</sup> January to 31<sup>st</sup> March 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.

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 invoices were present for the period.

Using KSTC RFO summary I can confirm that the balances for 31<sup>st</sup> March 2022 are correct.

**£157,539.30**

(Cumberland Building Society - 31<sup>st</sup> March 2022)

**£138.74**

(Equals – 31<sup>st</sup> March 2022)

**Total £157,678.04**

*\* Note 3 x unpresented cheques totalling £85.00  
2 x unbanked receipts totalling £37.99*

**Annual Governance & Accountability Return 2021/2022**

The following items were not covered:

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

K. The council was not exempt from a Limited Assurance Review.

This concludes my report for this six-month period.

**Rachael Little MAAT AATQB**

