

Royston Town Hall  
Melbourn Street  
Royston  
SG8 7BZ

Our Ref: ADL/R3536A

25 July 2025

Dear Sirs

I detail the control objectives not satisfied during the internal audit.

**Bank reconciliations**

There were discrepancies between the nominal ledger and physical bank statements. Transactions had not been properly recorded. Adequate reconciliations were not performed and it is not possible to evaluate if it was a bookkeeping error or items not banked.

**Payroll**

There was a discrepancy between the amount reported on the accounting records and the amount in the payroll reports.

If you have any questions please contact me.

Yours sincerely



A Di Lorenzo  
Director

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