

**Potto Parish Council - Internal Audit Exceptions**  
**Year to 31 March 2023**

**Minor procedural issue.**

It was noted that whilst charging VAT on a service provided to the district council the output tax paid by the district council was not reported to HMCE in the VAT Return. The value of the VAT not declared was £22.49. The under declaration being minor does not need to be notified to HMCE now but should be declared with your next VAT Return.