

# Brisleys

The Old Ale House, Butcher Lane, Potto, NORTHALLERTON North Yorks DL6 3EZ

24 June 2023

Mr A. Wilde  
Potto Parish Council  
Gibson House  
34 Cooper Lane  
Potto  
Northallerton  
North Yorkshire

Dear Mr Wilde,

## **Annual internal audit**

I have completed my independent internal audit of the parish council's activities for the year to 31 March 2023. My review was conducted independently of the Parish Council after an assessment of the procedures, controls and associated risks I would have expected to observe in a small parish council.

I consider the activities of the council to be in general properly controlled. In all significant respects the Council met its control objectives throughout the financial year to a standard adequate to meet the needs of the Council. There were no internal control and procedural issues raised in my report last year. One new, minor, procedural issue arose this year as described in the appendix

If you have any questions regarding this review in general please do not hesitate to contact me.

Yours sincerely

R BRISLEY

Roger Brisley

**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.