

2023

Deddington Parish Council

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ANTI-FRAUD ARRANGEMENT

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Version: Amended (February 2020)
Policy adopted: 15 March 2023
Review: February 2024

The arrangements are covered in the financial standing orders. They are a balance between complete control and reasonable compromises to ensure efficient operation of the PC.

They are summarised here for clarity.

- 1) The PC has three bank accounts: a main account, an Imprest account and an online bank account. The PC does not have a petty cash account. The clerk occasionally accepts small sums in cash (for example for use of the photocopier), but the money is promptly deposited in the bank account.
- 2) The PC has working groups instead of committees. The working groups have no authority to spend money, they can only make recommendations to the PC.
- 3) In practice any expenditure is either approved by the PC or reported to the PC.
- 4) All payments are made by cheque or direct debit or electronically drawn on a Council account. Amounts are scheduled and presented to the PC every month and approved for payment. Cheques are signed by two appointed councillors and the stubs initialled.
- 5) The RFO has a direct debit card drawn on the Imprest account which can be used by the RFO for urgent or otherwise appropriate payments up to £500 in any one case with a monthly maximum of £600. Any such payment is promptly reported to the Chair or Vice Chair. Transfers between the main account and the Imprest account to top up the Imprest account can be made by the RFO electronically, but must be included at the month end on the schedule of payments presented to the PC.
- 6) There are rules for agreeing any payments including capital projects, but no payment can be made without express approval of the PC usually at the monthly meeting.