

Holme Valley Parish Council

Record of Fraud and Irregularities 2023-24



QUARTER	NUMBER OF INVESTIGATION	WAS FRAUD OR IRREGULARITY IDENTIFIED	NUMBER OF OCCASIONS THIS QUARTER WHERE A) FRAUD AND B) IRREGULARITY WERE IDENTIFIED	TOTAL MONEY VALUE OF A) FRAUD AND B) IRREGULARITY DETECTED	TOTAL MONEY VALUE OF A) FRAUD AND B) IRREGULARITY RECOVERED	NARRATIVE
APR - JUN 2023	4	Yes	A. Fraud - 0 B. Irregularity - 4	A. Fraud - 0 Irregularity - (£204.15 + £5.00 + £36.75 + £12.00) £257.90	B. A. Fraud - 0 B. Irregularity - (£204.15 + £5.00 + £36.75 + £12.00) £257.90	APRIL 2023: 1) The RFO disclosed that he had neglected to change the standing order to HMRC for PAYE Tax and NI. This meant that £204.15 too much was paid to HMRC. This was reconciled in May by an underpayment of £204.15. JUNE 2023: 2) The RFO disclosed that he had paid £5 too much to Document Logic. This was reconciled in July by an underpayment of £5. 3) The RFO disclosed he had paid the same invoice to Document Logic for £36.75 twice. This had occurred because Document Logic put a stop on the Parish Account because of an unpaid bill (the Clerk had not forwarded this to the RFO); the RFO paid the unpaid bill but then forgot he had done so. This was reconciled in July by an underpayment of £36.75. 4) The RFO paid an invoice to SLCC but forgot to pay the £12 VAT component. This was rectified in July 2023 by an additional payment of £12.
JUL - SEP 2023	1	Yes	A. Fraud - 0 B. Irregularity - 1	A. Fraud - 0 Irregularity - £49.67	B. A. Fraud - 0 B. Irregularity - £49.67	JULY 2023: 1) The RFO disclosed that he had been paying the employer pension contribution at the incorrect rate, - 5.8% when it should have been 7.9%. This was reconciled in July by an additional payment of £49.67.
OCT - DEC 2023	2	Yes	A. Fraud - 0 B. Irregularity - 2	A. Fraud - 0 Irregularity - (£666.20 + £13.18) £679.38	B. A. Fraud - 0 B. Irregularity - (£666.20 + £13.18) £679.38	OCTOBER 2023: 1) The RFO disclosed that he had forgotten to update the standing order for HMRC re PAYE Tax and NI to take account of the Clerk's overtime etc paid in October. This was reconciled 31/10/2023 by an additional payment of £666.20. DECEMBER 2023 2) The RFO disclosed that he had issued paying the VAT element on an Npower invoice. This was reconciled immediately by paying the VAT element of £13.18.
JAN - MAR 2024	0	Yes	A. Fraud - 0 B. Irregularity - 0	A. Fraud - 0 Irregularity - 0	B. A. Fraud - 0 B. Irregularity - 0	