

Holme Valley Parish Council

Record of Fraud and Irregularities 2024-25



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 2024	2	Yes	A. Fraud - 0 Irregularity - 2	A. Fraud - 0 Irregularity - (£1.47 + £15.54) = £17.01	A. Fraud - 0 B. Irregularity - (£1.47 + £15.54) = £17.01	May 2024: 1) Npower was paid the wrong amount - £105.70 instead of £107.17. This was corrected 11 June 2024 with a payment of £1.47. JUNE 2023: 2) The RFO disclosed that he had reimbursed the Clerk £42 for a defibrillator battery, but had not included the delivery charge and VAT element totalling £15.54. This was paid 1st August 2024.
JUL - SEP 2024	4	Yes	A. Fraud - 0 Irregularity - 4	A. Fraud - 0 Irregularity - (£500.00 + £0.20 + £84.00 + £40.08) = £624.28	A. Fraud - 0 B. Irregularity - (£500.00 + £0.20 + £84.00 + £40.08) = £624.28	JULY 2024: 1) The RFO disclosed that he had issued a cheque to draw funds from the HSBC current account to the newly opened Unity Trust Instant Access account but he had neglected to include the date and the cheque had bounced. A new cheque was subsequently issued 19th SEPTEMBER 2024. 2) The RFO disclosed that he had paid the Assistant Clerk £0.20p too much. This was balanced in the August pay. September 2024. 3) The RFO disclosed that he had unnecessarily paid VAT of £84 on an invoice from Colne Valley Design where VAT was neither needed nor included on the invoice. Colne Valley Design reimbursed the Council for this 10th September 2024. 4) The RFO disclosed that the Clerk had signed for a direct debit on the lease for the new photocopier but, as she was not on the bank mandates, the direct debit agreement was not accepted and the first payment to Grenke did not take place. The Parish Council was charged

OCT - DEC 2024	8	Yes	A. Fraud - 0 Irregularity - 8	A. Fraud - 0 Irregularity - (£200.000 + £13.18 + B. £958.19 + £1,479.92 + £1,743.23 + £1,570.18 + £252.00 + £1,442.49) = £7,659.19	A. Fraud - 0 B. Irregularity - (£200.000 + £13.18 + £958.19 + £1,479.92 + £1,743.23 + £1,570.18 + £252.00 + £1,442.49) = £7,659.19	NOVEMBER 2024: 1) The RFO disclosed that he had mistakenly paid a grant of £200 intended for Honley Village Community Trust to Holme Village Community Centre. The £200 was reimbursed January 2025. DECEMBER 2024 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. 3) The RFO disclosed that he had failed to cancel the standing orders on the HSBC current account set up to pay salaries, pensions, tax and NI and a payment to TiTo. These payments were now paid through the Unity Trust account. There was only sufficient money in the HSBC account to pay for some of the pensions standing order, the rest went into overdraft. As the pensions payment for December had already been paid via the Unity Trust account, this amount of £958.19 was subsequently used to pay the bulk of the January 2025 pensions costs, with £34.43 paid separately paid as an additional payment. All the other payments bounced and there was no expenditure accrued. The Parish Council was charged £2.50 x 5 for each bounced standing order. As the account had gone into overdraft, the RFO transferred funds from the HSBC Business Money Manager account to cover the deficit and left some more to cover any future charges before the HSBC accounts are closed. The standing orders that bounced were 4) £1,479.92 5) £1,743.23 6) £1,570.18 7) £252.00
JAN - MAR 2025						