

# **PCC Clive Grunshaw Allegation of False Accounting Addendum Report**

**Independent Investigation  
Final Report**

**IPCC Reference: 2012/021325**

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## Introduction

1. This report should be read in conjunction with the IPCC Final Report dated 15 September 2013. That report relates to the allegations of false accounting by Lancashire Police and Crime Commissioner (PCC), Clive Grunshaw.
2. The Final Report focused on allegations that PCC Clive Grunshaw made false and duplicate claims for subsistence and mileage on Lancashire County Council (LCC), the former Lancashire Police Authority (LPA) and Wyre Borough Council (WPC) while serving those bodies as a publically elected official.
3. The IPCC Commissioner, Cindy Butts, requested a review of the Final Report in response to a letter sent to the Crown Prosecution Service (CPS) by Mr Sam Chapman in respect of their decision that there was insufficient evidence to bring criminal proceedings.
4. The CPS decision was, in part, based on evidence that suggested errors rather than deliberate acts on Mr Grunshaw's part, and the appearance that Mr Grunshaw did not submit around 28 claims to which he was entitled which suggested that no financial gain was sought.
5. The review of the IPCC Final Report was conducted to ensure that the analysis and conclusions in relation to the suspicious claims was robust and balanced and to clarify the status of the claims which Mr Grunshaw may have been entitled to make but did not do so.

## Evidence

6. The evidence relied on for the review was that originally gathered for the Final Report.
7. Additional evidence was obtained in respect of the 'no claims' relating to Lancashire County Council and Wyre Borough Council.

## Members Expenses and Allowances Schemes

8. Each public body expense and allowance scheme is slightly different in the way they are set out and implemented. The following are relevant extracts from each scheme:

### Lancashire County Council (LCC) - Members Allowance Scheme

9. This Scheme is that that was in effect from 1 April 2009 until 31 March 2013. During this period the Scheme was updated. The dates and relevant updates are indicated.

### Travelling and Subsistence Allowances

Section 11 of the scheme states:

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11.1. A councillor or co-opted member shall be entitled to travelling and/or subsistence allowances at the rates specified in Schedule C.

**11.2.1. Subsistence Allowances are payable where such expenditure has been actually and necessarily incurred in the performance of an approved duty as defined in Schedule D where a councillor or co-opted member is absent from their normal place of residence.**

11.2.2. (Added/Notified 8 March 2011) When claiming subsistence allowance, councillors should identify all approved activities attended in the period of absence recorded, including any political meetings.

11.3. A councillor or co-opted member may claim up to the maximum amounts set out in Schedule C where the expenditure has been actually and necessarily incurred when absent from home for the periods stated.

11.4 A councillor or co-opted member submitting a claim for subsistence allowances should whenever possible retain receipts in respect of expenditure incurred which must be produced when requested for internal and external audit purposes.

11.4. (Added/notified 8 March 2011) Appropriate receipts must be obtained and retained in respect of any claims made by a councillor or co-opted member for the payment of subsistence allowances or reimbursement of public transport and taxi fares, car parking fees and other incidental expenses.

11.5. (Added/Notified 8 March 2011) Receipts must be retained for 3 years following the financial year in which the expenses were incurred.

11.6 (Added/Notified 8 March 2011) A councillor or co-opted member must produce his/her receipts if required by claim processing officers, as well as internal and external auditors.

11.7 (Added/Notified 8 March 2011) Each councillor or co-opted member shall agree with the County Secretary and Solicitor a fixed mileage for journeys between his/her home address and County Hall for the purpose of verifying travel expense claims. The schedule of agreed and approved mileages will be updated following the County Secretary and Solicitor being notified of a change of address.

### **Schedule C – Day Subsistence Allowances**

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Travel by Private Vehicle	1 April 2009 to 31 March 2010	1 April 2010 to 31 March 2012	1 April 2012 to March 2013
<i>The rate for travel by a councillor or co-opted member in his/her own private vehicle, or one belong to a member of the family or otherwise provided for the councillor or co-opted member's use, shall not exceed;</i>			
A motor car of cylinder capacity;	per mile		
Not exceeding 999 cc	42.9p	46.9p	
1000 to 1199 cc	47.7p	52.2p	
Over 1199 cc	60.1p	65p	
Cars and Vans			
First 10,000 miles			45p
Above 10,000 miles			25p
Day Subsistence			
A councillor or co-opted member may claim up to the following maximum amounts when absent for the periods stated below from their normal place of residence;			

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A period less than 4 hours	£5.82	£5.84	£6.14
A period between 4 and 8 hours -	£11.59	£11.62	£12.22
A period between 8 and 12 hours	£23.18	£23.25	£24.46
A period in excess of 12 hours	£34.76 <small>Actual expenditure over this amount may be reimbursed subject to the production of receipts</small>	£34.86 <small>Actual expenditure over this amount may be reimbursed subject to the production of receipts</small>	£36.67 <small>Actual expenditure over this amount may be reimbursed subject to the production of receipts</small>

### Method of Payment

Section 10 sets out the Method of Payment for allowances and expenses. Specifically, in relation to travel and subsistence;

*10.2 Separately, individual claims for carers/dependents allowance, travel and subsistence shall be made on a monthly basis and shall be paid on the last day of the following month. Claims should preferably be submitted via the electronic members Allowance System as soon as possible at the end of each month. Claims must be submitted within two months of the period to which they relate or a payment will not be made unless it is approved by the Chief Executive, good cause having been shown by the member submitting the late claim.*

*10.3 Each claim shall be certified by the councillor or co-opted member that he/she has actually and necessarily incurred the expenditure claimed in the performance of approved duties as defined in Schedule D and that he/she will not make any other claim in respect of that expenditure other than under this scheme.*

### Issued Guidance

A document dated September 2011 entitled 'Lancashire County Council, Councillors Allowances' provides guidance to help members making their claims for allowances and expenses. Specifically;

***Travelling and Subsistence Allowance including receipts (see also Part C)***

*A councillor is entitled to receive payments by way of Travelling or Subsistence Allowances to meet expenditure which has actually*

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*and necessarily incurred in the performance of an approved duty as defined in Schedule 'D' of the scheme.*

*The cost of public transport will be reimbursed in full. Alternatively, a scale of mileage rates will apply in the case of travel by a councillor's own private vehicle as set out in schedule 'C' of the scheme.*

*A councillor shall agree with the County Secretary and Solicitor a fixed mileage for journeys between his/her home address and County Hall for the purpose of verifying travel expense claims.*

*Subsistence Allowances are payable in respect of approved duties and are structured within bands during a normal 24 hour period. A councillor may claim up to a maximum amount within each band for the period away from his/her normal place of residence. Claims should only be submitted on the basis of necessary expenditure actually incurred... Subsistence Allowances are not payable where hospitality, e.g. breakfast, lunch, evening meal is included as part of the journey or event unless the member indicates in writing a good reason for alternative arrangements.*

*When claiming subsistence allowances, councillors should identify all approved activities attended in the period of absence recorded, including any political groups meetings.*

*A councillor or co-opted member is required to retain and produce receipts as set out in Part C.*

### **Part C – Travelling and Subsistence Allowances – Additional Guidance and Provision**

*Councillors and co-opted members are entitled to receive Travelling Allowances or Subsistence Allowances where expenditure on travelling or subsistence is actually and necessarily incurred by them for the purpose of enabling them to perform any approved duty as defined in Schedule 'D' of the scheme.*

#### **Travel by Private Vehicle**

*Where mileage rates are claimed, the total mileage is to be calculated by reference to the shortest practicable route.*

#### **Subsistence Allowances**

*Day Subsistence Allowances are intended to cover refreshments purchased while the councillor is away from his/her place of residence in relation to an approved duty and other incidental expenses such as parking taxis and tolls.*

*Subsistence Allowances are payable where expenditure has*

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*actually and necessarily been incurred in the performance of an approved duty as defined in Schedule 'D'. Such allowances are not payable where hospitality e.g. breakfast, lunch, evening meal is included as part of the journey or event.*

### **Receipts**

*Appropriate receipts must be obtained and retained in respect of any claims made by a councillor or co-opted member for the payment of subsistence allowances or reimbursement of public transport and taxi fares, car parking fees and other incidental expenses.*

*Receipts must be retained for 3 years following the financial year in which the expenses were incurred.*

*A councillor or co-opted member must produce his/her receipts if required by claim processing officers, as well as internal or external auditors.*

## Lancashire Police Authority (LPA) Members Allowance Scheme

10. This scheme was that that was *in effect for the year 1 April 2009 until 31 March 2010 and subsequent years, and updated on 1 April 2011 until 31 March 2012 and subsequent years.*

### **Subsistence Allowances**

Section 12.2 refers to subsistence's allowances where a member will be away from their usual place of residence. It states;

*In the case of absence from the usual place of residence an appropriate day subsistence rate may be claimed based upon expenditure actually incurred up to the limits defined for the various periods of absence from the usual place of residence. These maximum rates of allowances are set out in Schedule 'B' of this scheme.*

### **Schedule 'B' – Day Subsistence Allowances**

<i>The maximum rate of day subsistence in the case of absence from the usual place of residence shall be;</i>	<i>1 April 2009 until 31 March 2010 – pre July 2009</i>	<i>1 April 2009 until 31 March 2010 – post July 2009</i>	<i>1 April 2010 until 31 March 2012</i>
<b>3.1 For an absence of</b>	<b>£11.60</b>	<b>£7.34</b>	<b>£7.45</b>

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<b>more than 4 hours but less than 8 hours</b>			
<b>3.2 For and absence of more than 8 hours, but less than 12 hours</b>	<b>£23.10</b>	<b>£10.23</b>	<b>£10.38</b>
<b>3.3 For an absence of more than 12 hours</b>	<b>£34.80</b>	<b>£19.31</b>	<b>£19.60</b>

*(Claims should be based on expenditure actually incurred).*

**Travel Allowances**

Section 11 refers to allowances for reimbursement of travel by members. Specifically in relation to mileage claims;

*11.2 Where a Member uses his/her own motor car/motor cycle or bicycle, an appropriate mileage rate may be claimed, provided that the mileage is reasonable and necessary to undertake authority business. These mileage rates... are set out in Schedule 'B' of the scheme. These mileage rates will be updated each year in line with any revised rates payable to Magistrates.*

*11.3 When a member submits a mileage claim form, an original VAT receipt must be retained by the Member for all fuel purchased in relation to journeys for which a claim is being made. All receipts must be retained for a period of three years from submission of the relevant mileage claim form and Members may be asked to produce receipts in event of an audit by Her Majesty's Revenue and Customs Department.*

**Scheduled 'B' – Travel Allowances**

<i>1.1 The appropriate mileage rates for travel</i>	<b>1 April 2009 until 31 March 2010</b>	<b>1 April 2009 until 31st</b>	<b>1 April 2010 until 31 March</b>
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<i>by a Member's own motor car or motor cycle, are as follows;</i>	<b>(pre July 2009)</b>	<b>March 2010 (post July 2009)</b>	<b>2012</b>
<b>1.1.1 Up to and including 1100cc</b>	<b>31.62p per mile</b>	<b>38p per mile</b>	<b>35p per mile</b>
<b>1.1.2 From 1101cc to 1400cc</b>	<b>40.43p per mile</b>	<b>45p per mile</b>	<b>43p per mile</b>
<b>1.1.3 1401cc and above</b>	<b>51.95 per mile</b>	<b>60p</b>	<b>57p per mile</b>

**Method of Payment**

Section 20 sets out the basis on which payments for claims will be made. Specifically;

*20.2 ...individual claims for travel, subsistence, ...shall be made on a monthly basis and be submitted to the Treasurer to the Authority as soon as possible at the end of each month. ..*

*20.3 Each claim and subsistence claim shall be certified by the claiming member that he/she has not made and will not make any other claim in respect of the matter to which the claim relates otherwise than under this scheme.*

**Wye Borough Council (WBC) – Members' Allowance Scheme**

11. This scheme was in effect from 1 April 2009 until 31 March 2013. During this period the scheme was updated. The dates and relevant updates are indicated.

**Travel Allowance**

Section of 5 the scheme specifically states;

*(a) Journeys*

*Members are eligible for this allowance only where expenditure is necessarily incurred in the performance of an approved duty as defined in Section B.*

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*The prescribed rates of payment for travel within the United Kingdom are shown in Appendix A.*

*There are three modes of travel for which allowance is payable:*

- (1) By public transport (actual cost reimbursed)*
- (2) By a Member's own motorcycle*
- (3) By a Member's own private motor vehicle, or one belonging to a member of his/her family or otherwise provided for his/her use*

*When claiming mileage by private vehicle, only that for the shortest route is payable. However, if the use of a motorway results in a substantial saving of time, the actual mileage may be claimed (details of which should be given)...*

### *(b) Incidental Expenses*

*Members and co-optees are entitled to claim only those travel-linked expenses that are incurred in the performance of an approved duty, e.g. Car parking fees, toll charges, etc.*

*When making a claim, members should give full details and whenever possible attach the relevant receipts to support claims.*

## **Subsistence Allowance**

Section 6 of the scheme refers to subsistence allowances that member may claim. Specifically;

*Members are eligible for this allowance only where expenditure is necessarily incurred in the performance of an approved duty as defined in Section B...*

*The prescribed rates of payment for the performance of duties within the United Kingdom are shown in Appendix A.*

*Members should give full details when submitting a claim for this allowance and certify they have incurred additional expense, attaching any receipts.*

## **Annex A – Day Travel and Subsistence Allowances.**

<b>Travel by Private Vehicle</b>	<b>Adopted 29 January 2009</b>	<b>Effective 1 April 2010</b>	<b>Effective 1 April 2012</b>
	<b>Flat Rate per mile</b>		

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	40p	40p <small>(up to 30 June 2011)</small> 45p	52.2p
<b>Day Subsistence</b>			
For an absence not involving an absence overnight from the usual place of residence			
Breakfast allowance (more than 4 hours before 11:00am)	£4.48	£4.48	£4.48
Lunch Allowance  (more than 4 hours including the lunchtime between 12:00 noon and 2:00pm)	£6.17	£6.17	£6.17
Tea Allowance  (more than 4 hours including the period 3:00pm to 6:00pm)	£2.43	£2.43	£2.43
Evening Meal Allowance  <b>(more than 4 hours ending after 7:00pm)</b>	£7.64	£7.64	£7.64

**Section C: Procedure for Claiming Allowances.**

Section C sets out the procedure for claiming allowances and completing claims forms. WBC is a purely paper-based claims facility. Included in the information specifically required;

- Name and address
- Mode of transport (i.e. private car)
- Vehicle details
- Date of Duty
- Place of Duty

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- The place that the journey starts and finishes (including those for outside bodies)
- Number of miles driven (based on the shortest route) or public transport fare incurred
- Amount of incidental expenses with the necessary explanatory detail
- Subsistence allowance claimed with the necessary explanatory detail and, whenever possible, attached any VAT receipt to support the amount

Payment of these allowances is dependent on expenditure actually being incurred and members and co-optees must sign the form to that effect when claiming. Members are reminded that claims are not permissible when allowances have been claimed from another body.

## Mr Grunshaw's evidence

### Method of claiming expenses

12. In his evidence, Mr Grunshaw explained the methods he used to manage and claim for expenses from the various bodies – LPA, LCC and WBC. He used his own methodology for claiming on all three bodies taking into account that the LPA and WBC is a paper based claim system, the LCC is online.
13. Mr Grunshaw stated that in order to make claims he worked from a calendar he made on his computer. The computer was described by him as a laptop that was provided by LCC and used LCC software. He said he created on a blank calendar sheet - a personal timetable, to show which meetings he had to attend in the days and months ahead.
14. Mr Grunshaw said that he compiled his personal calendar based on information from the County Council, Wyre Borough Council and the Police Authority. However Mr Grunshaw did not explain how he entered appointments, or how he recorded meetings that were not official meetings or meetings associated with his numerous political roles. Mr Grunshaw stated that his claims for mileage and subsistence were based on the entries from this personal calendar.
15. Mr Grunshaw stated that he claimed expenses for LPA one month and LCC the next. This meant that in effect he made a claim on LCC and LPA on average once every two months. The evidence of the log of claims made by Mr Grunshaw generally supports this.
16. The LPA expense claims were written and submitted by post while the LCC claims were submitted online. Mr Grunshaw claimed that he never kept a record of submitted expense claims and as a result he did not compare a claim for one body against a claim made on another. By Mr Grunshaw's own admission, he did not check whether times recorded for

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meetings overlapped.

17. Mr Grunshaw stated that when filling expense forms he would estimate how much time he would spend away from home. The estimate would be based on the activity shown on the calendar for that day.
18. However, this would mean that Mr Grunshaw could, by looking at his calendar, have been aware that he had more than one meeting on the same day. He has not accounted for why this may not have prompted his consideration and why as a result that the estimated times he was claiming for may have overlapped.
19. When making a claim, Mr Grunshaw stated that his main concern was to make sure he had actually attended the meeting which had been scheduled in his calendar. He said he made every effort not to claim for meetings that he did not attend or were cancelled.
20. Mr Grunshaw acknowledged that some of the dates and times he put down were in error. His basis for recalling which meetings he attended for the purposes of making an expense claim were based on entries in the calendar. This meant that if a meeting was cancelled or he did not attend, and he did not cancel or delete that meeting from his calendar, this would lead to claims for meetings for which he was not entitled to make a claim.
21. Mr Grunshaw recognised that he should have spent more time maintaining records of attendances and expenditure. He claimed that this is where errors arose. He admitted that errors were caused through his own carelessness and negligence.

### Evidence of computer records and hard copy files.

22. Mr Grunshaw stated that he did not keep a record of the calendars he created which provided the basis of his expense claims. There is no evidence as to what software Mr Grunshaw used to create his calendars other than it being 'like Outlook' and that it was an LCC system.
23. The IPCC was not able to obtain the laptop Mr Grunshaw used at the time in order to forensically examine it for any evidence of the calendars.
24. The IPCC does not have any evidence that Mr Grunshaw had access to or used in his office at home any other computer system.
25. Mr Grunshaw claimed he did not keep a record of either his written expense claims or those submitted online.

### Time recording

26. The rules for the LPA scheme allows members to claim subsistence if they are away from home for more than 4 hours and in time increments thereafter.
27. The LCC scheme provides for a subsistence allowance to be claimed for being away for any period less than 4 hours with increases in time increments thereafter.
28. After consulting his calendar as to which meeting he attended, Mr Grunshaw stated that he would 'estimate' how long he would be away

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from home both in order to attend the meeting and or to carry out any other function that was relevant to that day.

29. Mr Grunshaw did not state how he recalled what these duties were other than that there would have been pre-briefings or discussions. He said that when attending a meeting either for the LCC or the LPA, he would take the opportunity, while on the premises, to speak to officers and other members outside the meeting.
30. Mr Grunshaw also said that more often than not he would speak to colleagues both before and after meetings as part of his political role as a County Councillor and a member of the Police Authority.
31. Mr Grunshaw cited this as a reason why timing of the actual meeting may not always match up with him leaving and arriving home, after taking into account travel time.
32. In respect of travel time, Mr Grunshaw admitted that the times shown on the claim forms may not be accurate. He suggested that in order to attend a morning meeting where he recorded leaving home at 8:00am he may, '*due to traffic*', have actually left home at 7:45am.
33. Mr Grunshaw also gave an example of recording 8:00am to leave home to attend a meeting at 10:00am. Although the journey may not take two hours, even in heavy traffic, [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] he does not have breakfast at home and would arrive in plenty of time to have breakfast after the drive.
34. There is nothing in either LCC's or LPS's schemes that disallows this. If the morning schedule means he was away from home (for 4 hours or more for LPA), he would have been entitled to claim subsistence for the cost of that breakfast and any other food he had during the morning.

## Mileage

35. In his evidence, Mr Grunshaw stated that the County Council determined, for each member, the miles for which he/she could claim for between his home and the meeting venues. In this respect, Mr Grunshaw consistently claimed 46 miles from home to County Hall for both the LPA and LCC. Mr Grunshaw was unwavering in its application.

## Travelling back to Fleetwood between meetings

36. Mr Grunshaw claimed that generally, [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED], he liked to return home to Fleetwood between meetings.
37. Mr Grunshaw also claimed, partly because he no longer had an office in County Hall, that he felt this best enabled him to pack as much into a busy day as possible. He referred to going home and making phone calls, etc. from his home office.
38. The way Mr Grunshaw has managed his expense claims across the three bodies, has raised issues in respect of possible dual claims for mileage and subsistence. This is based on time recordings that overlap and for mileage where it would appear that Mr Grunshaw has returned home only to leave immediately to travel to another location when it would have been

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more efficient and reasonable to travel directly.

39. It was Mr Grunshaw's contention that his time recording is estimated for each claim and that because he claimed for each body, alternatively, every other month, this led to errors where the times overlapped or appeared to show that he left before or as soon as he arrived home.

### Training on allowance schemes

40. Mr Grunshaw did not dispute that there may have been correspondence and emails on guidance and training available for the various expense and allowance schemes. However, he said that he does not recollect seeing them.
41. Mr Grunshaw stated that he has never undertaken any training on any allowance schemes.
42. Mr Grunshaw said he based completion of the expense forms on what he had been doing for the last 19 years.
43. However, it has been alleged by Mr Chapman that Mr Grunshaw was on the committees that voted on the allowance schemes and would have been aware of the policies and the processes from this perspective.

### Review of suspicious claims

44. The Final Report considers a list of claims made by Mr Grunshaw which may have been considered suspicious. These are listed on the spreadsheet in Appendix A.
45. These have been reviewed from the perspective of considering whether the bodies on whom the claim was made potentially suffered a financial loss
46. The following is the result of a full review of those claims:

### 10 February 2009 – Claim for subsistence and mileage on LPA

47. This claim was for both mileage and subsistence for attending a Staff Consultation Forum at Hutton.
48. The minutes for the meeting record that Mr Grunshaw sent his apologies and did not attend the meeting.
49. Mr Grunshaw could not explain why he made a claim if he did not attend the meeting. He claimed that if it remained in his calendar he may have forgotten that he did not attend.
50. The claim was made at the end of March and received by the LPA on the 30 March 2009.
51. Given the method Mr Grunshaw used to make claims and that this claim was not made for approximately one and half months after the meeting, it is feasible that the excuse for making the claim is valid.
52. However, the claim was not valid and LPA suffered a financial loss of £36.83.

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53. There is no evidence to support Mr Grunshaw's dishonest intention to cause this loss.

### 15 April 2009 – Claim for mileage on WBC

54. This claim was for mileage for attending a Customer Service Meeting.
55. The minutes record that Mr Grunshaw did not attend this meeting
56. Mr Grunshaw could not recall whether he attended this meeting or not. He suggested that he may have attended late and did not sign in. However there is no evidence that any error in this respect was corrected in subsequent meeting minutes.
57. The claim was not valid and WBC suffered a financial loss of £5.60.
58. There is no evidence to support Mr Grunshaw's dishonest intention to cause this loss

### 22 April 2009 – Claim for subsistence and mileage on LCC

59. This claim was for mileage and subsistence for attending an Audit Committee Matter meeting at County Hall.
60. The card access system indicated that Mr Grunshaw entered County Hall at 1:24pm and exited at 4:13pm.
61. Mr Grunshaw recorded on his claim that he left home at 8:00am and returned at 2:00pm.
62. Mr Grunshaw did not specifically respond to discrepancies in relation to this claim but said in his general response that it is possible for meetings to be moved during the day and that he may not always update his calendar on which he based his claim.
63. Regardless of the timing errors, allowing for travel time, the claim for subsistence would be valid on the basis that it was in excess of 4 hours.

### 25 June 2009 – Claim for subsistence and mileage on LCC

64. This claim was for mileage and subsistence for attending a County Council Meeting at County Hall.
65. The card access system indicated Mr Grunshaw accessed the lift in County Hall at 10:50am, and subsequently left the building at 3:01pm.
66. Mr Grunshaw recorded on his claim that he left home at 8:30am and returned at 5:30pm. This claim was for subsistence in excess of 8 hours.
67. The evidence of the card access system is only an indication that Mr Grunshaw was in the building at that time and not a record of when he arrived.
68. In his evidence Mr Grunshaw claimed that he may have done other things before going home, which may include buying food, etc. He cannot be specific about what happened in this instance as it was so long ago.
69. Mr Grunshaw also claimed that he may have recorded on his calendar that the meeting was scheduled to finish at 5:00pm and used this as a basis for

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his expense claim.

70. The issue with this claim is that Mr Grunshaw claimed for subsistence in excess of 8 hours rather than for subsistence for the lesser amount for between 4 and 8 hours.
71. Based on the card access system evidence that Mr Grunshaw left County Hall at 3:01pm it is more likely than not, even allowing for the buying of food that Mr Grunshaw arrived home earlier than he claimed.
72. In this respect Mr Grunshaw over claimed for subsistence that caused LCC to suffer a financial loss of the difference between the 4-8 hours rate and the 8-12 hour rate amounting to £11:25.
73. There is no evidence to support Mr Grunshaw's dishonest intention to cause this loss.

### **8 September 2009 – Claims for subsistence and mileage on LPA and LCC**

74. These were claims for attending a LCC Children and Young People Overview and Scrutiny meeting together with a Committee meeting at County Hall, followed by a LPA Inspection Briefing at Lockside
75. The car park log showed Mr Grunshaw parked at County Hall between 9:50am and 12:50pm. The card access system indicated that Mr Grunshaw used the County Hall lift at 9:59am.
76. Mr Grunshaw LCC expense claim recorded that he left home at 8:00am to drive to County Hall, returning home at 2:00pm before leaving immediately to travel to Lockside.
77. Mr Grunshaw stated that he would have gone home before setting off, almost immediately, for his meeting at Lockside.
78. No claim is made on LPA for subsistence as the period of time away from home recorded by Mr Grunshaw is below 4 hours.
79. The issue with these claims is the time taken to arrive at County Hall in the morning. However, allowing for some inaccuracy in Mr Grunshaw's time recording the claim for subsistence would have been in excess of 4 hours making the claim valid. This is based on the evidence of the car park log and allowing for travel time from and to home.

### **15 September 2009 – Claim for subsistence and mileage on LCC**

80. This was a claim for attending a Children and Young People Agenda Setting meeting at County Hall.
81. The car park log recorded Mr Grunshaw being parked at County Hall between 9:50am and 10:30am. The card access system indicated that Mr Grunshaw was in the building at 10:27am.
82. Mr Grunshaw recorded that he left home at 8:30am and returned at 1:00pm.
83. Mr Grunshaw stated that these meetings usually lasted more than 40 minutes and that he would have blocked out longer in his calendar as a

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result. As this was the basis on which he made the claim this may be an error.

84. On the basis of the car park log the claim for subsistence for over 4 hours was not valid, resulting in an over claim and a financial loss to LCC of £5.76.
85. There is no evidence to support Mr Grunshaw's dishonest intention to cause this loss.

### **22 September 2009 – Claims for subsistence and mileage on LPA and WBC**

86. These were claims for attending a LPA Resources Committee meeting at County Hall followed by a WBA Audit Committee meeting.
87. The County Hall car park log recorded Mr Grunshaw parked between 9:10am and 12:30pm.
88. The WBC meeting was recorded as taking place between 2:08pm and 2:38pm.
89. Mr Grunshaw recorded on his LCC claim that he arrived home at 1:00pm before leaving virtually immediately, according to his time recording on his WBC claim, to go to the Civic Centre for the WBC meeting.
90. The question arises as to whether Mr Grunshaw went home before attending the WBC meeting, and as such may have over claimed mileage.
91. Mr Grunshaw stated that at that time of day it would have only have taken him 35-40 minutes to get home from Preston. It would then have taken him 15 minutes to drive to the Civic Centre.
92. This would allow enough time for Mr Grunshaw to leave County Hall, go home and then go on to the Civic Centre for the scheduled 2:00pm meeting.
93. Despite the inaccuracies in time recording, these claims appear to be valid. There was no claim for subsistence on WBC.

### **28 September 2009 – Claims for subsistence and mileage on LPA and LCC**

94. These were claims for attending a LPA Seminar at Hutton in the morning followed by a LCC Audit meeting at County Hall in the afternoon.
95. Mr Grunshaw recorded on his LPA claim that he left home at 8:00am to travel to Hutton returning at 1:00pm.
96. Mr Grunshaw recorded on his LCC claim that he left home at 12:00 noon to travel to County Hall, returning home at 5:00pm.
97. The car park log at County Hall recorded that Mr Grunshaw was parked between 1:35pm and 3:50pm.
98. Mr Grunshaw claimed in his evidence that the overlap in time recording was a mistake.
99. If an hour was taken off each claim they would both still be over 4 hours

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away from home which would not alter the amount claimed in either case. As such, neither LPA nor LCC suffered a loss as a result of Mr Grunshaw's inaccurate time recording.

### 6 October 2009 – Claims for subsistence and mileage on LPA, LCC and WBC

100. These were claims for attending a LPA Resources Briefing at County Hall in the morning, followed by a LCC Road Safety, Children and Young People Task Group meeting at County Hall in the afternoon, and a WBC Young People Question Time meeting in the evening.
101. The County Hall car park log records Mr Grunshaw parked between 10:15am and 11:15am in the morning and 1:45pm and 5:00pm in the afternoon.
102. Mr Grunshaw's LPA claim recorded that he left home at 9:00am to go to County Hall, returning at 1:00pm.
103. Mr Grunshaw's LCC claim recorded that he left home at 1:00pm to go back to County Hall, returning at 5:30pm.
104. Mr Grunshaw's WBC claim recorded that he left home at 5:00pm and returned at 8:00pm.
105. Mr Grunshaw stated that he did return home between meetings.
106. Mr Grunshaw's time recording maybe inaccurate, but there is no evidence to indicate that he did not go home between meetings. As such it would appear that the mileage claims are valid.
107. Mr Grunshaw does not make a claim for subsistence on LPA.
108. Again, whilst Mr Grunshaw's time recording might not be accurate, the claim for subsistence on LCC appears to be supported by the car park log.
109. There is no claim for subsistence on WBC.

### 29 October 2009 – Claim for subsistence and mileage on LPA

110. This claim was for attending a LPA meeting at Lancaster Town Hall and subsequently a LPA governance meeting at Hutton
111. The mileage claimed by Mr Grunshaw was appropriate for travelling from home to Lancaster, on to Hutton, and back home again.
112. There is no evidence to dispute the time recorded by Mr Grunshaw in respect of this claim.

### 6 November 2009 – Claim for subsistence and mileage on LPA

113. This was a claim for attending a LPA Forensic Science Briefing at Hutton.
114. There was a Staff Consultative meeting on the same day for which Mr Grunshaw sent his apologies, and did not attend. He did not submit an expense claim for this meeting.
115. The claim for the Forensic Science Briefing is not disputed.

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**19 November 2009 – Claim for subsistence and mileage on LCC and WBC**

116. These were claims for attending a LCC Budget Briefing meeting at County Hall and for a WBC Standards Committee meeting at Poulton.
117. The car park log recorded that Mr Grunshaw was parked at County Hall between 3:50pm and 5:00pm.
118. Mr Grunshaw claimed on his LCC expenses that he left home at 3:00pm and returned home at 7:00pm allowing him to claim subsistence in excess of 4 hours.
119. Mr Grunshaw recorded on his WBC expense claim that he left home at 5:00pm to go to Poulton.
120. Given the evidence of the car parking log it is likely that both claims were recorded with inaccurate timings.
121. No claim was made on WBC for subsistence.
122. However, it is likely that the subsistence claim on LCC was overstated and that the LCC suffered a financial loss of £5.77.
123. Mr Grunshaw stated that this error occurred because of the way he block booked meetings in his calendar.
124. There is no evidence to support Mr Grunshaw's dishonest intention to cause this loss.

**7 December 2009 – Claims for subsistence and mileage on LPA and LCC**

125. These were claims for attending a LPA Seminar at Hutton and for attending a meeting on behalf of the LCC in London where Mr Grunshaw parked his car at County Hall and took the train to London.
126. Mr Grunshaw recorded on his LPA expense claim that he left home at 9:00am to attend the meeting at Hutton and returned at 2:00pm.
127. Mr Grunshaw on his LCC expense claim recorded that he left home at 3:00pm to go to County Hall.
128. The car park log at County Hall recorded Mr Grunshaw's car being parked at 1:30pm and remaining there overnight.
129. On the assumption that the car park log is accurate it is possible that Mr Grunshaw did not go home but went straight from Hutton to County Hall.
130. If it was the case that Mr Grunshaw did return home before going to County Hall this may have resulted in an overstatement of time on LPA claim and an understatement on his LCC claim.
131. However, whilst this would reduce the claim on LPA to less than 4 hours it would not affect the LCC claims as this was at the maximum of 12 plus hours.
132. On the other hand if Mr Grunshaw did go straight from Hutton to County Hall this would not affect his claim for subsistence but would call into

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question his claim for mileage.

133. Mr Grunshaw said that he *'missed it and duplicated the claim'*. He said this was again due to the way he recorded booking on his calendar and made his expense claims.
134. There is the possibility of one or the other, or even, that both LPA and LCC suffered a financial loss as a result of Mr Grunshaw method of claiming expenses.
135. Whilst these claims are disputed there is no evidence that this was the result of dishonest intent.

### 14 January 2010 – Claim for mileage on WBC

136. This is a claim for attending a WBC Standard Committee meeting.
137. The minutes of the meeting recorded that Mr Grunshaw sent his apologies and did not attend the meeting.
138. In his evidence Mr Grunshaw cast doubt as to whether the minutes were accurate or not.
139. It is likely that the minutes are accurate and could have been rectified at a subsequent meeting if they were not. It is also unlikely that Mr Grunshaw would proffer his apologies and then attend the meeting.
140. In this respect it is likely that the claim for mileage was incorrect resulting in a financial loss to WBC of £5.60
141. This claim was made with a block of claims at the end of May 2010. It is likely that because of the methodology that Mr Grunshaw used to make his claims he may have mistakenly made a claim for something that was in his calendar when he was not entitled to.
142. There is no other evidence to support dishonest intent by Mr Grunshaw.

### 3 February 2010 – Claim for mileage on WBC

143. This is a claim for attending a WBC Customer Services meeting.
144. The minutes of the meeting record that Mr Grunshaw sent his apologies and did not attend the meeting.
145. In his evidence Mr Grunshaw again casts doubt as to whether the minutes were accurate or not.
146. As in the above claim, it is likely that the minutes are accurate and could have been rectified at a subsequent meeting if they were not. It is also unlikely that Mr Grunshaw would proffer his apologies and then attend the meeting.
147. In this respect it is likely that the claim for mileage was incorrect resulting in a financial loss to WBC of £5.60
148. Again, this claim was made with a block of claims at the end of May 2010, so it is likely that because of the methodology that Mr Grunshaw used to make his claims he may have mistakenly made a claim for something that was in his calendar when he was not entitled to.

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149. There is no other evidence to support dishonest intent by Mr Grunshaw.

### **18 March 2010 – Claim for mileage on WBC**

150. This is the third in a series of claims for mileage for a WBC meeting that Mr Grunshaw did not attend.

151. This claim was not identified in the original report as being suspicious.

152. Mr Grunshaw did not give any evidence in respect of this specific claim.

153. However, WBC again suffered a financial loss of £5.60 as a result of Mr Grunshaw making a claim for a meeting he did attend and for making a claim for expenses when he was not entitled to do so.

154. There is no other evidence to support dishonest intent by Mr Grunshaw.

### **24 March 2010 – Claim for mileage and subsistence on LPA**

155. This was a claim for attending a LPA Briefing for the Police Authority and relevant councils.

156. This claim was made twice; firstly on the 29 March 2010 and subsequently on the 14 May 2010. Both claims were made in isolation - no other claims were made at the same time. No other claims were made in the interim.

157. In his evidence, Mr Grunshaw stated that he forgot where he had claimed up to when he made the second claim for the same meeting. He pointed out that this was a time when he was involved in elections.

158. However the LPA suffered a financial loss of £28.04 as a result of the duplication.

159. Given the period of time between making the duplicate claims and the methodology used by Mr Grunshaw to make expense claims it is likely that this was a mistake and not done with dishonest intent.

### **20 May 2010 – Claim for subsistence and mileage on LCC**

160. This was a claim for attending a LCC Full Council meeting.

161. This claim was made twice; firstly as claim ID 13 on the LCC electronic system and subsequently as part of a batch of claims as ID 14 on the electronic system.

162. As a result of the duplication LCC suffered a financial loss of £50.85.

163. Mr Grunshaw, in his evidence, claimed that this was the same problem as for the duplicate claim on LPA and at a time when he was involved in local elections. He also pointed out that if he made a mistake making two claims for the same day he expected that this would be picked up.

164. Again, it is likely that this was a mistake and there is no evidence to support that this was done with dishonest intent.

### **27 May 2010 – Claim for subsistence and mileage on LCC**

165. This was a claim for attending a LCC Scrutiny Chairs meeting at County Hall.

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166. Like the claim above, this expense claim was made twice as part of claims ID 13 and ID 14 on the electronic system.
167. As a result LCC suffered a financial loss of £39.20.
168. As before, there is no other evidence to support dishonest intent by Mr Grunshaw.

### 17 June 2010 – Claim for subsistence and mileage on LCC

169. This was a claim for attending LCC Overview and Scrutiny Training and an Education Committee meeting.
170. The car park log recorded that Mr Grunshaw was parked at County Hall between 10:00am and 12:40pm.
171. Mr Grunshaw's claim recorded that he left home at 9:00am and returned at 5:00pm.
172. In his evidence Mr Grunshaw said that he must have this blocked out as a full day in his calendar and this was the basis on which he made the claim. He disputes the accuracy of the car park log.
173. If the car park log is accurate and in the absence of any other evidence to support the time recorded by Mr Grunshaw, this claim was overstated and the LCC may have had a financial loss of £11.63 as a result.
174. It appears the over claim was made in error and there is no evidence that supports dishonest intent on the part of Mr Grunshaw.

### 1 July 2010 – Claims for subsistence and mileage on LPA and LCC

175. There were claims for attending a LPA Lancashire Community Partnership meeting at Lancaster in the morning followed by a LCC Bite Size Briefing and an Education Committee meeting at County Hall in the afternoon.
176. Mr Grunshaw's expense claim on LPA recorded that he left home at 8:00am to go to Lancaster, returning at 2:00pm.
177. The County Hall car park log recorded Mr Grunshaw parked between 12:45 pm and 2:20pm.
178. The card access system indicates that Mr Grunshaw used his access card at Count hall at 2:10pm.
179. Mr Grunshaw's LCC expense claim recorded that he left home at 12:00 noon and returned from County Hall at 5:00pm.
180. Mr Grunshaw said that he would have blocked booked the day with meetings. However, he conceded that he may not have attended at those specific times. He disputed the accuracy of the car park log.
181. It is likely that Mr Grunshaw overstated his LPA time recording by as much as two hours. However, this would not affect the value of his claim for subsistence which would have still been for 4 hours.
182. However, it is also likely that Mr Grunshaw overstated his LCC time recording resulting in a claim that was for over 4 hours when in fact it was

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more likely to be less than 4 hours.

183. As a result LCC may have suffered a financial loss of £5.78.
184. The method of using his calendar as a basis for making expense claims for subsistence has led to inaccuracies in Mr Grunshaw's time recording and to over claiming his expenses.
185. There is no other evidence to support dishonest intent by Mr Grunshaw.

### 8 July 2010 – Claim for subsistence and mileage on LCC

186. This was a claim for attending a LCC Education Scrutiny Matter Chairs Briefing meeting at County Hall.
187. The County Hall car park log recorded Mr Grunshaw as being parked there between 9:30am and 10:45am.
188. Mr Grunshaw recorded on his expense claim that he left home at 8:30am and returned at 2:00pm.
189. Mr Grunshaw acknowledged that he may not have recorded the time accurately due to his habit of block booking meetings in his calendar.
190. Mr Grunshaw overstated the time he was away from home and it is likely that he wrongly claimed subsistence for over 4 hours when it was below this period.
191. As a result LCC may have suffered a financial loss of £5.78.
192. There is no evidence to support dishonest intent on the part of Mr Grunshaw.

### 9 July 2010 – Claim for subsistence and mileage on LCC

193. This claim was for attending a LCC Education Scrutiny Matters meeting at County Hall.
194. The car park log at County Hall recorded Mr Grunshaw as being parked between 1:00pm and 2:40pm.
195. Mr Grunshaw recorded on his expense claim that he left home at 8:00am and returned at 4:00pm.
196. Mr Grunshaw in his interview claimed that regardless of the time recorded he would have been away from home for longer than 4 hours which would not make any difference to the value of the claim.
197. Accepting the evidence from the car park log it would be more reasonable for Mr Grunshaw to have left home at noon and returned at 4:00pm as recorded (This would also allow time for him to stop and buy food, etc).
198. On this basis he would have still able to claim for being away from home for 4 hours or more and the amount of subsistence claimed would be valid.

### 16 July 2010 – Claim for subsistence and mileage on LCC

199. This was a claim for attending a LCC Education Scrutiny Matters Meeting at County Hall.
200. The car park log at County Hall recorded Mr Grunshaw parked between

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1:40pm and 3:00pm.

201. Mr Grunshaw on his expense claim recorded that he left home at 9:00am and returned at 2:00pm.
202. Mr Grunshaw claimed that he again made a mistake in the times he recorded. Even though the log shows he was only parked for just over an hour he would have been on other business so it would not have affected the time for which he claimed subsistence for being away from home.
203. In this case there is no evidence to substantiate what other business Mr Grunshaw might have conducted. On balance, it is likely that his time away from home would have been less than 4 hours.
204. In respect of this claim LCC would have suffered a financial loss of £5.78.
205. However, there is no other evidence to support dishonest intent by Mr Grunshaw.

### **28 July 2010 – Claim for subsistence and mileage on LCC**

206. This was a claim for attending a LCC Local Grants Committee meeting and a Education Scrutiny meeting at County Hall.
207. The County Hall car park log recorded that Mr Grunshaw was parked between 1:45pm and 3:10pm.
208. Mr Grunshaw recorded on his expense claim that he left home at 9:00am and returned at 4:00pm.
209. Mr Grunshaw again challenged the accuracy of the evidence of the car park log and also claimed that he would have been away from home for more than the required 4 hours to make a claim for this amount.
210. Accepting the evidence of the car park log as being accurate it is unlikely that Mr Grunshaw would have been away from home for more than 4 hours. There is no evidence to support any other business Mr Grunshaw conducted that day nor where else may he have parked his car if not at County Hall.
211. In respect of this claim LCC may have suffered a financial loss of £5.78 as result of Mr Grunshaw over claiming for subsistence.
212. This was the last in a series of claims for July expenses made at the same time with ID 15 on the electronic system.
213. It appears that most of the claims made electronically for July suffered from errors in time recording, although this may not have always affected the value of the claim for subsistence.
214. Mr Grunshaw cited his methodology of block booking meetings in his calendar, on which he based his expense claim, for the mistakes in the claims.
215. There is no other evidence to support dishonest intent by Mr Grunshaw.

### **17 September 2010 – Claim for subsistence and mileage on LPA**

216. This was a claim for attending a LPA Seminar at Hutton Hall.

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217. Mr Grunshaw recorded on his claim that he left home at 12:00 noon and returned at 5:00pm.
218. The card access system at County Hall indicated that Mr Grunshaw was in the building at 1:36pm and 2:30pm.
219. Mr Grunshaw's said was that he went to County Hall before going to Hutton. He claimed that this could have still been on LPA business, for example meeting the Director of Resources, and claimed that the time he was away home was valid.
220. Accepting that Mr Grunshaw was possibly at County Hall on LPA business this claim is not disputed.
221. However, it should be noted that Mr Grunshaw claimed his standard mileage from home to Hutton Hall rather than via County Hall.

### **22 September 2010 – Claim for subsistence and mileage on LCC**

222. This was a claim for attending a LCC Education Committee meeting at County Hall.
223. The car park log at County Hall recorded that Mr Grunshaw was parked there between 9:55am and 10:25am.
224. Mr Grunshaw's claim recorded that he left home at 8:00am and returned at 2:00pm.
225. The card access system at County Hall indicated he used the lift at 9:58am.
226. In his evidence Mr Grunshaw claimed that he would not have been able to conduct the meeting in the time recorded by the car park log.
227. Mr Grunshaw acknowledges that his recorded time may not be correct but that it still amounted to more than 4 hours away from home.
228. Whilst Mr Grunshaw's time recording may be inaccurate, it is possible that the claim is valid on the basis that the meeting lasted more than half an hour and that there is the possibility that the car park log may be wrong on this occasion.

### **13 October 2010 – Claim for subsistence and mileage on LPA and LCC**

229. These were claims for attending a LPA Police Audit meeting at County Hall and later a LCC Children and Young Person Directors meeting and Education Scrutiny Committee Matter meeting also at County Hall.
230. The car park log at County Hall recorded Mr Grunshaw as being parked between 9:55 am and 2:00pm.
231. The card access system indicated that Mr Grunshaw used the lift at 12:48pm.
232. Mr Grunshaw recorded on his expense claim for LPA that he left home at 8:30am and returned home from County Hall at 2:00pm.
233. Mr Grunshaw recorded on the LCC expense claim that he left home to go

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back to County Hall at 12:30pm and returned home again at 5:00pm.

234. Mr Grunshaw when interviewed agreed that he may have made a mistake with his expense claims and that he may not have gone home that day. He otherwise contended that he attended the meetings even if he did not record the times correctly.
235. In this respect both LPA and LCC suffered a combined financial loss of £24.84 by Mr Grunshaw claiming for mileage to and from his home at lunchtime.
236. It is also possible that Mr Grunshaw may have over claimed subsistence with LCC as it is likely, based on the car park log, that he overstated his time away from home on LCC business by as much as two hours.
237. In this respect LCC would have suffered a financial loss of £5.78.
238. There is no other evidence to support dishonest intent by Mr Grunshaw.

### **27 October 2010 – Claims for subsistence and mileage on LPA and LCC**

239. These were claims for attending a LPA Lancaster CSP meeting at Lancaster Town Hall followed by a LCC Education Scrutiny Committee Matter meeting and a Chairs Briefing at County Hall.
240. Mr Grunshaw recorded on his LPA expense claim that he left home at 8:30am to travel to Lancaster, returning at 2:00pm.
241. Mr Grunshaw recorded on his LCC expense claim that he left home to go to County Hall at 1:00pm and returned at 5:30pm.
242. The car park log at County Hall recorded Mr Grunshaw being parked between 2:00pm and 3:00pm.
243. In his evidence Mr Grunshaw said that he would have been home from his LPA meeting by 12:00 noon, and left for his LCC meeting at 1:00pm.
244. By Mr Grunshaw's own evidence the LPA claim for subsistence was incorrect as it would have been below 4 hours.
245. LPA therefore suffered a financial loss of £7:45.
246. In respect of this claim, there is no other evidence to support dishonest intent by Mr Grunshaw.
247. Mr Grunshaw maintained that time he recorded for attending County Hall is correct. This may call into question the veracity of the car park log on this occasion which is unusual in that it is recorded at being exactly an hour, on the hour for both entering and leaving.
248. There is no evidence to support any suspicion that Mr Grunshaw drove directly from Lancaster to County Hall Preston and as such the mileage is not disputed.

### **15 November 2010 – Claims for subsistence and mileage on LCC and WBC**

249. These are claims for attending a LCC Special Appointments Committee

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and a couple of briefings, together with other educational matters at County Hall, followed by a meeting with the WBC Chief Executive.

250. The car park log at County Hall recorded Mr Grunshaw as being parked between 9:00am and 2:15pm.
251. Mr Grunshaw's LCC claim recorded that he left home at 8:00am and returned at 5:00pm.
252. Mr Grunshaw stated that that he may have left home before the recorded time, but does not provide any account for what he did after his car was logged out of the car park.
253. It is likely that Mr Grunshaw overstated his time away from home and that it is more likely he was away from home for less than 8 hours.
254. In this respect LCC may have suffered a financial loss of £12.28.
255. Mr Grunshaw cited that it was the way he block booked meetings on his calendar that caused the error, rather his dishonest intent.
256. There is no other evidence to support dishonest intent by Mr Grunshaw.
257. There was no claim for subsistence on WBC and no time is recorded. The mileage claim is not in dispute.

### **16 November 2010 – Claims for subsistence and mileage on LPA and LCC**

258. These were claims for attending a LPA Capital Working Group meeting at Lockside followed by a LCC Special Appointments Committee Meeting at County Hall.
259. Mr Grunshaw recorded on his LPA claim that he left home at 08:30 to go to Lockside and returned at 1:00pm.
260. For his claim on LCC, Mr Grunshaw recorded that he left home at 2:00pm and returned at 7:00pm.
261. There is no car park log or card access record for this day.
262. Mr Grunshaw agreed that the times might not be accurate but stated that he had plenty of time to return home between meetings.
263. There is no evidence to dispute the mileage nor the subsistence claimed on either LPA or LCC.

### **23 November 2010 – Claims for subsistence and mileage on LPA and LCC**

264. These were claims for attending a LPA Director of Resources short listing at Hutton followed by a Bite Sized Education Briefing and Education Scrutiny Matter meeting at County Hall.
265. Mr Grunshaw's LPA expense claim recorded that he left home at 7:30am to go to Hutton and returned at 12:00 noon.
266. Mr Grunshaw's LCC expense claim recorded that he left home 12:00 noon and returned from County Hall at 4:30pm.

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267. Mr Grunshaw agreed that it is possible that he did not return home that day and that the claim for mileage was made in error.
268. In this respect there was an over claim on both LPA and LCC for mileage to and from Mr Grunshaw's home resulting in a combined financial loss of £26.99.
269. The subsistence claim is not disputed, and there is no other evidence to support dishonest intent by Mr Grunshaw.

### **24 November 2010 – Claims for subsistence and mileage on LPA, LCC and WBC**

270. These were claims for attending a LCC Briefing on Corporate Parenting and an Education Scrutiny Matters meeting at County Hall followed by a LPA Briefing, also at County Hall and later, a WBC Customer Service Meeting.
271. The car park log for County Hall recorded Mr Grunshaw parked between 12:00pm and 3:00pm.
272. The County Hall card access system indicated that Mr Grunshaw was in the building at 1:44pm.
273. Mr Grunshaw's LCC expense claim recorded that he left home at 10:00 to go to County Hall and returned at 2:30pm.
274. Mr Grunshaw's LPA claim for expenses recorded that he left home at 1:00pm to go back to County Hall before returning home again at 4:00pm.
275. Mr Grunshaw conceded that this is another example of his carelessness caused by making separate claims at different times. He acknowledged the inaccuracy in his time recording and that he should not have claimed for mileage from LCC and LPA for returning home at lunchtime.
276. This resulted in both authorities suffering a combined financial loss of £26.99 due to the claim for mileage to and from home at between meetings.
277. There is no other evidence to support dishonest intent by Mr Grunshaw.
278. Mr Grunshaw did not make a claim for subsistence on LPA, and it is possible that his claim for subsistence on LCC for more than 4 hours would be valid.
279. The claim on WBC was for mileage only, and is not disputed.

### **7 December 2010 – Claim for subsistence and mileage on LPA**

280. This was a claim for attending a LPA Staff Consultative Forum at Hutton Hall.
281. Mr Grunshaw's expense claim for LPA recorded that he left home to go to Hutton at 12:30pm and returned home at 6:00pm.
282. The car park log at County Hall recorded that Mr Grunshaw was parked there between 1:35pm and 3:30pm.
283. The card access system at County Hall also indicates Mr Grunshaw was in

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the building at 1:45pm.

284. Mr Grunshaw claimed that it was possible for him to go to County Hall, and to be using the lift at 1:45pm and still be able to attend his meeting at Hutton for 2:00pm.
285. Mr Grunshaw disputed the validity of the car park log as his car could not have been parked at County Hall when he was at Hutton.
286. It was verified that Mr Grunshaw attended the Consultative Forum at Hutton.
287. On this occasion the veracity of the car park log is called into question. It is reasonable for Mr Grunshaw to claim for the period of time that he was at County Hall if it was on LPA business.

### **13 December 2010 – Claim for subsistence and mileage on LCC**

288. This was a claim for travelling to County Hall where Mr Grunshaw parked before taking the train to London to attend an Education Seminar.
289. The County Hall car park log recorded that Mr Grunshaw parked at County Hall at 1:40pm.
290. Mr Grunshaw's expense claim recorded that he left home at 10:00am.
291. Although the expense time recording may not be accurate, Mr Grunshaw was entitled to claim for being away from home for 12 hours providing no meals were provided as part of the accommodation arrangement in London.

### **15 December 2010 – Claims for subsistence and mileage on LPA and LCC**

292. These were claims for attending LPA Full Police Authority Meeting at County Hall followed by a LCC Education Matter and a Scrutiny Chairs meeting also at County Hall.
293. The car park log for County Hall recorded that Mr Grunshaw was parked there between 9:45am and 3:15am.
294. The County Hall card access system indicated that Mr Grunshaw's access card was used at 1:33pm, 1:41pm, 1:55pm and 2:01pm.
295. Mr Grunshaw's LPA expense claim recorded that he left home at 8:00am and returned from County Hall at 1:00pm.
296. Mr Grunshaw's LCC expense claim recorded that he left home at 1:00pm to go to County Hall and returned again at 6:00pm.
297. Mr Grunshaw acknowledged he may have made a mistake and that he did not return home between meetings.
298. Both LPA and LCC suffered a combined financial loss of £24.84 as a result of Mr Grunshaw claiming mileage to and from home at lunchtime.
299. Mr Grunshaw claimed this error was through his negligence rather than any intention to make a false claim.
300. There is no other evidence to support dishonest intent by Mr Grunshaw.

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**11 January 2011 – Claims for subsistence and mileage on LPA and LCC**

301. These were claims for a LPA Working Group meeting at Lockside followed by an Education Matter meeting at County Hall.
302. Mr Grunshaw's LPA expense claim recorded that he left home at 8:30 to attend the meeting at Lockside, returning at 1:00pm.
303. Mr Grunshaw's LCC expense claim recorded that he left home at 1:00pm to go to County Hall, returning at 6:00pm.
304. It is Mr Grunshaw's evidence that he did return home between meetings but that the time recorded may have been inaccurate in that he would have been back home from Lockside at 12:00 noon.
305. This would mean that the claim on LPA for 4 hours subsistence was incorrect and LPA suffered a financial loss of £7.45 as a result.
306. There is no other evidence to support dishonest intent by Mr Grunshaw.

**13 January 2011 – Claims for subsistence and mileage on LPA and LCC**

307. These were claims for attending a LCC Education Matters meeting at County Hall followed by attendance at a LPA Chief Constable Road Show at Lancaster.
308. The County Hall car park recorded Mr Grunshaw parked between 9:42am and 12:15pm.
309. The County Hall card access system indicated that Mr Grunshaw was in the building at 9:52am and 11:06am.
310. Mr Grunshaw's LCC expense claim recorded that he left home at 8:00am to go to County Hall, returning at 2:00pm.
311. Mr Grunshaw LPA expense claim recorded that he left home at 12:00 noon to go to Lancaster, returning at 4:40pm.
312. Mr Grunshaw agreed that it was possible that he may have driven from County Hall directly to Lancaster. However, he denied this was a false claim.
313. On balance it would be more reasonable and therefore more likely that on this occasion Mr Grunshaw did drive from County Hall in Preston directly to Lancaster.
314. Both LCC and LPA suffered a combined financial loss of £23.98 as a result of Mr Grunshaw over claiming for mileage to and from his home.
315. There is no other evidence to support dishonest intent by Mr Grunshaw.

**19 January 2011 – Claims for subsistence and mileage on LCC and LPA**

316. These are claims for attending an LCC Education Committee meeting, a Bite Sized Briefing and Education Scrutiny Committee at County Hall,

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followed by a LPA Seminar at Hutton Hall.

317. Mr Grunshaw's LCC expense claim recorded that he left home at 8:00am to go to County Hall and returned home at 6:00pm.
318. The County Hall car park log did not record when Mr Grunshaw arrived but indicated that he left at 4:40pm.
319. Mr Grunshaw's LPA expense claim recorded that he left home at 4:00pm to go to Lancaster, returning at 9:00pm.
320. Mr Grunshaw could not recall whether he went home or not after his meetings at County Hall.
321. It would not be possible for Mr Grunshaw to leave home at 4:00pm if his car was parked at County Hall at 4:40pm.
322. If Mr Grunshaw did not go home before attending the Seminar at Hutton this calls into question the validity of his mileage claim on both LCC and LPA.
323. If, as Mr Grunshaw claimed that he did go home occasionally between meetings and did so on this occasion, it is likely that the claim on LPA for subsistence is not valid. It is unlikely that having gone home his subsequent time away from home to attend the Seminar at Hutton would have been in excess of 4 hours.
324. LPA and possibly LCC suffered a financial loss as a result of Mr Grunshaw's expense claims for this day, either for mileage and/or subsistence.
325. There is no other evidence to support dishonest intent by Mr Grunshaw.

### **25 January 2011 – Claim for subsistence and mileage on LCC**

326. This was a claim for attending a LCC Education Matter meeting at County Hall.
327. The car park log at County Hall recorded that Mr Grunshaw was parked there between 9:35am and 11:15am.
328. The card access system indicated that Mr Grunshaw used his access card at 9:38am and 9:42am.
329. Mr Grunshaw's LCC expense claim recorded that he left home at 9:00am and returned from County Hall at 2:00pm.
330. Mr Grunshaw claimed that he may have left at 8:00am rather than 9:00am and that regardless he would have been away from home for more than 4 hours.
331. Whilst Mr Grunshaw's time recording was not accurate, it is likely that he was away from home for more than 4 hours and the value of the claim is not disputed.

### **26 January 2011 – Claims for mileage on LPA and WBC**

332. These were claims for attending a LPA Tetra Briefing at Hutton and for attending a WBC meeting.

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333. Mr Grunshaw's LPA expense claim recorded that he was away from home to attend the meeting in Hutton between 10:30am and 2:00pm.
334. The County Hall car park log recorded Mr Grunshaw as being parked there between 1:00pm and 2:10pm.
335. The card access system at County Hall indicated that Mr Grunshaw used the lift at 1:18pm.
336. Mr Grunshaw's time away from home is less than 4 hours and he did not make a claim for subsistence. It is therefore of no relevance whether he was at County Hall or not in terms of any time recording or expenses claimed.
337. Mr Grunshaw's LPA mileage claim is that which he normally claims for travelling from home to Hutton and back.
338. The LPA claim is therefore not disputed, nor is there any evidence to dispute the mileage claim on WBC.

### 9 February 2011 – Claims for subsistence and mileage on LPA and LCC

339. These were claims for attending a LPA Police Authority meeting at County Hall followed by a LCC Education Matter meeting, also at County Hall.
340. The County Hall car park log recorded that Mr Grunshaw was parked there between 9:50am and 3:10pm.
341. The County Hall card access system indicated that Mr Grunshaw used his access card at 12:48pm and again at 2:58pm.
342. Mr Grunshaw's LPA expense claim recorded that he left home at 8:00am and concluded his LPA business at 1:00pm.
343. Mr Grunshaw's LCC expense claim recorded that he commenced his LCC business at 1:00pm and returned home at 6:00pm.
344. The mileage claim on both LPA and LCC claims indicate that Mr Grunshaw remained at County Hall between meetings.
345. However, Mr Grunshaw appears to claim that he got home 2 hours and 50 minutes after leaving County Hall. It is more likely that he arrived home between 4:00pm and 4:30pm and this would reduce his subsistence claim on LCC to below 4 hours.
346. As a result LCC suffered a financial loss of £5.78 due to the over claim.
347. There is no other evidence to support dishonest intent by Mr Grunshaw.

### 3 March 2011 – Claims for subsistence and mileage on LCC and WBC

348. These were claims for attending a LCC Education Matters meeting and an 'urgent' Committee meeting at County Hall followed a WBC Full Council meeting.
349. The County Hall car park log recorded Mr Grunshaw parked between 10:50am and 3:40pm.

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350. Mr Grunshaw's LCC expense claim recorded that he left home at 9:00am and returned from County Hall at 5:00pm. He claimed a nominal £5.00 in subsistence allowance.
351. Regardless of the accuracy of the time recording, the claim that Mr Grunshaw made is within the terms of the allowance scheme and as such is not disputed.

### 15 March 2011 – Claims for subsistence and mileage on LCC and LPA

352. These were claims for attending a LCC Education Scrutiny meeting at County Hall, followed by a LPA Inspection Review at Hutton.
353. The County Hall car park log recorded that Mr Grunshaw was parked there between 9:40am and 11:55am.
354. Mr Grunshaw's LCC expense claim recorded that he left home at 10:00am and returned home from County Hall at 2:00pm.
355. Whilst Mr Grunshaw's time recording is inaccurate, this is immaterial as he only made a nominal claim on LCC of £5.00 for subsistence.
356. However Mr Grunshaw's LPA expenses recorded that he left home to go to Hutton at 12:30pm and returned at home again at 3:30pm.
357. Mr Grunshaw said that he would have had time to go home between meetings.
358. If it was accepted that the LCC time recordings were overstated in respect of when he returned home it is possible that Mr Grunshaw did go home before leaving to go to Hutton. In which case the claim for mileage on both LCC and LPA would be valid.

### 22 March 2011 – Claims for subsistence and mileage on LCC and LPA

359. These were claims for attending a LCC Education Matters and a Training Needs Assessment meeting at County Hall, followed by a LPA Lancaster CSP meeting at Lancaster Hall.
360. The County Hall car park log recorded Mr Grunshaw parked between 12:20pm and 12:45pm.
361. Mr Grunshaw's LCC expense claim recorded that he left home at 9:00am and returned from County Hall at 1:00pm.
362. Mr Grunshaw's LPA expense claim recorded that he left home at 1:00pm and returned from Lancaster at 5:00pm.
363. Again the accuracy of the time recording is immaterial to the subsistence claim on LCC. There is no subsistence claim on LPA.
364. Mr Grunshaw's evidence is that he believed that he did go home that day.
365. The County Hall car park log only records Mr Grunshaw as being parked for 25 minutes which may not be correct in the circumstances of the meetings he attended whilst at County Hall.

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366. There is no evidence to suggest that Mr Grunshaw did not go home on this occasion and as such the mileage claims on LCC and LPA are not disputed.

### 21 April 2011 – Claims for subsistence and mileage on LPA

367. This was a claim for attending a LPA Seminar at Hutton.
368. The car park log at County Hall recorded that Mr Grunshaw was parked there between 9:40am and 3:00pm.
369. Mr Grunshaw's LPA expense claim recorded that he left home at 8:00am and returned from Hutton at 12:00 noon.
370. It has been confirmed that Mr Grunshaw did attend the Seminar at Hutton.
371. On the occasion the County Hall car park log does not appear to be correct.
372. Mr Grunshaw's expense claim on LPA is not disputed.

### 10 May 2011 – Claim for subsistence and mileage on LPA

373. This was a claim for attending a LPA Resources Committee meeting at County Hall and a Staff Consultative Forum Hutton Hall.
374. Mr Grunshaw's LPA expense claim recorded that he left home at 8:00am to go to County Hall, returning after being at Hutton at 5:00pm
375. The car park log at County Hall recorded that Mr Grunshaw was parked there between 9:25am and 1:45pm.
376. This relates to the LPA meeting County Hall before attending the subsequent meeting at Hutton.
377. Mr Grunshaw's subsistence claim was for in excess of 8 hours away from home. There is no evidence to dispute the claim.

### 18 May 2011 – Claims for subsistence and mileage on LPA and LCC

378. These were claims for attending a LPA CID/PPU Organisation Review meeting at Hutton followed by a LCC Education matters meeting at County Hall.
379. Mr Grunshaw's LPA expense claim recorded that he left home at 9:00am to go to Hutton, returning at 1:00pm.
380. Mr Grunshaw's LCC expense claim recorded that he left home at 12:00 noon and returned from County Hall at 5:00pm.
381. The County Hall car park log recorded Mr Grunshaw being parked there between 11:20am and 12:45pm.
382. Mr Grunshaw acknowledged his carelessness recording his time and that LPA expense claim is wrong.
383. This means that it is likely that his LPA claim for subsistence was less than 4 hours and was not valid. As result LPA suffered a financial loss of £7.45.
384. Although Mr Grunshaw's time recording is inaccurate there is ANPR

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evidence of Mr Grunshaw leaving the Preston area at 1:08pm. It is therefore likely that he was returning home before attending the meeting in the afternoon and the mileage claims are valid.

### 21 June 2011 – Claims for subsistence and mileage on LCC and LPA

385. These were claims for a LCC Education Scrutiny Committee meeting at County Hall followed by a LPA Resources Briefing and a Seminar at Hutton.
386. The County Hall car park log recorded Mr Grunshaw as being parked between 9:20am and 2:50pm.
387. The County Hall card access system indicated that Mr Grunshaw used his access card at 12:06pm and 12:44pm.
388. Mr Grunshaw's LCC expense claim recorded that he left home at 9:00am and returned from County Hall at 1:00pm.
389. Mr Grunshaw's LPA expense claim recorded that he left home at 3:30pm and returned from Hutton at 9:00pm.
390. Mr Grunshaw acknowledged that the expense claim time recording was not accurate. He stated that his claim for subsistence allowance on both LCC and LPA were valid.
391. On the basis of available evidence, neither claim is disputed as they fall within the terms of the allowance schemes.

### 19 July 2011 – Claims for subsistence and mileage on LCC and LPA

392. These were claims for a LCC Education Matters meeting and a briefing with Louise Taylor at County Hall, followed by a LPA Protective Services meeting, also at County Hall.
393. The County Hall car parking log recorded Mr Grunshaw being parked there between 11.55am and 1:40pm.
394. The car park log later recorded Mr Grunshaw as being parked at County Hall between 2:00pm and 4:35pm.
395. Mr Grunshaw's LCC expense claim recorded that he left home at 8:00am to go to County Hall and returned at 12:00 noon.
396. Mr Grunshaw's LPA expense claim recorded that he left home again at 1:00pm to go back to County Hall, returning at home at 5:00pm.
397. On the evidence of the car park log it would be impossible for Mr Grunshaw to have returned home for lunch.
398. As a result both LCC and LPA suffered a combined financial loss of £20.40 as a result of Mr Grunshaw claiming mileage for returning home for lunch.
399. An ANPR camera recorded that Mr Grunshaw's car was seen entering Preston at 11:25am which accords with the car park log, but not with Mr

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Grunshaw's LCC expense claim time recording.

400. There is no other evidence to support dishonest intent by Mr Grunshaw.
401. Mr Grunshaw made a nominal claim for subsistence on LCC which the inaccuracies in time recording do not affect.
402. It is not possible to dispute the LPA subsistence claim for 4 hours as there is no evidence, for example the car park log, to dispute that the time allocated to LPA business was less than Mr Grunshaw recorded.

### **14 December 2011 – Claims for subsistence and mileage on LPA and LCC**

403. These were claims for attending a LPA Full Police Authority meeting at County Hall, followed by a LCC Bite Size Briefing, also at County Hall.
404. The County Hall car park log recorded that Mr Grunshaw was parked there between 9:30am and 1:20pm.
405. Mr Grunshaw's LPA expense claim recorded that he left home at 7:30am to attend the LPA meeting at County Hall, returning at 12:00 noon.
406. Mr Grunshaw's LCC expense claim recorded that he left home again at 1:30pm to go to County Hall and returned at 4:00pm.
407. An ANPR camera recorded Mr Grunshaw's car travelling into Preston at 9:21am and leaving again at 1:56pm.
408. The ANPR camera recording seems to be in accord with the County Hall car park log.
409. It is therefore impossible for Mr Grunshaw to have returned home for lunch between meetings as claimed on his LCC and LPA expenses.
410. As a result both LCC and LPA suffered a combined financial loss of £20.40 in respect of the mileage claimed.
411. Additionally, the timings call into question the validity of the LPA subsistence claim which on the evidence was likely to be less than 4 hours.
412. In this respect, LPA may have suffered a financial loss of £7.45.
413. There is no other evidence to support dishonest intent by Mr Grunshaw.
414. The timings do not affect the LCC subsistence claim as Mr Grunshaw only claimed a nominal amount.

### **12 January 2012 – Claims for subsistence and mileage on LPA and LCC**

415. These were claims for attending a LPA Planning Working Group meeting at Hutton, followed by a Bite Sized Briefing at County Hall.
416. The County Hall car park log recorded Mr Grunshaw being parked between 12:13pm and 2:07pm.
417. Mr Grunshaw's LPA expense claim recorded that he left home at 8:30am to go to Hutton, returning at 12:30pm.

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418. Mr Grunshaw's LCC expense claim recorded that he left home again at 1:00pm to go to County Hall, returning at 4:00pm.
419. ANPR recorded Mr Grunshaw's vehicle going into Preston at 9:31am and leaving at 2:38pm.
420. The car park log recorded that Mr Grunshaw was parked at County Hall when he claimed to be at home.
421. It is likely that Mr Grunshaw did not go home after his meeting at Hutton but went straight to County Hall.
422. In this respect both LPA and LCC suffered a combined financial loss of £29.84 by Mr Grunshaw making an invalid claim for mileage.
423. It is likely, on the evidence of the ANPR and the car park log at County Hall that the LPA claim for subsistence was not valid as it was below 4 hours.
424. In this respect LPA suffered an addition loss of £7.45.
425. There is no other evidence to support dishonest intent by Mr Grunshaw.

### **30 January 2013 – Claims for subsistence and mileage on LPA and LCC**

426. These were claims for attending a LPA Budget Briefing at Lockside followed by a LCC Workshop on NHS Reforms at County Hall.
427. Mr Grunshaw's LPA expense claim recorded that he left home at 10:00am to go to Lockside, and returned at 1:00pm.
428. Mr Grunshaw's LCC expense claim recorded that he left home at 12:30pm and returned from County Hall at 5:00pm.
429. The County Hall car park log recorded that Mr Grunshaw was parked there between 12:29pm and 2:00pm.
430. ANPR recorded Mr Grunshaw's vehicle travelling into Preston at 10:42am and leaving again at 2:21pm.
431. The ANPR seems coincide with when Mr Grunshaw claimed he left to go to Hutton and when he left the car park at County Hall according to the car park log.
432. However, this evidence makes it seem unlikely that Mr Grunshaw returned home between meetings as claimed. Therefore both LPA and LCC have suffered a combined financial loss of £19.38 as a result of Mr Grunshaw's claim for mileage to and from his home between meetings.
433. There is no other evidence to support dishonest intent by Mr Grunshaw.

### **12 July 2012 – Claim for subsistence and mileage on LCC**

434. This was a claim for a LCC Full Council Meeting at County Hall.
435. The card access system indicated that Mr Grunshaw used his access card at County Hall at 1:15pm and exited the Bow Lane car park at 3:54pm.
436. Mr Grunshaw's LCC expense claim recorded that he left home at 9:00am

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and returned at 5:00pm.

- 437. Mr Grunshaw said that there is an Executive Group meeting before the main meeting and as a result the whole day is taken up.
- 438. Although Mr Grunshaw's time recording accounts for 8 hours he made a nominal £10.00 claim for subsistence.
- 439. This claim is not disputed.

### Summary of Suspicious Claims Reviewed

- 440. Of the 54 claims reviewed 20 claims are undisputed. Of the remaining 34 one authority or more suffered a financial loss.
- 441. In context, a combined total of some 525 claims were examined of which less than 7% are disputed.
- 442. It is not possible to say exactly how much the loss amounted to as it depends on how rectification is calculated. However it is estimated that the loss accounted for between £500 and £550 across all authorities. This is less than 4% of the value of all the claims made during the period under examination.

### No Claims

- 443. The letter of complaint by Mr Chapman highlighted a number of discrepancies within the IPCC Final Report in relation to claims that Mr Grunshaw did not make for expenses when he may have been entitled to.
- 444. Further enquiries were conducted by IPCC investigators with Chris Mather and Chris Nuttall at Lancashire County Council (LCC) and with Joanne Billington of Wyre Borough Council (WBC).
- 445. The results of those enquiries in conjunction with a review of existing evidence is as follows, in chronological order:

#### 29 January 2009 - WBC Council meeting

- 446. There is evidence that Mr Grunshaw attended this meeting for which he did not make any claim.
- 447. Mr Grunshaw would have been entitled to make a claim, but did not do so.
- 448. Had Mr Grunshaw made a claim he could have claimed £5.60 for mileage.

#### 10 February 2009 - WBC Council Meeting

- 449. There is evidence that Mr Grunshaw attended a meeting for the Audit Committee for which he did not make any claim.
- 450. Mr Grunshaw would have been entitled to make a claim, but did not do so.
- 451. Had Mr Grunshaw made a claim he could have claimed £5.60 for mileage.

#### 11 June 2009 – WBC Council Meeting

- 452. There is evidence that Mr Grunshaw attended a meeting for the Customer

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Services Watchdog Committee for which he did not make any claim.

- 453. Mr Grunshaw would have been entitled to make a claim, but did not do so.
- 454. Had Mr Grunshaw made a claim he could have claimed £5.60 for mileage.

### 20 June 2009 – LPA

- 455. There is evidence that Mr Grunshaw attended a meeting of the Resources Committee on this date.
- 456. However the claim was made for the 29 June 2009.
- 457. This was an error by Mr Grunshaw in recording the wrong date of the meeting on his expense claim.

### 20 November 2009 – WBC Council Meeting

- 458. There is evidence that Mr Grunshaw attended a meeting of the Customer Services Watchdog Committee for which he did not make any claim.
- 459. Mr Grunshaw would have been entitled to make a claim, but did not do so.
- 460. Had Mr Grunshaw made a claim he could have claimed £5.60 for mileage.

### 4 February 2010 – Attendance at County Hall

- 461. The card access system indicates that Mr Grunshaw used his access card at County Hall
- 462. There is no evidence that Mr Grunshaw was attending to any authorised business.
- 463. There was no entitlement to claim for any expenses or allowances

### 14 May 2010 – WBC Council Meeting

- 464. There is evidence that Mr Grunshaw attended a meeting for which he did not make any claim.
- 465. Mr Grunshaw would have been entitled to make a claim, but did not do so.
- 466. Had Mr Grunshaw made a claim he could have claimed £5.60 for mileage.

### 23 May 2010 – WBC Council Meeting

- 467. This entry appears in the IPCC appended 'No Claims' spreadsheet with this date, in a sequence that is amongst dates for 2012.
- 468. It appears to refer to a Senior Appointment Committee meeting that actually took place on the 23 May 2011 for which an undisputed claim was made.

### 9 December 2010 – Attendance at County Hall

- 469. The car park log recorded that Mr Grunshaw was parked at County Hall between 9:50am and 12:25pm.
- 470. There is no evidence that Mr Grunshaw was attending to any authorised business.

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471. There was no entitlement to claim any expenses or allowances, and none was made.

### 17 February 2011 – LCC Council Meeting

472. The IPCC originally indicated that when making a claim for attending a Full Council meeting on this day, that Mr Grunshaw did not make a claim for mileage which he was entitled to do.
473. On the LCC electronic claim system ID 20 Mr Grunshaw did make a claim for 46 miles and the original IPCC analysis was incorrect.

### 20 May 2011 – WBC Council Meeting

474. There is evidence that Mr Grunshaw attended a meeting for which he did not make any claim.
475. Mr Grunshaw would have been entitled to make a claim, but did not do so.
476. Had Mr Grunshaw made a claim he could have claimed £6.30 for mileage.

### 22 November 2011 – Attendance at County Hall and LPA Meeting

477. The County Hall car park log recorded that Mr Grunshaw was parked there at 10:20. There is no record of when he left.
478. There is no record of Mr Grunshaw carrying out any authorised duty or attending a meeting at County Hall that day.
479. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.
480. Mr Grunshaw did attend a LPA meeting at Hutton Hall that afternoon for which he did make claim. That claim was not disputed.

### 3 January 2012 – Attendance at County Hall

481. The County Hall car park log recorded that Mr Grunshaw was parked there between 11:22am and 16:07pm.
482. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
483. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### 11 January 2012 – Attendance at County Hall

484. The car park log at County Hall recorded that Mr Grunshaw was parked there at 11:15am.
485. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
486. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### 26 January 2012 – WBC Council Meeting

487. There is evidence that Mr Grunshaw attended a meeting for which he did

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not make any claim.

- 488. Mr Grunshaw would have been entitled to make a claim, but did not do so.
- 489. Had Mr Grunshaw made a claim he could have claimed £6.30 for mileage.

### 3 February 2012 – Attendance at County Hall

- 490. The car park log at County Hall recorded Mr Grunshaw parked there at 4:05pm.
- 491. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
- 492. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### 1 March 2012 – WBC Council Meeting

- 493. There is evidence that Mr Grunshaw attended a meeting for which he did not make any claim.
- 494. Mr Grunshaw would have been entitled to make a claim, but did not do so.
- 495. Had Mr Grunshaw made a claim he could have claimed £6.30 for mileage.

### 14 March 2012 – Attendance at County Hall

- 496. The car park log at County Hall recorded Mr Grunshaw parked there at 9:24am.
- 497. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
- 498. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### 11 April 2012 – Attendance at County Hall

- 499. The card access system at County Hall indicated that Mr Grunshaw used his access card in the building.
- 500. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
- 501. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### 23 April 2012 – LPA meeting

- 502. There was a LPA Protective Services meeting on this day for which there is evidence that Mr Grunshaw attended but did not make a claim.
- 503. Mr Grunshaw would have been entitled to have made a claim on LPA but did not do so.
- 504. Had Mr Grunshaw made a claim it is likely this would have been for mileage and subsistence amounting to £31.53.

### 25 April 2012 – WBC Council Meeting

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- 505. There is evidence that Mr Grunshaw attended a meeting for which he did not make any claim.
- 506. Mr Grunshaw would have been entitled to make a claim, but did not do so.
- 507. Had Mr Grunshaw made a claim he could have claimed £6.30 for mileage.

### **10 May 2012 – WBC Council Meeting**

- 508. There is evidence that Mr Grunshaw attended a meeting for which he did not make any claim.
- 509. Mr Grunshaw would have been entitled to make a claim, but did not do so.
- 510. Had Mr Grunshaw made a claim he could have claimed £6.30 for mileage.

### **6 June 2012 – Attendance at County Hall**

- 511. The card access system at County Hall indicated that Mr Grunshaw used his access card in the building.
- 512. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
- 513. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### **14 June 2012 – WBC Council Meeting**

- 514. There is evidence that Mr Grunshaw attended a meeting for which he did not make any claim.
- 515. Mr Grunshaw would have been entitled to make a claim, but did not do so.
- 516. Had Mr Grunshaw made a claim he could have claimed £7.31 for mileage.

### **21 June 2012 – Attendance at County Hall**

- 517. The card access system at County Hall indicated that Mr Grunshaw used his access card in the building.
- 518. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
- 519. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### **10 July 2012 – Attendance at County Hall**

- 520. The card access system at County Hall indicated that Mr Grunshaw used his access card in the building.
- 521. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
- 522. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### **17 July 2012 – Attendance at County Hall**

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- 523. The card access system at County Hall indicated that Mr Grunshaw used his access card in the building.
- 524. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
- 525. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### **26 July 2012 – WBC Council Meeting**

- 526. There is evidence that Mr Grunshaw attended a meeting for which he did not make any claim.
- 527. Mr Grunshaw would have been entitled to make a claim, but did not do so.
- 528. Had Mr Grunshaw made a claim he could have claimed £7.31 for mileage.

### **6 September 2012 – WBC Council Meeting**

- 529. There is evidence that Mr Grunshaw attended a meeting for which he did not make any claim.
- 530. Mr Grunshaw would have been entitled to make a claim, but did not do so.
- 531. Had Mr Grunshaw made a claim he could have claimed £7.31 for mileage.

### **15 September 2012 – Attendance at County Hall**

- 532. The card access system at County Hall indicated that Mr Grunshaw used his access card in the building.
- 533. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
- 534. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### **19 September 2012 – Attendance at County Hall**

- 535. The card access system at County Hall indicated that Mr Grunshaw used his access card in the building.
- 536. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
- 537. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### **26 September 2012 – LPA meeting**

- 538. There was a LPA meeting on this day for which there is evidence that Mr Grunshaw attended but did not make a claim.
- 539. Mr Grunshaw would have been entitled to have made a claim on LPA but did not do so.
- 540. It is possible that Mr Grunshaw could have claimed around £24.00 for mileage and subsistence.

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### 29 September 2012 – Attendance at County Hall

541. The card access system at County Hall indicated that Mr Grunshaw used his access card in the building.
542. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
543. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### 27 October 2012 – Attendance at County Hall

544. The card access system at County Hall indicated that Mr Grunshaw used his access card in the building.
545. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
546. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### 30 October 2012 – Attendance at County Hall

547. The card access system at County Hall indicated that Mr Grunshaw used his access card in the building.
548. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
549. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### 8 November 2012 – Attendance at County Hall

550. The card access system at County Hall indicated that Mr Grunshaw used his access card in the building.
551. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
552. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### 13 December 2012 – Attendance at County Hall

553. The card access system at County Hall indicated that Mr Grunshaw used his access card in the building.
554. There is no evidence that Mr Grunshaw carried out any authorised duty or attended a meeting at County Hall.
555. Mr Grunshaw would not have been entitled to make a claim for being at County Hall and did not do so.

### Summary of 'No Claims'

556. There is evidence that there were 15 occasions when Mr Grunshaw attended meetings for which he would have been entitled to claim

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expenses but did not to do so.

557. Although it is not possible to know exactly how much he would have claimed had he done so, it is estimated that Mr Grunshaw would have been entitled to claim between £140 and £150 for attending these meetings.
558. There were 19 occasions which the IPCC originally identified as possible 'No Claims' for which there is no evidence that Mr Grunshaw would have been entitled to make a claim.

## Claims for Subsistence

### Lancashire Police Authority

559. Between 14 January 2009 and 11 July 2012 Mr Grunshaw consistently claimed the maximum allowance for subsistence when he made a claim.
560. The LPA scheme is clear that the claim for subsistence should be based on expenditure actually incurred up to the maximum amount allowable for the number of hours claimed.
561. It may be considered unusual for anybody claiming this allowance to incur actual expenditure, in excess of the maximum allowable on a consistent basis.
562. There would be an expectation that on some days when the allowance could have been claimed that no actual expense was incurred at all and therefore no claim made; that on other occasions the incurred expense will not have been to the maximum amount allowable resulting in a lower claim; while there will also be occurrences where the maximum was claimed because the expense incurred was, indeed, in excess of the amount allowable.
563.   
 He said that he does not eat breakfast before leaving home for a morning meeting, but that he would get breakfast before a meeting and *'would have to buy lots of sandwiches, coffees, snacks and cold drinks to eat at appropriate times during the day'*.
564. In this respect, it could be reasonable for Mr Grunshaw, through necessity, to incur expenditure in excess of the maximum subsistence allowance, possibly more often than would normally be expected. However, the consistency of making the maximum claim for subsistence is open to speculation.
565. Despite the necessity to produce or retain receipts to support any subsistence claim, Mr Grunshaw said that he never kept any receipts which means that there is no evidence to either support or dispute claims made in this respect.
566. It appears that apart from two LPA claims, Mr Grunshaw's expense claims went unchallenged during the period under scrutiny.
567. Mr Grunshaw's two claims for the period July/August/September 2009

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were adjusted to reflect the new maximum amount allowable by Jackie Walker. Mr Grunshaw was informed about those alterations. However, the LPA did not query whether these amounts were the result of expenditure actually incurred.

568. It should be noted however, that while these particular claims were adjusted for the new lower subsistence rates, the new higher mileage rates were not applied and in this respect Mr Grunshaw under claimed, being entitled to claim mileage at a the higher rate.
569. There is no evidence that this aspect of Grunshaw's claims were scrutinised by either an internal or external audit during the period under examination.
570. In his written response, Mr Grunshaw referred to the fact that all expenses were checked by Ms Nuttall who had been employed by Lancashire County Council, '*for many years*', to check both the Council and the Police Authority expense claims before authorising them (although this is not strictly true as Ms Nuttall only processed LPA expenses, they were checked by the LPA).
571. Mr Grunshaw makes the assumption that Ms Nuttall would, through her knowledge and experience, check, refer, or not authorise any expenses that did not comply with the scheme.
572. Given this issue with his expenses, it would not be unreasonable for Mr Grunshaw to conclude that in all other respects the claims were valid.
573. In each expense claim that Mr Grunshaw made that included a claim for subsistence he signed a declaration that said; '*I declare that I have actually and necessarily incurred expenditure on travelling and subsistence...*'
574. In making this declaration Mr Grunshaw is confirming that he is complying with the scheme. The consistent claim for the maximum amount allowable for the reasons set out above are likely to mean that at least on some occasions when he has signed this declaration that he may have done so when it may not have been the case.
575. However there is no evidence to prove which claims are expenses actually incurred, where the expense was not incurred, or not incurred to the maximum amount. Mr Grunshaw cannot provide any evidence to support his claims i.e. receipts, nor has he made any admission that these claims were deliberately falsely made.
576. The IPCC does not have any evidence that he did not actually incur the expense on any specific claim.
577. This pattern of consistently claiming maximum allowance for subsistence would normally be seen as an indication of intent as Mr Grunshaw would reasonably be expected to know the rules of the scheme and understand those rules every time he signed an expense claim declaration.
578. In this respect, it is irrelevant that Mr Grunshaw did not see correspondence, nor that he did not attend training on Expenses and Allowances, as the rules of the scheme were evident every time he

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submitted a claim.

579. However, it is more likely than not that Mr Grunshaw submitted his claims to LPA with the honest belief that this in spite of it being against the strict interpretation of the rules and indeed the spirit of the scheme he had made valid claims.
580. The authority may be culpable in reinforcing this view through the processing of Mr Grunshaw's expense claims as submitted and in continuing to allow claims to go unchallenged.

### Lancashire County Council

581. Unlike the LPA scheme the LCC scheme allows for subsistence to be claimed for time away from home for less than 4 hours. This means that regardless of the time away from home there is an entitlement to claim for some level of subsistence.
582. Where hospitality has been provided e.g. breakfast, lunch evening meal, the scheme is silent on this until September 2011 when it states that subsistence is not payable unless the member indicates in writing good reason for alternative arrangements.
583. The scheme is also clear that any claim for subsistence is only for receipted expenditure up to the maximum amount allowable. This means that the expense must actually be incurred and supported by receipts which must be produced on request.
584. Between 12 January 2009 and 2 March 2011 Mr Grunshaw consistently claims the maximum allowable for the period of absence under the scheme.
585. After 2 March 2011, Mr Grunshaw made nominal claims for amount of £5, £10, etc. This negates any issues in relation to inaccurate time recording as the claims, on examination, would appear to be valid even if the timings were considered to be exaggerated. For example; if Mr Grunshaw claimed that he spent 5 hours away from home but the car park or card access called this into question, the fact that he only claimed £5 still amounts to a valid subsistence claim as this is below the £6.14 maximum allowable for claims up to 4 hours.
586. The question arises as to why, after making maximum allowable claims, did Mr Grunshaw start making only nominal claims after 2 March 2011. Mr Grunshaw said that this was to avoid the necessity to keep receipts.
587. This would indicate that Mr Grunshaw knew, at that point in time at least, he had to keep receipts. It is likely that Mr Grunshaw may have been aware of concerns raised in the Audit the previous year, despite denying any recall of emails on the subject.
588. There is nothing in the LCC scheme that specifies that a member should make a wholly accurate claim for the exact amount of the expense that he incurred. If Mr Grunshaw spent £7.50 on, say breakfast, but only made a claim for £5, that is his choice. In this respect this is a more powerful argument to say that in relation to subsistence claims, as evidenced after March 2011, Mr Grunshaw was not acting dishonestly.

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589. However, there was still the necessity to keep receipts which he continued not to do.

### Wyre Borough Council

590. Mr Grunshaw did not make any claims for subsistence on the WBC scheme.

## Time Recording

### Lancashire Police Authority

591. A feature of Mr Grunshaw's recording of the *Start of Journey* and *End of Journey* is that with a few exceptions, the hours are recorded at the top of each hour i.e. 8am; 2pm; etc. Occasionally there would be a recording on the half hour i.e. 8.30am; 1.30pm; etc.
592. If there was an expectation that hours were to be accurately recorded, this pattern of start and end times would be seem to be unusual.
593. Recording time in the way Mr Grunshaw has may be considered by LPA a valid approach as there is no guidance in the scheme which sets the level of accuracy required.
594. This again raises the question as to the extent of the tolerance that the LPA accepted. During this period none of Mr Grunshaw's claims were challenged on this point.
595. This causes an issue when considering claims for several meetings on the same day. For example, when Mr Grunshaw claims that he left home at 8:00am, was that 8:05; 8:15; 8:30 or even 8:45? Mr Grunshaw claimed that there would also have been occasions when he left before the time recorded.
596. When comparing Mr Grunshaw's time recording with that of the County Hall car parking logs and card access control system, it is difficult to conclude whether the travel time was acceptable if the basis of time recording is not accurate or within specific tolerances.
597. The travel time will also be affected by the traffic/time of day.
598. This is a problem of tolerance when assessing the validity of claims for subsistence allowance. For example; if Mr Grunshaw claimed that he left home at 8:00am and returned at 12:00 noon then the 4 hours from home would entitle him to make a claim for subsistence. However, if he actually left home at 8:15am and returned home at a11:55am this would be less than the 4 hours and he would not be entitled to make a claim. Conversely, Mr Grunshaw may have been understating his hours if he actually started out earlier or arrived home later than stated.
599. Having considered all the claims made by Mr Grunshaw during the period under scrutiny there are 30 on-the-cusp for the basic level of subsistence, recordings, i.e. exactly 4 hours. There were a further 18 recordings of 4.5 hours during the same period.
600. There were 26 recordings of less than 4 hours for which a claim was not

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allowable and for which Mr Grunshaw did not claim.

601. The total number of claims included 182 time recordings. On the basis of this pattern, accuracy tolerances aside, the level of claims for basic subsistence allowance would seem reasonable.
602. It should be noted that the allowances that members are paid for being a Member of the LPA is not conditional upon the hours they are attending to LPA duties and as such do not provide an incentive for inaccurate time recording for the qualifying period away from home.
603. There is evidence of the car park logs and card access logs for LPA meetings that took place at County Hall. However this evidence is not complete and its validity has been called into question by Mr Grunshaw.
604. Mr Grunshaw stated that the journey times were estimates of how long he would be away from home. It would be reasonable to conclude, and by Mr Grunshaw's own admission, that not all time recording was accurate, and was on a good number of occasions overstated; though not to the extent that any claim for subsistence was intentionally and falsely made.

### Lancashire County Council

605. Like his claims on LPA, a feature of Mr Grunshaw's recording of the *Start of Journey* and *End of Journey* is that with a few exceptions, the hours are recorded at the top of each hour i.e. 8am; 2pm; etc.
606. Occasionally there would be a recording on the half hour i.e. 8.30am; 1.30pm; etc. If there was an expectation that hours were to be accurately recorded the pattern of start and end time would be seem to be highly unusual and would normally be flagged.
607. However, recording time in the way Mr Grunshaw has may be considered by LCC a valid approach as, as with the LPA, there is no guidance in the scheme which sets the level of accuracy required.
608. This again raises the question, as to the extent of the tolerance that the Council accepted. At no time does it appear that Mr Grunshaw was challenged on his claims for the time recorded.
609. Mr Grunshaw stated that the journey times were estimates of how long he would be away from home, so it would be reasonable to conclude, and by Mr Grunshaw's own admission, that not all time recording was accurate, and on many occasions was overstated; though not to the extent that any claim for subsistence was substantially and intentionally falsely made.

### Wyre Borough Council

610. Although the WBC scheme provided for a subsistence allowance, Mr Grunshaw did not make any claims in this respect.
611. Mr Grunshaw would not have been entitled to because, where recorded by him, the time away from home was less than the 4 hours which is below the time eligible to make a claim.

### Mileage Recording

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**Lancashire Police Authority**

612. Mr Grunshaw is consistent with his claims from home to regular locations. They are identified as follows:

From 4 Harbour Way, Fleetwood, to, and back from:

<b>Location</b>	<b>Miles</b>	<b>Google Maps (shortest route)</b>
<b>County Hall</b>	<b>46</b>	<b>44.2</b>
<b>Lockside</b>	<b>42 -44</b>	<b>41.2</b>
<b>Hutton</b>	<b>56 -58</b>	<b>48.6</b>
<b>Lancaster Town Hall</b>	<b>54 -56</b>	<b>51.6</b>

(The discrepancy between Google Maps and Mr Grunshaw's claim would seem to be within reasonable limits of accuracy on the part of both sets of data, and dependent on actual route taken)

- 613. Combined, there were some 166 claims to these, and other, locations with only one that is for a single leg to County Hall, on the 9 February 2011, to attend an LPA Meeting followed by attendance, also at County Hall, as a Lancashire County Council to a meeting on Education Matters. A claim was also made on LCC for the return to home.
- 614. For this to happen only once for this number of claims over the period under scrutiny would be unusual in that Mr Grunshaw did not go from one meeting to another or attend to private business, either at the same or another location, rather than immediately return home after carrying out LPA duties.
- 615. In his evidence, Mr Grunshaw claimed that he would regularly return home from one meeting, even for a short period, before setting out again to attend another meeting to enable him to *'pack in as much as possible to my very busy day when I did not have an office to work in at County Hall'*.
- 616. Mr Grunshaw's mileage claims during this period were not challenged at any time, nor were they investigated by the LPA through an audit process.
- 617. The scheme states that when members submit a mileage claim form, they must retain an original receipt for fuel purchases in relation to those journeys for which the claim is being made. Those receipts should be kept

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for 3 years in the event of an audit by HMRC. Mr Grunshaw stated that while he used to keep receipts, he no longer kept them as he has never been asked for them.

### Lancashire County Council

- 618. At 46 miles, Mr Grunshaw was consistent with his claims from home which was 4 Harbour Way, Fleetwood, to County Hall and back home again.
- 619. This is also consistent with Mr Grunshaw's claims on LPA for attending meetings at County Hall.
- 620. This is the mileage that is agreed with LCC as a basis for all claims and as such the consistency is not suspicious.

### Wyre Borough Council

- 621. Mr Grunshaw's mileage claims, where claimed, were consistent as they were based on travel from his home in Fleetwood to the Civic Centre and back.
- 622. There is no evidence that WBC mileage claims were disputed.

## Conclusions

- 623. The review of the suspicious claims confirms that Mr Grunshaw's use of his calendar system and his practice of block booking time for attendance at meetings, and subsequently using these times as a basis for making expense claims, has caused problems.
- 624. This has been exacerbated because Mr Grunshaw was not disciplined about updating and cancelling meetings. This was a problem where he only made claims on LCC and LPA alternately, ever other month, and he relied on what was recorded in his calendar to make the claim.
- 625. Mr Grunshaw's said it had been his practice of submitting claims this way for the past for 19 years.
- 626. In the time under scrutiny, apart from the odd occasion when he used the wrong rates, the veracity and accuracy of his claims for mileage and subsistence had not been challenged. It would be reasonable for Mr Grunshaw to assume, under the circumstances, that his practice was acceptable.
- 627. It is not unusual for an organisation to categorise expense abuse as low risk, as did LCC in their Audit. This, in practice, often means they are a low priority on the audit scale and would not be audited regularly, if at all.
- 628. The fact that Mr Grunshaw's expense claims were not challenged or audited is an indication that LCC, LPA and WBC accepted the risk.
- 629. However, whilst the risk may be low across the organisation, the consequential risk to reputation should have been identified where publicly elected members were concerned. This would have resulted in a higher risk rating requiring higher levels of due diligence and auditing.
- 630. This process could be 'red flag' driven through the identification of such

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features as were evident in Mr Grunshaw's claims such as consistently claiming maximum subsistence allowances.

631. Regular or even spot auditing, would also overcome the notion, as cited by Mr Grunshaw, that the retention of receipts was not really necessary even though it was explicit in all the schemes.
632. In conclusion, although the authorities all suffered an estimated combined net financial loss of between £360 and £400, the amounts involved are not significant in relation to the total number of claims, representing less than 3% of the value of the claims made during the period under examination.
633. This level of error is to be expected for errors in process and mistakes that had continued for a number of years unchallenged, rather than being indicative of a concerted effort to defraud a public authority.
634. This investigation could find no evidence to support the notion that Mr Grunshaw acted with dishonest intent, although it is clear, as Mr Grunshaw himself acknowledges, he was careless and negligent in making the claims that were disputed in this report.

Ian A Younger CFE

Investigator, IPCC

19 September 2014

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