

PCC Clive Grunshaw Allegations of False Accounting

**Independent Investigation
Final Report**

IPCC Reference: 2012/021325

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Introduction

1. On 17 December 2012 Councillor (Cllr) Sam Chapman made a complaint to the Lancashire Police and Crime Panel (PCP) alleging that the newly-elected Police and Crime Commissioner (PCC) Councillor Clive Grunshaw had made false and duplicate claims for subsistence and mileage to Lancashire County Council (LCC) and the former Lancashire Police Authority (LPA).
2. Cllr Chapman alleged the acts occurred while Cllr Grunshaw was fulfilling his role as a County Councillor in Lancashire and as a member of LPA.
3. On the 18 December 2012 Mr Roy Jones, Assistant County Secretary at LCC referred the allegations to the IPCC as they were possibly of a criminal nature.
4. On the 18 December 2012, following an assessment of the referral, IPCC Commissioner Nicholas Long declared that an independent investigation would be carried out by the IPCC.
5. Cllr Grunshaw is a publicly elected official and the allegations made against him related to public funds raised through taxation by the relevant Authorities.

Terms of reference

- D1 The terms of reference were agreed by IPCC Commissioner Nicholas Long on 5 February 2013.

The terms of reference were as follows:

The investigation relates to the alleged past conduct of the relevant office holder Clive Grunshaw, the elected PCC for Lancashire.

To investigate whether all the policies relating to travel and subsistence have been complied with at:

1. *Lancashire County Council (LCC)*
2. *Lancashire Police Authority (LPA)*
3. *Wyre Borough Council (WBC)*

To investigate whether the claims submitted were valid claims for the mileage or subsistence incurred and whether multiple claims in respect of individual items of expenditure were submitted to two or more of the above-named authorities.

To seek, following initial gathering and analysis of evidence, an early view from the Crown Prosecution Service (CPS) as to whether sufficient evidence existed to warrant a criminal investigation.

To prepare a final report which indicates whether, in the opinion of the Investigator, a criminal offence may have been committed by Mr Grunshaw. On receipt of the final report, the IPCC Commissioner shall determine whether the report should be sent to the Director of Public Prosecutions (DPP).

Summary of evidence

6. Councillor Clive Grunshaw was elected to the role of Police and Crime Commissioner for Lancashire in November 2012. He was a member of Lancashire County Council (LCC) and Lancashire Police Authority (LPA).
7. He was also a Councillor and Leader of the Labour group at Wyre Borough Council.

Cllr Sam Chapman

- S1
8. Cllr Sam Chapman is a Lancashire County Councillor and was runner-up for the Conservative nomination for the Lancashire PCC elections.
 9. On 16 September 2012 Cllr Chapman made a Freedom of Information (Fol) request to LCC, relating [REDACTED] Cllr Grunshaw.
 10. On 24 October 2012 Cllr Chapman made a Fol request to LPA about Cllr Grunshaw's expenses' claims.
 11. On 31 October 2012, following a review of the information provided by LCC, Cllr Chapman wrote to Ian Fisher (LCC solicitor) raising a pattern of concerns regarding Cllr Grunshaw's [REDACTED] claims.
 12. On the 26 November 2012 Cllr Chapman stated he received a response from Ian Fisher (LCC Solicitor). Cllr Chapman explained Ian Fisher informed him he could see no benefit in looking into any matters pre-dating the adoption of the new LCC policy on 1 April 2011.
 13. Cllr Chapman stated that he crossed checked the LCC information against

the LPA information and it became apparent to him there were claims to each organisation from Cllr Grunshaw that seemed could not be 'true'. Cllr Chapman believed those claims needed further investigation.

14. Cllr Chapman said that on 12 December 2012 he received a telephone call from a Sunday Times journalist [REDACTED] relating to another matter. As Cllr Chapman was disappointed that Ian Fisher had decided against looking into the claims, he believed that the matter of Cllr Grunshaw's expenses might not be investigated. He discussed the expenses with [REDACTED] to establish if he would be interested in covering the story. [REDACTED] was interested and asked Cllr Chapman to forward the information to him.
15. On 13 December 2012 Cllr Chapman forwarded the information that he had obtained to [REDACTED]. On 17 December 2012 Cllr Chapman reported the matter to Lancashire Police and Crime Panel.
16. Following an assessment of the referral, the IPCC declared it would carry out an independent investigation into Cllr Grunshaw's expenses' claim forms for the period of January 2009 to December 2012. The dates relate to the specific period of the complaint made by Cllr Chapman.
17. The expense claims were checked against minutes for the meetings where expenses' had been claimed by Cllr Grunshaw. These were then verified against:
 - Meeting attendance records

- Car park and building access records
 - The Automatic Number Plate Recognition database (ANPR) which reflects the passing of a vehicle at a particular point and the electronic reading of its registration plate
18. The purpose of the verification was to check the authenticity of the claims made by Cllr Grunshaw. At the conclusion of that research a total of 55 rows of claims, on a spreadsheet (appendix A), for subsistence and/or mileage between 2009 and 2012 were identified as potentially fraudulent. The total value of the claims amounted to £2,655.88.
19. The summarised evidence sets out the claims processes that existed in the three authorities. Each of the claims identified as duplicate or suspicious can be found on a spreadsheet (appendix A) attached to this report. The potentially fraudulent claims are summarised in the interview with Cllr Grunshaw together with his explanations.
20. The analysis for the same period also identified 28 claims that Cllr Grunshaw had not submitted. Each of the claims identified can be found on a spreadsheet (appendix C) attached to this report.

Witness accounts from Lancashire County Council Staff

Ian Fisher

- S2 21. Ian Fisher is the County Secretary and Solicitor for Lancashire County Council.

22. Mr Fisher said he had been dealing with allegations that related to Cllr Grunshaw's expenses. When he wrote to Cllr Chapman on 26 November 2012, the allegations only related to LCC claims.
23. He said he informed Cllr Chapman that he could not see the benefit of exploring allegations that predated 1 April 2011. The reason being the process of making claims had not been as prescriptive prior to that date, with no agreed mileage allowance and no direction that Councillors' should keep receipts.
24. Mr Fisher said that following the internal audit in 2010 the new recommendations implemented stated that Councillors' must keep receipts for three years and an agreed mileage from the Councillors home address and LCC was agreed.

Christine Nuttall

- S3
25. Christine Nuttall is a Business Support Officer for LCC and manages the County Councillors' online allowances scheme.
 26. Mrs Nuttall told the IPCC it was common practice for Councillors', including Cllr Grunshaw, to complete an online form for travel and subsistence claims. The Councillors then saved the completed forms and were sent a declaration that is acknowledged on receipt.
D2
 27. Mrs Nuttall checked items being claimed but does not obtain receipts from Councillors. There is a reliance on them, including Cllr Grunshaw, to submit honest claim forms – having accepted the declarations sent to them. She explained that all councillors have an obligation to keep receipts

and that was highlighted in an audit in 2010.

28. Mrs Nuttall said for the purposes of his expenses' claims there was a set, default mileage claim covering the distance from Cllr Grunshaw's home address to LCC in Preston. Cllr Grunshaw was able to alter the default mileage when claiming for other journeys.
29. The subsistence claims at LCC cover meals and drinks purchased while Councillors are engaged on LCC business. Mrs Nuttall told the IPCC that she had spoken to a number of Councillors about subsistence claims, due to the fact that approximately three years ago (2010) the definition of the allowance scheme was being misinterpreted by some Councillors. It was called '*Fixed Allowance*' and some Councillors claimed the full allowance allowed and not the actual expenditure they had incurred. Cllr Grunshaw was one of those Councillors.
30. The allowance was a maximum permitted allowance and Councillors could only claim the expenditure incurred, up to the maximum permitted and that should be supported by evidence of the expenditure.
31. Mrs Nuttall recalled that on one occasion she spoke to Cllr Grunshaw about keeping receipts telling him that he had to keep them, she could not recall the date of the conversation.
32. Mrs Nuttall said on occasions the amounts on claim forms submitted by Cllr Grunshaw were amended. This was due to subsistence being taxable or an incorrect higher level of subsistence having been claimed.
33. Mrs Nuttall has said that Cllr Grunshaw made duplicate claims to LCC for

D3 the following dates – two claims for 20 May 2010 and two claims for 27 May 2010. Those claims were submitted separately; the two claims for 20 May 2010 were submitted on 30 May 2010 and on the 3 July 2010. The two 27 May 2010 claims were also submitted on those dates.

Chris Mather

- S4 34. Chris Mather is Principal Committee Support Officer at LCC.
35. He told the IPCC that Cllr Grunshaw was first elected in 1999 and stood at three further elections. He said Cllr Grunshaw had used the computerised online allowance system for at least five years.
- D4 36. Mr Mather explained that on 2 July 2009, following the local government elections for Councillors, he wrote to new and existing Councillors, including Cllr Grunshaw, explaining the key requirements of the allowance scheme.

The key points being:

- Subsistence was not a fixed rate
 - Receipts were to be retained wherever possible
 - A copy of the allowance scheme and guidance notes were supplied
 - Contacts for further advice were provided
 - Details of training sessions were given
- D5 37. On 7 August 2009 he wrote to all Councillors reminding them of the

scheme and how to submit claims. He told them that receipts should be kept where possible and that subsistence was not a fixed rate. He also told them that a training session would be held on the allowance scheme, Cllr Grunshaw did not attend the training session.

- D6 38. In 2010, following an internal audit, changes to the scheme were made. The changes meant that Councillors had to retain receipts for three years and produce them if required. A fixed distance between Councillors' homes and LCC would also be required.
- D7 39. On 8 March 2011 Mr Mather sent a letter to all Councillors that set out the requirement for receipts to be retained for three years and produced if requested by the processing officer. The letter said that a fixed mileage distance between Councillors' homes and LCC would be agreed and that the LCC's electronic claiming system had to be used to submit claims (Exhibit CBM/5).
- D8 40. On 21 July 2011 an invitation was sent to Councillors on an electronic portal, regarding online IT training for the allowance scheme. Cllr Grunshaw did not participate in the training.
41. Mr Mather said Cllr Grunshaw had never asked any questions about the Councillors' allowance scheme.

John Kennedy

- S5 42. John Kennedy is the Site Service Manager for LCC. He said that there are three car parks at LCC subject to access control, (where Councillors use their allocated identification passes to access the car parks). Those car

parks are Bow Lane, Ribble Street and Arthur Street.

43. He stated that Councillors' had a separate car park situated within the inner court yard at LCC and that car park was controlled by a security member of staff who logged Councillors' vehicles in and out.
44. Mr Kennedy stated this did not always happen, due to the security staff not logging the details of Councillors' vehicles or vehicles being missed during staff changeover periods.
45. There are three main blocks at LCC and the walk-in building access control points are located around the main lift areas. Only staff arrivals are recorded, not exit.
46. At the request of the IPCC the Site Services Department, under the direction of Mr Kennedy, conducted an audit of the manual car park records, the access controlled car parks and the access controlled walk-in points. The six record sheets that have been produced by his department showed the times Cllr Grunshaw entered and left the inner court yard car park and when he used his electronic identification pass.

D9-14

Wendy Broadley

D15

47. Wendy Broadley is a Committee Officer at LCC. She stated that in general, meetings Cllr Grunshaw attended would last approximately one hour. If there was a guest speaker the meeting would last approximately one and a half hours.

Roy Jones

48. Cllr Grunshaw had access to an office at LCC when the Labour party formed the administration between 2003 to 2007. He lost his office when the Conservative party formed the administration at LCC, after the 2007 election.
- D16 49. Roy Jones the Assistant County Secretary for LCC told the IPCC that all Councillors can use the Councillors' Retiring Room, which is not a private office, but a communal facility with computer access points and telephones.
50. He stated that Cllr Grunshaw would also have had access to the Overview and Scrutiny Chair's Room (in his capacity as Chair of the Education Overview and Scrutiny Committee at LCC). Cllr Grunshaw would also have had access to the Labour Group Office.

Witness accounts from the former Lancashire Police Authority staff

Miranda Carruthers-Watt

- S6 51. Miranda Carruthers-Watt is currently Chief Executive for the Office of the Police and Crime Commissioner (OPCC) in Lancashire but was formerly the Chief Executive at LPA. She told the IPCC that on 7 February 2011 and 6 February 2012 Cllr Grunshaw attended LPA budget meetings. She had no written documentation to support that. She said it was her strong recollection that he was present at the meetings, because he was the Chair of the Resource Committee and presented the proposal.

52. She also stated that in September 2009 LPA was undergoing a joint HMIC and Audit Commission inspection, it was her view that if Cllr Grunshaw said he was present on any particular day, he probably was present.
53. Ms Carruthers-Watt stated that she met Cllr Grunshaw in his role as Chair of the Resources Committee at LPA on a regular basis. It was her practice to have at least a monthly meeting with him.

Ian Dickinson

S7

54. Ian Dickinson is the Standards and Governance Officer for the OPCC and was formerly employed as the Committee Administrator by LPA. He said that Cllr Grunshaw would attend a number of meetings that he would not be aware of and that Cllr Grunshaw would keep his own diary.
55. He stated that Cllr Grunshaw was present at the Resource Working Group meeting on 13 December 2011 in which the replacement of Accrington police station was discussed, although he did not, however, have any written record of the meeting.
56. He said there would normally be minutes and attendance notes for standing committees and sub-committees, although that would not have been the case for working groups or individual member meetings.
57. Mr Dickinson has provided the following minutes:
- The Staff Consultative Forum held on the 6 November 2009, which showed Cllr Grunshaw did not attend;
 - The Planning and Working Group held on the 29 October 2009;

which showed Cllr Grunshaw did not attend;

- The Capital Working Group meeting held on 16 November 2010, which showed that Cllr Grunshaw did attend;
- The Capital Working group meeting held on the 11 January 2011, which showed that Cllr Grunshaw did attend.

Sue Hamilton

S8

58. Sue Hamilton is Resources Manager for the OPCC and was previously employed by the former LPA.
59. She told the IPCC that LPA claim forms submitted by Cllr Grunshaw would be checked to ensure they had been fully completed, but no checks to validate the claims were undertaken.
60. The claim forms were submitted to LCC for payment and were accepted as valid claims.

Witness account from Wyre Borough Council

Joanne Billington

S9

61. Joanne Billington is Head of Governance at WBC. She told the IPCC that most Councillors' meetings were held out of office hours and that although WBC had a swipe card entry system, the cards did not record times.
62. She said that if Councillors attended during normal working hours they would sign in, but that did not always happen. This was because staff knew the Councillors and they carried identification passes.
63. She explained that Councillors received a basic allowance for being a

Member of the Council and a further allowance for each committee they were appointed to. In addition, they could claim travel and expenses, which were set out in a Councillors' Allowance Scheme.

64. The process for claiming expenses was paper-based and Councillors were asked to submit claims within two months, although she said that did not always happen. The claim forms were randomly checked, at a ratio of one in five to ensure accuracy.

65. Cllr Grunshaw would have received a calendar of meetings each year advising him of when committee and full council meetings were taking place.

D19

66. Cllr Grunshaw's attendance/absences would be noted in the minutes of the meetings and/or on an attendance sheet where available. Ms Billington has produced copies of the records from 2008/2009 to 2012/2013 (Exhibit JLB/3). The records showed minutes/attendance sheets for meetings Cllr Grunshaw did not attend and meetings he has not claimed for.

Witness account from Lancashire Constabulary

Dr Kath Mashiter

D20

67. Dr Kath Mashiter is Head of Forensic Support at Lancashire Constabulary. Stated that she recalled giving a briefing to Cllr Grunshaw in November 2009 in relation to a regional procurement contract. There are no written records and she cannot be more specific on the date that this occurred.

Witness account from General Practitioner

D34

68. Dr [REDACTED] is a General Practitioner [REDACTED]. He stated that Cllr Grunshaw has been registered with them since November 1989. He stated that Cllr Grunshaw was diagnosed with a medical condition in 1987 [REDACTED].

69. [REDACTED] that [REDACTED]. [REDACTED] He also stated that Cllr Grunshaw was diagnosed with a medical condition in 2008 and [REDACTED].

Automatic Number Plate Recognition (ANPR)

S10

69. A check was undertaken against the ANPR database on the vehicle that Cllr Grunshaw is known to drive, registration number GJ54 CYE.

The following dates showed one journey to Preston and back, via the Lea, Little Singleton, Kirkham and Fleetwood areas. Cllr Grunshaw lives in Fleetwood. A map has been produced that shows the ANPR areas along with the Authorities that Cllr Grunshaw attended on a regular basis (appendix B).

Date	Time	Location
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Outward Journey

18/05/11	09:09:46	Little Singleton towards Kirkham
18/05/11	09:27:06	Lea towards Preston

Return Journey

18/05/11 12:52:29 Preston towards Lea

18/05/11 13:08:05 Kirkham towards Little Singleton

Outward Journey

19/07/11 11:25:03 Little Singleton towards Kirkham

19/07/11 11:44:00 Lea towards Preston

Return Journey

19/07/11 16:44:52 Preston towards Lea

Outward Journey

14/12/11 09:21:35 Lea towards Preston

Return Journey

14/12/11 13:38:19 Preston towards Lea

14/12/11 13:56:05 Kirkham towards Little Singleton

Outward Journey

12/01/12 09:31:35 Lea towards Preston

Return Journey

12/01/12 14:15:37 Preston towards Lea

12/01/12 14:38:20 Kirkham towards Little Singleton

Outward Journey

30/01/12 10:42:06 Lea towards Preston

Return Journey

30/01/12 14:05:00 Preston towards Lea

30/01/12 14:21:57 Kirkham towards Little Singleton

Summary of Interview and Written Response

- D21-26 70. On the 14 March 2013 Cllr Grunshaw was interviewed by the IPCC under a criminal caution on suspicion of false accounting.
71. At the start of the interview he read from a prepared statement (Exhibit CG/1).
72. He said that he lives in Fleetwood and that he has been a Wyre Borough Councillor for 19 years and served on Lancashire County Council for 14 years.
73. In November 2012 he was elected to the role of Police and Crime Commissioner for Lancashire.
74. Cllr Grunshaw said that in January 2008 he was diagnosed with a medical condition [REDACTED]
[REDACTED]
75. Cllr Grunshaw said that he had the medical condition for many years and his symptoms confused the doctors who were treating him in 2007. [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED].
76. Cllr Grunshaw explained that when he was in the cabinet at LCC between 2003 and 2007 he had his own office and secretarial staff at LCC. He said that when the Labour Party lost the election they no longer formed the administration and therefore he lost his office at LCC. He said as a result of having no office at LCC he made an office at his home address.

77. Cllr Grunshaw stated that he tried to be productive with his time and it was not unusual for him to return to his home address after a meeting to work in his office. He said that did not happen after every meeting.
78. He said that previously he kept receipts but, because he was never asked to produce any, he threw them away and stopped collecting them a few years ago.
79. He explained that when making expenses' claims he worked from a calendar on his computer. It was based on information from LCC, WBC and the former LPA. He said he created blank calendar sheets on his computer and inputted his meetings and his own personal time table.
80. He explained that the claims he made for travel and subsistence for both the former LPA and LCC were based on that calendar of meetings. He stated that he has never kept records of the claims he has made and does not keep a paper diary for his meetings and political activities.
81. Cllr Grunshaw said in his statement that he completed the LPA claim form one month and the LCC claim form the following month. He stated that he did not keep copies and did not look at previous claim forms to LPA when completing LCC claim forms. He said that meant he was completing claims every month, LPA or LCC. He said they were all submitted to Christine Nuttall who he understood checked the forms before authorising the payment.
82. He confirmed that when signing the claims he acknowledged the declaration that he had incurred the expenditure and mileage. He said that

the electronic system LCC used also had a declaration that had to be acknowledged before claims were submitted.

83. Cllr Grunshaw said that on occasion he may have gone directly to a meeting and it was his method of completing claim forms using a computerised calendar that caused errors in his claims.
84. He knew that from time to time Christine Nuttall made alterations to claims made by Councillors. He knew that she telephoned Councillors on occasion to check on an allowance or subsistence claimed and made alterations to the amounts paid.
85. He explained that some of his claim forms had been amended by Mrs Nuttall and a member of her team. Also that some of his claims had been rejected by Mrs Nuttall.
86. Cllr Grunshaw said when filling in his claims to LPA and LCC he included the travelling time from his home in Fleetwood, either to LCC in Preston or LPA's offices.
87. He explained that for those reasons the journey times included on his forms were '*estimates*' of how long he would be away from home, in order to attend a meeting or carry out the function that was relevant to that morning or afternoon.
88. Cllr Grunshaw when responding to Cllr Chapman's complaints in his prepared statement said "*I have looked in detail at the claims made by Mr Chapman about the 23 dates between 2009 and 2012.*"

89. Cllr Grunshaw in his prepared statement dealt with the following spreadsheet entries (SE), 4, 7, 8, 22, 29, 30, 32, 33, 34, 37, 38, 39, 40, 43, 45, 46, 49, 51, 52, 53, and 54.
90. With regard to the claims raised by Cllr Chapman in his complaint. Cllr Grunshaw said that he had not completed the LCC and LPA claim forms at the same time and they were completed on alternate months.
91. Cllr Grunshaw explained that on occasions he may have gone directly from one meeting to another. He added that he regretted the way he had completed his claims and that it had created a misleading picture. Cllr Grunshaw stated that he does not accept that he made false claims from either LCC or LPA. He also said that any mistakes on those dates were down to his '*negligence*', rather than an intention to make a false claim.
92. Cllr Grunshaw said that he had two periods as a member of LPA - initially from 2003 and again from 2008, prior to him being elected as Police and Crime Commissioner for Lancashire.
93. He accepted that the changes to the LCC Councillors' allowance scheme and that an invitation to training would have been sent to him although he had no recollection of receiving the letters or the emails.
94. He said if he had missed a meeting he would tend to delete it from the calendar he had created on his computer. Cllr Grunshaw added that if he ever neglected to delete meetings from the calendar that was when problems would occur with claims.
95. Cllr Grunshaw said that he tried to ensure that the list of meetings for each

of the authorities, which were shown on his calendar, were meetings that he had attended. He said: *“It sounds a simple thing, but often when meetings are repeated on a regular basis, you know you’re attending the same thing several times, it’s not always as easy as it sounds.”*

96. Cllr Grunshaw explained his understanding of the subsistence allowance that can be claimed and that you could only claim the expenditure incurred, up to a maximum permitted amount.
97. He was asked how did he know what he had claimed for was accurate and whether the subsistence claimed related to that specific claim. He was also specifically asked where had he recorded the information.
98. In response Cllr Grunshaw said *“I haven’t got that record.”* He added *“I think over the last couple of years since they had that audit and also I think in general terms when people was getting more concerned about expenses and subsistence, you’ll have seen in the claims that I’ve reduced how much that I have been claiming to a token amount.”*
99. At this point in the interview the specific allegations were put to Cllr Grunshaw to provide him with the opportunity to respond. His response to the relevant entries from his prepared statement and the entries on the spreadsheet (SE) are summarised below.
100. [Spreadsheet entry 1] For 10 February 2009 in respect of the Staff Consultation Forum at Hutton Hall, Preston. Mileage and subsistence were claimed for attendance at that meeting. The minutes of the meeting showed Cllr Grunshaw gave his apologies and did not attend. It is inferred

that Cllr Grunshaw claimed subsistence and mileage for a meeting he did not attend.

101. In response Cllr Grunshaw said he had no explanation. If that had happened and he did not attend the meeting it must have been in his calendar and he had forgotten about it. He said: *"I'm surprised at that, but you know these things can occur, but no, I can't explain that."*
102. [Spreadsheet entry 2] For 15 April 2009 in respect of a claim for a Customer Services meeting at WBC. Cllr Grunshaw claimed mileage to the meeting. The minutes showed Cllr Grunshaw did not attend. It is inferred that Cllr Grunshaw claimed mileage for a meeting he did not attend.
103. In response Cllr Grunshaw said if the minutes showed he did not attend he may have arrived at the meeting late. He said: *"I really couldn't recall. I don't know."*
104. [Spreadsheet entry 3] For 25 June 2009 Cllr Grunshaw claimed subsistence between 8.30am to 5.30pm and mileage for a meeting at LCC. He was told that the records provided by John Kennedy showed that he left Bow Lane car park at 3.01pm, using his identification pass to exit. It is inferred that the subsistence claim was false.
105. Cllr Grunshaw was challenged regarding the times he had manually recorded on the LCC claim form stating that he left home at 8.30am and arrived back home at 5.30pm.
106. Cllr Grunshaw in response said: *"I could have exited at that time (referring*

to the 3.01pm time) it doesn't mean that I'm necessarily home at that time, what time does it say I'm home?" It was confirmed he had input 5.30pm. He added *"So you're only saying that I'm home at 5.30pm and the query is."*

107. It was explained that he left the car park at 3.01pm and it took him two and half hours to get to his home address.
108. Cllr Grunshaw in response said *"I may well have been doing something before I arrived back at my home address."* He explained that he could have been undertaking another activity while away from his home.
109. He was asked if there was anywhere to record what he had been doing. Cllr Grunshaw in response said *"Not that I'm aware of."*
110. He was asked if he could recall whether he had been somewhere else so that we could make enquiries. He said *"No, in September 2009, No."*
111. [Spreadsheet entry 5] 15 September 2009 in respect of the Children and Young People (C & YP) agenda setting at LCC. Cllr Grunshaw claimed subsistence between 8.30am to 1pm and mileage. Cllr Grunshaw's vehicle was shown on the car park at LCC between 9.50am to 10.30am. It is inferred that the subsistence claimed was actually for a 40-minute meeting and not the four and a half hours submitted on the claim form.
112. Cllr Grunshaw said in response: *"If the timing was correct it was a rather quick meeting."* In terms of the discrepancy between the times on the form and the times in the car park records, Cllr Grunshaw said that he may well have stopped somewhere before he arrived at LCC to buy items or to have

breakfast. He said: *"I would set off early to make sure I got to Lancashire County Council before the meeting. I'd be surprised if the car park times are that accurate."*

113. [Spreadsheet entry 6] For 22 September 2009 in relation to an LPA meeting at LCC Cllr Grunshaw claimed he left home at 8am and returned home at 1pm. On the same date he submitted a claim to WBC that showed Cllr Grunshaw left home at 1pm and returned home at 4pm. It is inferred that he arrived at his home address and immediately left for another meeting.
114. Cllr Grunshaw said that it was likely that he would have arrived home before 1pm. He said that Audit Committee meetings at WBC were in the afternoon and the minutes showed the meeting started at 2.08pm. He stated that it was only a 15-minute drive to WBC from his home address.
115. The car park record for 22 September 2009 showed Cllr Grunshaw's vehicle left the LCC car park at 12.30pm. When he was questioned about the time of the journey home he stated it would take 35-40 minutes at that time of day.
116. [Spreadsheet entry 7] For 28 September 2009 in respect of a LPA Seminar at Hutton Hall. Cllr Grunshaw has claimed subsistence between 8am and 1pm and mileage. Cllr Grunshaw has claimed subsistence between 12pm and 2pm and mileage in respect of a Children and Young People meeting at LCC. The LCC car park records have shown Cllr Grunshaw's vehicle on the LCC car park between 1.25pm and 3.50pm. It is inferred that Cllr

Grunshaw went directly to LCC from Hutton Hall.

117. In response Cllr Grunshaw stated that if he left home at 1pm he would get to the LCC meeting in time. He added *“Although there is a mistake on the LCC claim form, it was made because of my negligence rather than an attempt to make a false claim.”*
118. [Spreadsheet entry 9] For 29 October 2009 in respect of the Lancashire Police Authority Crime and Disorder Reduction Partnership (CDRP) meeting at Lancaster Town Hall and the Organisational Support Resourcing (OSR) meeting at Hutton Hall. Cllr Grunshaw claimed subsistence between 8.30am and 5pm. The minutes have shown that Mr Grunshaw gave his apologies. It is inferred that Cllr Grunshaw claimed subsistence and mileage for a meeting he did not attend.
119. In response Cllr Grunshaw stated that he might not have attended the planning working group, he said *“the planning working group was not the CDRP that was a different meeting.”*
120. [Spreadsheet entry 10] For 6 November 2009 in respect of an LPA Forensic Science Briefing and Staff Consultative Forum. Cllr Grunshaw claimed subsistence between 12pm to 4.30pm and mileage for the meeting. The minutes showed Cllr Grunshaw gave his apologies. It is inferred that Cllr Grunshaw claimed subsistence and mileage for a meeting he did not attend.
121. In response, Cllr Grunshaw said: *“I did not attend that one but I did attend the one I claimed for.”* He explained that he did not attend the Staff

Consultative Forum, but he may have attended the Forensic Science Briefing.

122. [Spreadsheet entry 11] For 19 November 2009 in respect of an LPA Budget Briefing Cllr Grunshaw claimed subsistence from 3pm to 7pm and mileage. The records showed that Cllr Grunshaw's vehicle left the LCC car park at 5pm. A WBC claim form recorded the times as 5pm to 8pm, mileage claimed. It is inferred that the forms show Cllr Grunshaw leaving his home address for a meeting at WBC at the same time the car park records show his car leaving LCC.
123. Cllr Grunshaw in response said: *"Right again I've put in a block time for both of them."* He stated that even if the car park time was accurate he could have got home in time.
124. Cllr Grunshaw was challenged for stating he left his home address at 5pm for a meeting at WBC on the basis that LCC car park records have recorded his vehicle leaving at 5pm. It was put to him that this was not possible.
125. Cllr Grunshaw in response said: *"I would not have needed to leave home at 5pm to be at Poulton (Wyre) for 6pm. I just put 5pm to 8pm for a time to put in, I do not claim subsistence and I was just putting in the time for the Wyre Council meeting."*
126. Cllr Grunshaw was further challenged, it was put to him that using the block booking times could falsely increase his subsistence claim. Cllr Grunshaw in response said: *"It could have done, but it could mean I*

actually, I don't know...set off earlier than actually what's claimed as well."

He added *"It's having the accuracy of what time you set off as well as what time you arrive back."* He explained that he had just put down 3pm to 7pm, *"I don't know necessarily that's what time I set off to get there, it could have been earlier."*

127. [Spreadsheet 12] For 7 December 2009 in respect of an LPA seminar at Lancashire Police headquarters, Hutton Hall, Cllr Grunshaw claimed subsistence between 9am to 2pm and mileage. He then travelled to LCC and claimed the mileage, from LCC. Cllr Grunshaw stated on his claim form to LCC, that he left home at 3pm to travel to Preston in order to take a train to London. The car park log at LCC showed that his vehicle was parked at 1.30pm. It is inferred that he has claimed mileage for a trip he did not make and he went straight from Hutton Hall to the LCC car park where he left his car whilst in London.
128. Cllr Grunshaw in response said: *"What I have got down is that I have attended a seminar at Hutton in the morning."* He added: *"I have then gone to a meeting in London and missed it and duplicated the claim."*
129. [Spreadsheet entry 13] For 14 January 2010 in respect of the Standards Committee meeting at WBC. Cllr Grunshaw claimed mileage. The minutes showed Cllr Grunshaw gave his apologies. It is inferred that Cllr Grunshaw claimed mileage for a meeting he did not attend. Cllr Grunshaw said in response that he would question whether he did not attend the meeting. He said it was *"one of them things, they hand a paper sheet around for*

people to sign their names on”, but that they were not always signed by people at meetings.

130. Cllr Grunshaw was asked whether the minutes are re-circulated at the next meeting. He said, *“They do re-circulate, they will have done and if it says, I’m not sure”.*
131. Cllr Grunshaw was asked if he would request minutes to be corrected if he thought they were wrong and he had in fact attended a meeting.
132. Cllr Grunshaw said in response: *“I possibly would. It was whether I had seen that. I believe it may have been possible that my name had been missed off.”* He added: *“I would not remember the meeting anyway even if I saw the agenda.”*
133. Cllr Grunshaw said that there are attendance sheets for meetings at WBC but not at LCC. Names of the attendees are taken by a clerk at LCC.
134. [Spreadsheet entry 14] For 3 February 2010 Cllr Grunshaw claimed mileage in respect of the Standards Committee meeting at WBC. The minutes showed Cllr Grunshaw gave his apologies. It is inferred that Cllr Grunshaw claimed mileage for a meeting he did not attend.
135. Cllr Grunshaw said in response: *“I would say the same as I have just said, ‘I am extremely surprised that they’ve got that down’.”* Cllr Grunshaw said *“it did not make sense”* they had him as not attending.
136. Cllr Grunshaw asked about the WBC attendance sheets and it was confirmed that they were in the possession of the IPCC, along with the

meeting minutes.

137. [Spreadsheet entries 15 and 16] For 24 March 2010 there are two claims worded slightly differently. The times are also slightly different and Cllr Grunshaw claimed mileage and subsistence for both. It is inferred that Cllr Grunshaw submitted a duplicate claim for one meeting.
138. It was explained to Cllr Grunshaw that these were paper claim forms and the claim was on two separate claim forms and signed on different dates.
139. Cllr Grunshaw said in response: *"What I have done, I've forgotten where I have claimed up to."* He explained that was probably in an election period. He added: *"The claim had been submitted after the election."*
140. [Spreadsheet entries 17 and 18] For 20 May 2010 there are two claims for the same meeting at LCC. Cllr Grunshaw claimed mileage and subsistence. It is inferred that Cllr Grunshaw submitted a duplicate claim.
141. Cllr Grunshaw said in response: *"It is the same period after the election"*, he added: *"I just would not claim for the same day."*
142. [Spreadsheet entry 19 and 20] For 27 May 2010 there are duplicate claims for a meeting at LCC. It is inferred that Cllr Grunshaw submitted a duplicate claim.
143. Cllr Grunshaw said in response that he had not adjusted his calendar to accurately reflect what he had claimed for.
144. [Spreadsheet entry 21] For 17 June 2010 Cllr Grunshaw claimed subsistence between 9am and 5pm and mileage in respect of an Overview

Scrutiny Training and Education Committee at LCC. The car park log showed Cllr Grunshaw's vehicle was in the car park at LCC from 10am to 12.40pm. It is inferred that Cllr Grunshaw subsistence claim was false.

145. Cllr Grunshaw said in response: *"I must have had that down for the full day, whether the car park times are accurate, I don't know".* He added: *"I must have had it down for the full day in my calendar".* And that: *"If it was the full day, the times that are recorded on the form would be accurate."* Cllr Grunshaw said: *"The only dispute is the car park times".*
146. [Spreadsheet entry 22] For 1 July 2010 in respect of the LPA's Community Safety Partnership (CSP) meeting at Lancaster Town Hall. Cllr Grunshaw claimed subsistence between 8am to 2pm and mileage. On the same day Cllr Grunshaw also claimed for a meeting at LCC. He claimed subsistence for the LCC meeting between 12pm to 5pm and also mileage. Cllr Grunshaw's vehicle was shown on the LCC car park between 12.45pm and 2.40pm. It is inferred that the times of the meetings are incorrect as they show Cllr Grunshaw in two locations at the same time.
147. Cllr Grunshaw in response said: *"The Lancaster CSP, I often put the same or similar times down, I could have been home before the time recorded and before I set off for the afternoon activity. The block booking times have caused me some problems there and obviously the car park time, if that's accurate, I don't know what it is."*
148. [Spreadsheet entry 23] For 8 July 2010 in respect of the Educational Scrutiny Committee chair's briefing at LCC. Subsistence claimed between

8.30am to 2pm and mileage. Cllr Grunshaw's vehicle was shown on the LCC car park between 9.30am to 10.45am. It is inferred that the subsistence being claimed was for five and a half hours for a meeting that actually lasted one hour and fifteen minutes.

149. Cllr Grunshaw said in response: *"I've got an educational chair's meeting; I don't know whether that's accurate, whether the car park times are accurate."*
150. Cllr Grunshaw said: *"I didn't really need to put down that I had been out for five and half hours. It could have been less time than the five and half hours and I could have set off certainly before 8.30am to arrive there for 9.30am."* Cllr Grunshaw also said: *"I could have set off at 8am or earlier to be there in time."* He added: *"I've just put down that time and that has caused some difficulties with the claim itself."*
151. [Spreadsheet entry 24] For 9 July 2010 in respect of the Educational Scrutiny Committee matters at LCC. Cllr Grunshaw claimed subsistence between 8.30am to 4pm. Cllr Grunshaw's vehicle was shown to be on the LCC car park from 1pm to 2.40pm. It is inferred that the subsistence claimed was for seven and a half hours instead of one hour forty minutes.
152. Cllr Grunshaw said in response: *"Whether I was away from home for seven and half hours or four hours, it does not make any difference to the allowance."*
153. He added *"I would have concerns about the car park staff putting me down as attending at 1pm. Irrespective of that, even if the car park times were*

correct, and I would doubt that, I could have quite easily been out for more than four hours.”

154. [Spreadsheet entry 25] For 16 July 2010 in respect of the Education Scrutiny Committee Matters at LCC. Cllr Grunshaw claimed subsistence between 9am to 2pm. Cllr Grunshaw’s vehicle was shown on the LCC car park between 1.40pm and 3pm. The identification pass allocated to Cllr Grunshaw recorded him in the LCC building at 1.57pm, 2.06pm and 2.58pm. It is inferred that the subsistence claim was false.
155. Cllr Grunshaw said in response: *“I’ve been in County Hall [LCC] according to the list for just over an hour. Again, the timings that I’m in the building don’t correspond with the times that I claimed for. Clearly, what I’ve got in my calendar does not correspond necessarily with that.”* He explained he had been into the LCC building for business purposes. He said: *“I have just made a mistake on the times that I put down.”*
156. Cllr Grunshaw was asked whether that would have affected his subsistence claim. In response, he said: *“Not necessarily. I mean, I’ve got just over an hour and it depends on what I’ve done before entering and leaving the building and how long I had been away from home.”*
157. [Spreadsheet entry 26] For 28 July 2010 in respect of a claim for LCC Local Grant Briefing and Educational Scrutiny Matters. Cllr Grunshaw claimed subsistence between 9am and 4 pm. Cllr Grunshaw’s vehicle was shown on the LCC car park between 1.45pm and 3.10pm. It is inferred that the subsistence claim was false.

158. In response, Cllr Grunshaw said: *"I would have been there for four hours or more to have got the subsistence. I would have been out of my home for more than that time and it is just corresponding with those times."* He added: *"The times I have got down are seven hours and I've blocked them in. I didn't need to put seven hours down it was just what was in my calendar for that day."*
159. Cllr Grunshaw was asked about the other LCC business that meant he was out from 9am to 4pm. Cllr Grunshaw said: *"It would relate to what business I had on that day at County Hall."*
160. Cllr Grunshaw added: *"I would need to put seven hours down for the claim and what else I was doing."* He said what he had recorded was the activity of a Local Grants Briefing plus Education Scrutiny Matters, adding: *"So, clearly, that is what I was doing on that day."*
161. [Spreadsheet entry 27] For 17 September 2010 Cllr Grunshaw claimed subsistence between 12pm and 5pm for an LPA meeting at Hutton Hall. The identification pass allocated to him records him at an LCC building at 1.26pm, but he submitted a claim that stated he was at Hutton Hall until 5pm. It is inferred that the subsistence claim was false.
162. Cllr Grunshaw said in response: *"The pass can show me at County Hall [LCC] which meant I could have stopped off at County Hall. I attended the seminar and whether I stopped at County Hall on the way back home does not make any difference, because I could still be dealing with Council business or Police Authority business."*

163. [Spreadsheet entry 28] For 22 September 2010 Cllr Grunshaw claimed subsistence between 8am and 2pm in respect of Education Scrutiny Committee Matters at LCC. Cllr Grunshaw's vehicle was shown on the LCC car park between 9.55am and 10.25am. It is inferred that the subsistence claim was false.
164. Cllr Grunshaw said in response: *"Well, it is saying I was there for half an hour and I did educational scrutiny matters including setting the agenda for the next meeting, I did well if I did that in half an hour."*
165. [Spreadsheet entry 29] For the 13 October 2010 in respect of a LPA Police Authority meeting at LCC. Cllr Grunshaw claimed subsistence between 8.30am and 2pm and mileage. He also claimed subsistence between 1pm and 5pm and mileage in respect of an Education Scrutiny Committee meeting at LCC. The LCC car park records have shown that Cllr Grunshaw's vehicle was on the car park between 9.55am and 2pm. It is inferred that the claims were falsely made.
166. Cllr Grunshaw in response stated he cannot remember and he may have made a mistake on the LCC claim form by stating that he was away from his address between 12.30pm and 5pm. He added *"I cannot remember but I'm sure I would have attended the Police Authority meeting in the morning and the CYPD briefing in the afternoon. However I may have made a mistake and may not have gone back home in between the two meetings at County Hall."*
167. [Spreadsheet entry 31] For 15 November 2010 Cllr Grunshaw claimed

subsistence between 8am and 5pm in respect of a Special Appointments Committee meeting and a Bite Size Briefing at LCC. Cllr Grunshaw's vehicle was shown on the LCC car park between 9am and 2.15pm. The LCC claim forms has shown the meeting between 10am to 12pm It is inferred that the subsistence claim was false.

168. Cllr Grunshaw said in response: *"Special appointments committee plus briefing with Ann Pennell, plus attend a bitesize briefing, plus educational scrutiny matters. Time of the meeting was 10am to 12pm so it was just the morning. I can't recall just how long, I mean I would have allocated in the calendar for what I had attended that day."* Cllr Grunshaw said he did not know if the 9am to 2.15pm times on the car park records were accurate. He added: *"I don't know if that is a true reflection of the time I was in the car park."*
169. Cllr Grunshaw was challenged regarding the times, 8am to 5pm, those times had been manually input by Cllr Grunshaw, so if you set off earlier why were those times input.
170. Cllr Grunshaw in response said: *"I accept that but again you've got that in your calendar, I'd have items in my calendar commitments that I've had that day and I would have put a block time in."*
171. [Spreadsheet entry 33] For 23 November 2010 in respect of a LPA Resources meeting at Hutton Hall. Cllr Grunshaw claimed subsistence between 7.30am and 12pm and mileage. He also claimed subsistence between 12pm and 4.30pm and mileage in respect of the Bite Size

Briefing at LCC. The LCC car park records have shown Cllr Grunshaw's vehicle on the car park between 10.50am and 2pm. It is inferred that Cllr Grunshaw did not return home between the meetings.

172. Cllr Grunshaw in response stated that it was possible that he did not return home after the meeting at Hutton Hall. He stated that it was possible that the claim to the LPA was not correct and the claim was made in that way due to his '*negligence*', rather than an intention to make a false claim.
173. [Spreadsheet entry 34] For 24 November 2010. Cllr Grunshaw claimed subsistence between 10am and 2.30pm and mileage in respect of the Corporate Planning plus Education Scrutiny Matters meeting at LCC. He also claimed mileage and recorded he left home at 1pm, in respect of a LPA Briefing with Ian Cosh at LCC. The LCC car park records have shown Cllr Grunshaw's vehicle on the car park between 12.30pm and 3pm. It is inferred that Cllr Grunshaw did not return home between the meetings.
174. Cllr Grunshaw in response stated that he could not have knowingly made those claims at the same time. He did not know whether he returned home between the meetings and may have made a mistake on the claim forms. He added "*I acknowledge that an error in claiming may be made on these forms for this date because I did not complete the two claim forms at the same time.*"
175. [Spreadsheet entry 35] For 7 December 2010 Cllr Grunshaw claimed subsistence from the former LPA between 12.30pm and 6pm in respect of a Staff Consultation Forum at Hutton Hall. Cllr Grunshaw's vehicle is

shown on the LCC car park between 1.55pm and 3.30pm and the allocated ID pass was used to access the LCC lift at 1.44pm. It is inferred that the subsistence claim was false.

176. Cllr Grunshaw said in response: *“You’ll find the meeting started at 2pm at Hutton, so the chance of me being in the car park at 3.30pm when I am actually attending a meeting at the same time somewhere else, I think demonstrates the joke of the car times.”*
177. Cllr Grunshaw was challenged about accessing the lift at LCC at 1.44pm.
178. Cllr Grunshaw in response said: *“I could have certainly left home and gone to County Hall.”* He added *“I will have been in County Hall before then (referring to the meeting at Hutton Hall), stopped on the way and gone onto the meeting at Hutton Hall.”*
179. [Spreadsheet entry 36] For 13 December 2010 in respect of an Education Seminar in London. Cllr Grunshaw has claimed subsistence between 10am and 12am and mileage. Cllr Grunshaw’s vehicle was shown on the LCC car park from 1.40pm for overnight parking. It is inferred that the subsistence claim was false.
180. Cllr Grunshaw said in response: *“That would be an overnight allowance to London, I don’t understand the issue.”*
181. It was explained to Cllr Grunshaw that he had recorded on the claim form that he left home at 10am and the car park log showed his vehicle arrived at the LCC car park at 1.40pm. It took him three hours and forty minutes

to travel to LCC.

182. Cllr Grunshaw said *“It doesn’t make any difference to the overnight allowance.”*
183. [Spreadsheet entry 37] For 15 December 2010. Cllr Grunshaw claimed subsistence between 8am and 1pm and mileage in respect of a full LPA meeting at LCC. He also claimed subsistence between 1.30pm and 6pm and mileage in respect of an Education Scrutiny Matters at LCC. The LCC car park records have shown Cllr Grunshaw’s vehicle parked on the car park between 9.45am and 3.15pm. It is inferred that Cllr Grunshaw did not return home between the meetings.
184. Cllr Grunshaw in response stated that it was possible that one of the two claims was incorrect, he cannot remember but he may not have returned home between the meetings. He added *“I may have made a mistake in making two claims for travel for the LPA and the LCC, but it would have been made in this way because of my negligence rather than an intention to make a false claim.”*
185. [Spreadsheet entry 39] For 13 January 2011. Cllr Grunshaw claimed subsistence between 8am and 2pm and mileage in respect of Education Matters at LCC. He has also claimed subsistence between 12pm and 4.30pm and mileage in respect of a LPA Chief Contables Roadshow at Lancaster. The LCC car park records have shown Cllr Grunshaw’s vehicle on the car park between 9.42am and 12.15pm. It is inferred that Cllr Grunshaw did not return home between the meeting and went directly to

Lancaster when he left the LCC car park.

186. Cllr Grunshaw in response said: *"I can not remember what happened that day but I may not have returned home to Fleetwood after the County Council session in the morning and may have gone straight to Lancaster from Preston for the afternoon session."* He added *"I do not accept however, that I made a false claim from either the LCC or the LPA for this date."*
187. [Spreadsheet entry 40] For 19 January 2011 Cllr Grunshaw claimed subsistence between 8am and 6pm and mileage in respect of Education Committee plus Bitesize briefing at LCC. He also claimed subsistence between 4pm and 9pm and mileage in respect of a LPA seminar at Hutton Hall. The LCC car park records do not have a time of arrival for Cllr Grunshaw's vehicle but have recorded it leaving the car park at 4.40pm. It is inferred that Cllr Grunshaw went directly to Hutton Hall when after leaving the LCC car park.
188. Cllr Grunshaw in response said *"It is possible I returned home before 6pm, stated on that day for the LCC claim form."* He stated that it was possible he did not go home between the meetings, but he could not remember.
189. [Spreadsheet entry 41] For 25 January 2011 Cllr Grunshaw claimed subsistence between 9am and 2pm and mileage in respect of Education Matters at LCC. Cllr Grunshaw's vehicle was shown on the LCC car park between 9.35am and 11.15am and he has accessed the LCC building at 9.38am. It is inferred that the subsistence claim was false.

190. Cllr Grunshaw said in response: *"It's the time I have put down, I'm recorded in at 9.35am, that time of day I will have probably set off at 8am."* He added: *"As long as I was back after midday, which I'm recorded as leaving at 11.15am."* Cllr Grunshaw said that as long as he arrived home after 12pm he would have been out of his address for more than four hours and therefore entitled to the claim.
191. [Spreadsheet entry 45] For 15 March 2011. Cllr Grunshaw claimed subsistence between 10am and 2pm and mileage in respect of an Education Scrutiny Committee meeting at LCC. He has claimed mileage in respect of a LPA Inspection Interview at Hutton Hall and claimed he left home at 12.30pm. The LCC car park records have shown Cllr Grunshaw's vehicle on the car park between 9.40am and 11.55am. It is inferred that Cllr Grunshaw went directly to Hutton Hall after he left the LCC car park.
192. Cllr Grunshaw in response, stated that it was possible that the LCC claim form was incorrect or the claim to the LPA could be incorrect. He could not recall what happened that day. He added *"It is possible that I went straight from the meeting at County Hall to a meeting at Hutton for the Lancashire Police Authority inspection interview in the afternoon. I cannot honestly remember."*
193. [Spreadsheet entry 48] For 18 May 2011 Cllr Grunshaw claimed subsistence between 9am and 1pm and mileage for a meeting at Hutton Hall. Cllr Grunshaw also claimed subsistence between 12pm and 5pm and

mileage for a meeting at LCC on the same day.

194. The ANPR evidence showed that on 18 May 2011 Cllr Grunshaw's vehicle was travelling into Preston at 9.09am and left the Preston area at 1.08pm. LCC car park records showed Cllr Grunshaw's car parked between 11.20am and 12.45pm. It is inferred that the subsistence and mileage claimed and the timing of the meetings recorded on the form were false.
195. [spreadsheet entry 50] For 21 June 2011 Cllr Grunshaw claimed subsistence between 9am and 1pm and mileage for an Education Scrutiny Committee at LCC. He has also claimed subsistence between 3.30pm and 9pm and mileage for a LPA Resource Briefing plus Seminar at Hutton Hall. Cllr Grunshaw's identification pass has shown him at LCC at 12.06pm and 12.44pm. Cllr Grunshaw's vehicle was shown on the LCC car park between 9.20am and 2.50pm. It is inferred that the subsistence and mileage claims and the timing of the meetings recorded on the form are false.
196. Cllr Grunshaw in response stated it was a timing issue and what time the seminar started. He said *"Once I have submitted the claims and not having a record of them and you're just guessing all the time and like I said earlier, I don't think that was necessarily a problem because it hadn't been a big issue."* He added *"that's why you know, I have let myself down, by getting into this position."*
197. It was explained to Cllr Grunshaw that if his claims were correct he left the LCC car park at 2.50pm and returned home, he has then left his home

address for a LPA meeting at Hutton Hall at 3.30pm which meant that he had gone home and immediately driven back to Hutton Hall.

198. Cllr Grunshaw in response said: *“The problem is once I’ve submitted the claims and not having the record of them and you’re just guessing all the time.”* He added *“I didn’t think that was necessarily a problem because it wasn’t a big issue and that’s why...you know I have let myself down, you know, by getting into this situation.”*
199. It was explained to Cllr Grunshaw that from reviewing all the material there are overlaps, which meant that he was in two places at the same time. It was pointed out that on occasions the timing on the claims means that he had returned home and then had driven back to Preston in a thirty minute window. It was also explained that that he had never recorded any other meeting he may have attended to account for the times he has recorded on the claim forms.
200. Cllr Grunshaw in response said: *“I think I have made a genuine mistake there, there is no question about that. I think it’s the system and I’m sure if you went through all the County Councillors and had a look at their records you’d have similar things.”* He added *“Unless I was recording what time I set off everyday and exactly what I did, and it’s impossible because being as busy as I am, you don’t do that, you tend not to do that.”* He added *“Maybe I should, maybe that’s the system that should be implemented.”*
201. Cllr Grunshaw was challenged about guessing or estimating times and asked how he could be certain that claims submitted were accurate.

202. In response he said, *“Well you can’t.”* He stated that he has done that on one or two of his claims. He added *“It doesn’t make any difference so in some ways I’m not thinking to myself it’s gonna cause any problem. I think as long as it’s over the four hours it doesn’t make any difference.”*
203. He was also challenged on whether he thought it was still acceptable to block book times that may be perceived to be accurate?
204. Cllr Grunshaw in response said: *“I just think the old system needs change, I just think we need to have a look at this again.”* He added *“If you go to a meeting you should be entitled to claim mileage per meeting that’s fine, but I think if you put in a system to complement that says you only get the subsistence that you have submitted the receipt for, then that would clear up the whole mess.”*
205. [Spreadsheet entry 51] For 19 July 2011 Cllr Grunshaw claimed subsistence between 8am and 12pm and mileage for an Education Matters meeting at LCC. He also claimed subsistence between 1pm and 5pm and mileage for an LPA meeting held at the LCC building on the same day.
206. The ANPR evidence for 19 July 2011 showed Cllr Grunshaw’s vehicle was travelling into Preston at 11.25am and leaving the Preston area at 4.44pm. LCC car park records showed Cllr Grunshaw’s car was parked from 11.55am to 1.40pm and again at 2pm to 4.35pm. It is inferred that the subsistence and mileage claimed and the timing of the meetings were false.

207. [Spreadsheet entry 52] For 14 December 2011 Cllr Grunshaw claimed subsistence between 7.30am and 12pm and mileage for a full LPA meeting at LCC. He had also claimed subsistence between 1.30pm and 4pm and mileage for a Bite Size Briefing at LCC.
208. The ANPR evidence showed that on 14 December 2011 Cllr Grunshaw's vehicle was travelling into Preston at 9.21am and leaving the Preston area at 1.56pm. LCC car park records showed he was parked between 9.30am and 1.20pm. It is inferred that the subsistence and mileage claimed and that the timing of the meetings were false.
209. [Spreadsheet entry 53] For 12 January 2012 Cllr Grunshaw claimed subsistence between 8.30am and 12.30pm and mileage for a Planning Working Group meeting at Hutton Hall. He also claimed subsistence between 1pm and 4pm and mileage for a Bite Size Briefing at LCC.
210. The ANPR evidence for 12 January 2012 showed Cllr Grunshaw's vehicle was travelling into Preston at 9.31am and leaving the Preston area at 2.38pm. LCC car park records showed Cllr Grunshaw's car was parked between 12.13pm and 2.07pm. It is inferred that the subsistence and mileage claimed and the timing of the meetings were false.
211. [Spreadsheet entry 54] For 30 January 2012 Cllr Grunshaw claimed subsistence between 10am and 1pm and mileage for a Budget Briefing at the former LPA, Lockside building, Preston. He had also claimed subsistence between 12.30pm to 5pm and mileage for a workshop on NHS reforms at LCC.

212. The ANPR evidence for 30 January 2010 showed Cllr Grunshaw's vehicle was travelling into Preston at 10.42am and leaving the Preston area at 14.21pm. LCC car park records showed that Cllr Grunshaw's car was parked between 12.29pm and 2pm. It is inferred that the subsistence and mileage claimed and the timing of the meetings were false.
213. On 13 May 2013 Cllr Grunshaw gave a written response to the ANPR evidence that became available after the formal interview

Mr Grunshaw's response to the ANPR evidence

214. In his written response to the ANPR evidence Cllr Grunshaw said he had no recollection of the dates and the activity and travel in respect of each claim.
215. He said: *"I have no contemporaneously completed diary or calendar to which I can check the accuracy of these claims."* He added: *"I do not keep a paper diary or calendar setting out my various commitments and to record travel and subsistence. Nor did I have a secretary or administrative assistant to assist me in these tasks."*
216. Cllr Grunshaw said the ANPR evidence showed a route in and out of Preston. However, sometimes depending on the traffic, the time of day and which meeting he would be attending, Cllr Grunshaw said he would travel in and out of Preston via the motorway.
217. Cllr Grunshaw said on reviewing the ANPR data for the five incidents and the routes he had taken, in his view the ANPR records were not complete.

LCC Councillors' Allowance Scheme

- D27 218. The following is a summary of the mileage and subsistence sections of the scheme.
219. Lancashire County Council has a councillors' allowance scheme that complies with the Local Authorities (Councillors Allowance) (England) Regulations 2003.
220. Councillors are entitled to a basic allowance, the amount of basic allowance is shown in paragraph 1.0 'A' of the scheme.
221. Travel and subsistence is paid and for travelling in a private vehicle the rate of pay is based on engine size. In the revised councillors' allowance scheme, from April 2011, that changed to an amount for the first 10,000 miles and a second amount above 10,000 miles.
222. A Councillor or co-opted member may claim up to the maximum amount when absent for a period from their normal place of residence. The periods are broken down into:
- (a) a period less than 4 hours
 - (b) a period between 4 and 8 hours
 - (c) a period between 8 and 12 hours
 - (d) a period in excess of 12 hours
223. Those amounts change yearly and the year starts from 1 April.
224. Paragraph 11.0 of the Scheme deals with travel and subsistence.

225. That section explains subsistence allowances are payable where such expenditure has been actually and necessarily incurred. A Councillor may claim up to the maximum amount.
226. Appropriate receipts must be obtained and retained by Councillors (From 2010).

Lancashire Police Authority Member' expenses scheme

D28

227. The former Lancashire Police Authority scheme was made under powers conferred by Section 107 of the Criminal Justice Act 2001.
228. Subject to paragraph 7.0 an equal Basic Allowance shall be paid to every Member. The amount of the Basic Allowance is detailed in paragraph 1.0 of Schedule 'A' of the scheme.
229. The Basic Allowance is intended to recognise the time commitment expected of councillors to enable them to carry out their duties effectively and to recognise that councillors use their own homes and facilities in carrying out their work.
230. Travel allowance is paid where councillors use their own vehicle and an appropriate mileage rate may be claimed. That mileage rate is set out in Schedule 'B' of the scheme. The mileage is based on the engine size.
231. A member may claim an appropriate day subsistence rate, when absent from their normal place of residence. The maximum rate of subsistence

and the periods are broken down into:

(a) absent for more than 4 hours, but less than 8 hours

(b) absent for more than 8 hours, but less than 12

(c) absent for 12 hours or more

232. Paragraph 3.1. States that subsistence claims should be based on the expenditure actually incurred.

D29

Wyre Borough Council allowance scheme for councillors

233. Wyre Borough Council's Councillors' Allowance Scheme is contained in Part 6 of its constitution.

234. Basic Allowance is based on an annual sum paid in equal monthly amounts and will be paid without claim to all Councillors apportioned on a daily basis for the period of office to reflect any part month payment.

235. Travel Allowance is paid to Councillors when expenditure is necessarily incurred in the performance of an approved duty as defined in Section B (Wyre Borough Council approved business)

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

- By public transport
- By Member's own motorcycle
- By Member's own private motor vehicle

237. Councillors are eligible for subsistence allowance only where expenditure is necessarily incurred in the performance of an approved duty as defined in section B.

- Meeting the Executive
- Committee meetings
- Full Council Meetings
- Council appointed Committee or Sub-Committee
- Duties undertaken on behalf of the Council

Criminal offences under investigation

238. False accounting-Theft Act 1968, s.17

The Theft Act 1968, s. 17 states:

(1) Where a person dishonestly, with a view to gain for himself or another or with intent to cause loss to another -

(a) destroys, defaces, conceals or falsifies any account or any records or documents made or required for any accounting purpose; or

(b) In furnishing information for any purposes produces or makes use of any accounts, or any such record or document as aforesaid, which to his knowledge is or may be misleading, false or deceptive in a material particular; he shall commit an offence.

(2) For the purpose of this section a person who makes or concurs in making in an account or other document an entry which is or may be misleading, false or deceptive in a material particular, or who omits or concurs in omitting a material particular from an account or other document, is to be treated as falsifying the account or document.

Analysis of the evidence

239. The analysis of the claim forms between 2009 and 2012 identified a potential 55 rows of fraudulent or suspicious claims (appendix A) were put to Cllr Grunshaw. The analysis also identified for the same period, 28 claims (appendix C) that Cllr Grunshaw had not submitted.
240. Cllr Grunshaw, in his prepared statement, his answers during interview and his written response dated 13 May 2013 disputed that he had submitted any fraudulent claims to LPA, LCC or WBC.
241. In relation to the allegations made by Cllr Chapman, Cllr Grunshaw said the way he completed his claim forms - one month to LCC and the next month to LPA - and his system of block booking time on his computerised calendar led to errors. He said that he regretted his failure as it had created a misleading picture however he did not accept he had made any false claims.
242. Cllr Grunshaw accepted he would have received a letter explaining the changes to the Councillors' allowance scheme, which included that receipts should be kept for three years, although he does not recall

receiving the letter.

243. He also explained that he previously kept receipts but threw them away having never being asked to produce them. The evidence showed Cllr Grunshaw was clearly not complying with the LCC expenses policy.
244. Cllr Grunshaw did not accept that estimating the times of meetings would necessarily have enhanced his subsistence claims. He said that where meetings did not cover the full time of the claim he could have been engaged on other LCC or LPA business. Cllr Grunshaw could not provide any specific examples of what other LCC or LPA business he was engaged on when the expenses entries were put to him during the interview.
245. He has also said that as a result of his medical issues [REDACTED], although he accepted that he can only claim the expense he has incurred. Owing to the fact that he did not keep his receipts it has not been possible for the investigation to verify the amount of his subsistence claims.
246. Cllr Grunshaw disputed the accuracy of the manual records of the car park times that his vehicle had been shown on the inner courtyard car park at LCC.
247. Mr Kennedy the LCC Site Service Manager has also cast doubt over the accuracy of the manual car park records. He said that the recordings of vehicles entering and leaving the car park were not always recorded. The evidence shows that some of the car park manual entries relating to Cllr

Grunshaws vehicle are supported by the ANPR records therefore these specific entries appear to be accurate and support the allegations that the associated claims were incorrectly made.

248. Cllr Grunshaw did accept that some of the claims he had submitted may have been incorrect but said that they were made as a result of his negligence and carelessness, rather than an intention to make a false claim.
249. There is evidence to show that Cllr Grunshaw claimed expenses for meetings he did not attend and evidence that he submitted duplicate claims.
250. Entry 2 of the attached spreadsheet entry relates to a claim for 15 April 2009, in respect of the Customer Services meeting at WBC. Cllr Grunshaw has claimed £5.60 mileage; however the evidence showed that he did not attend that meeting. That is supported by the minutes and attendance sheets therefore this claim was wrongly made.
251. Entry 7 of the attached spreadsheet relates to a claim for 28 September 2009, in respect of a LPA Seminar at Hutton Hall. Cllr Grunshaw has claimed £7.24 subsistence between 8am and 1pm and mileage £25.20. Cllr Grunshaw has also claimed £11.59 subsistence between 12pm and 2pm and £27.60 mileage in respect of a Children and Young People meeting at LCC. The LCC car park records have shown Cllr Grunshaw's vehicle in the LCC car park between 1.25pm and 3.50pm.
252. The evidence from the car park records and the times recorded on the

claim forms to the LPA and LCC shows that Cllr Grunshaw most likely went directly to LCC from Hutton Hall. It is more likely than not that these claims were falsely made.

253. Entry 9 of the spreadsheet relates to a mileage claim for 29 October 2009 in respect of Cllr Grunshaws attendance at the Planning Working Group meeting and CDRP meeting however Ian Dickinson has confirmed that Cllr Grunshaw did not attend the Planning Working Group meeting.
254. The claim form showed that Cllr Grunshaw claimed 78 miles for a return journey from his home to Lancaster for the CDRP meeting . It can be seen from other claims that he usually claimed 56 miles for the same journey. However on this occasion his mileage claim was for £35.10 when it would normally have been £25.20. It appears from the evidence that the amount on this claim has been incorrectly made.
255. Entry 10 of the spreadsheet relates to a claim for 6 November 2009, in respect of his attendance at the LPA Forensic Science Briefing at Hutton Hall. The subsistence claimed was £7.34 between 12pm to 4.30pm and the mileage claimed was for £25.20.
256. With regard to the visit Dr Kath Mashiter, the head of forensic support for Lancashire Constabulary, has recalled giving a briefing to Cllr Grunshaw in November 2009 in relation to a regional procurement contract. She has said that there were no written records and that she cannot specifically state that the briefing took place on 6 November 2009. The claim relating to the visit on 6 November 2009 may have been wrongly made although

the evidence is not conclusive.

257. Entry 12 of the spreadsheet relates to a claim for 7 December 2009 regarding Cllr Grunshaw's attendance at an LPA seminar at Hutton Hall. The times recorded by Cllr Grunshaw are 9am to 2pm. The LCC car park log records that Cllr Grunshaw's vehicle was in the car park at 1.30pm. Cllr Grunshaw has claimed that he returned to his home address after the seminar, but taking into consideration his travelling time to Fleetwood and then to LCC. The evidence supports that he went straight to LCC.
258. Cllr Grunshaw accepted that he went directly to LCC after the LPA seminar at Hutton Hall. He accepts that these are duplicate claims therefore the claim relating to LCC was wrongly made.
259. Entry 13 of the spreadsheet relates to a claim for 14 January 2010, in respect of the Standards Committee meeting at WBC. Cllr Grunshaw has claimed £5.60 mileage for his attendance however the minutes and the attendance sheets do not record his attendance.
260. Entry 14 of the spreadsheet relates to a claim for 3 February 2010, in respect of the Standards Committee meeting at WBC, Cllr Grunshaw has claimed £5.60 mileage however the minutes and attendance sheets do not show Cllr Grunshaw's attendance
261. Cllr Grunshaw is disputing not attending the meetings at WBC; however his apologies are on the minutes, he has not signed the attendance sheet and he does not appear in the body of the minutes. It is more likely than not that both of these claims were wrongly made.

262. Entry 15 and 16 of the spreadsheet relate to claims for 24 March 2010. The two claims worded slightly differently, one '*Briefing and Joint meeting of relevant council*' and the other '*Briefing for PA of Relevant Councils*'.
263. The evidence showed that these are duplicate claims for one meeting on the 24 March 2010, submitted by Cllr Grunshaw on two separate dates to the LPA. Cllr Grunshaw has claimed £20.70 mileage on the claims and two subsistence claims, one for £7.34 and the other for £7.45.
264. Cllr Grunshaw has accepted that these are duplicate claims, but denies dishonesty.
265. Entry 17 and 18 relate to claims for 20 May 2010 in respect of the LCC meeting, however these are two claims for the same meeting. Cllr Grunshaw has claimed for £27.60 mileage on both the claims and two subsistence claims, one for £23.25 and the other for £23.18. One of these claims is clearly wrongly made however Cllr Grunshaw denied dishonesty.
266. Entry 19 and 20 of the spreadsheet relate to claims for 27 May 2010. These are duplicate claims for the same meeting submitted to LCC. Cllr Grunshaw has claimed £27.60 mileage on the claims and two subsistence claims, one for £11.62 and the other for £11.59.
267. Christine Nuttall has confirmed that the duplicate claims in respect of the 20 May 2010 and 27 May 2010 were submitted on two separate occasions - one on 30 May 2010 and the second on 3 July 2010
268. Cllr Grunshaw accepted these are duplicates claims, but denied

dishonesty.

269. Entry 29 of the attached spreadsheet relates to a claim for 13 October 2010 in respect of a LPA Police Authority meeting at LCC. Cllr Grunshaw claimed £7.45 subsistence between 8.30am and 2pm and £19.78 mileage. He also claimed £11.62 subsistence between 1pm and 5pm and mileage £29.90 in respect of an Education Scrutiny Committee meeting at LCC. The LCC car park records have shown that Cllr Grunshaw's vehicle was on the car park between 9.55am and 2pm.
270. Cllr Grunshaw stated that he may have made a mistake on the LCC claim form by stating that he was away from his home address between 12.30pm and 5pm. Cllr Grunshaw denied dishonesty in favour of negligence.
271. The evidence from the LCC car park records, and the times recorded on Cllr Grunshaw's claim forms to the LPA and LCC, show that Cllr Grunshaw did not return home between the meetings. It is more likely than not that these claims were falsely made.
272. Entry 33 of the attached spreadsheet relates to a claim for 23 November 2010 in respect of a LPA Resources meeting at Hutton Hall. Cllr Grunshaw claimed £7.45 subsistence between 7.30am and 12pm and £24.08 mileage. He also claimed £11.62 subsistence between 12pm and 4.30pm and £29.90 mileage in respect of the Bite Size Briefing at LCC. The LCC car park records have shown Cllr Grunshaw's vehicle on the car park between 10.50am and 2pm.

273. Cllr Grunshaw stated that after the short meeting at Hutton Hall, it was possible that he did not return to Fleetwood and went directly to LCC. Cllr Grunshaw denied dishonesty in favour of negligence.
274. The evidence from Cllr Grunshaw's claim forms and the car park records has shown that Cllr Grunshaw went directly to LCC from Hutton Hall. These claims were falsely submitted.
275. Entry 34 of the attached spreadsheet relates to a claim for 24 November 2010. Cllr Grunshaw claimed £11.62 subsistence between 10am and 2.30pm and £29.90 mileage in respect of the Corporate Planning plus Education Scrutiny Matters meeting at LCC. He also claimed £19.78 mileage and recorded he left home at 1pm, in respect of a LPA Briefing with Ian Cosh at LCC. The LCC car park records have shown Cllr Grunshaw's vehicle on the car park between 12.30pm and 3pm.
276. Cllr Grunshaw stated that he may have made a mistake on that day, because he claimed mileage from both the County Council and the Police Authority. He acknowledge that an error in claiming may have occurred. Cllr Grunshaw denied dishonesty.
277. The evidence from Cllr Grunshaw's claim forms and the car park records shows that Cllr Grunshaw only made one journey to LCC. These claims were falsely made.
278. Entry 37 of the attached spreadsheet relates to a claim for 15 December 2010. Cllr Grunshaw claimed £7.45 subsistence between 8am and 1pm and £19.78 mileage in respect of a full LPA meeting at LCC. He also

claimed £11.62 subsistence between 1.30pm and 6pm and £29.90 mileage in respect of an Education Scrutiny Matters at LCC. The LCC car park records have shown Cllr Grunshaw's vehicle parked on the car park between 9.45am and 3.15pm.

279. Cllr Grunshaw stated that it was possible that one of these two claims was incorrect because he could not recall whether he returned home between the meetings. He denied dishonesty in favour negligence.
280. The evidence from Cllr Grunshaw's claim forms and the LCC car park records would suggest that Cllr Grunshaw did not return home between the meetings at LCC. It is more likely than not that these claims were falsely made.
281. Entry 39 of the attached spreadsheet relates to a claim for 13 January 2011. Cllr Grunshaw claimed £11.62 subsistence between 8am and 2pm and £29.90 mileage in respect of Education Matters at LCC. He has claimed £7.45 subsistence between 12pm and 4.30pm and £23.22 mileage in respect of a LPA Chief Contables Roadshow at Lancaster. The LCC car park records have shown Cllr Grunshaw's vehicle on the car park between 9.42am and 12.15pm.
282. The evidence from Cllr Grunshaw's claim forms and the LCC car park records would suggest that Cllr Grunshaw did not return home between the meetings at LCC. It is more likely than not that these claims were falsely made.
283. Entry 40 of the attached spreadsheet relates to a claim for 19 January

2011, Cllr Grunshaw claimed £23.25 subsistence between 8am and 6pm and £27.90 mileage in respect of Education Committee plus Bitesize briefing at LCC. He claimed subsistence £7.45 between 4pm and 9pm and £24.08 mileage in respect of a LPA seminar at Hutton Hall. The LCC car park records do not have a time of arrival for Cllr Grunshaw's vehicle but have recorded his vehicle leaving the car park at 4.40pm.

284. The evidence supports that Cllr Grunshaw went directly to Hutton Hall when he left the LCC car park. It is more likely than not that these claims were falsely made.
285. Entry 45 of the attached spreadsheet relates to a claim for 15 March 2011. Cllr Grunshaw claimed £5.00 subsistence between 10am and 2pm and £29.90 mileage in respect of an Education Scrutiny Committee meeting at LCC. He has claimed £24.94 mileage in respect of a LPA Inspection Interview at Hutton Hall and claimed he left home at 12.30pm. The LCC car park records have shown Cllr Grunshaw's vehicle on the car park between 9.40am and 11.55am.
286. The evidence from Cllr Grunshaw's claim forms and the LCC car park records would suggest that Cllr Grunshaw may have gone directly to Hutton Hall after he left the LCC car park. It is more likely than not that these claims were falsely made.
287. Entry 46 of the attached spreadsheet relates to a claim for 22 March 2011. Cllr Grunshaw claimed £5.00 subsistence between 9am and 1pm and £29.90 mileage in respect of an Education Matters meeting at LCC. He

has also claimed £24.08 mileage in respect of a LPA Community Safety Partnership meeting at Lancaster and recorded he left home at 1pm. The LCC car park records have shown Cllr Grunshaw's vehicle on the car park between 12.20pm and 12.45pm.

288. The evidence from Cllr Grunshaw's claim forms and the car park records would suggest that Cllr Grunshaw went directly to Lancaster after he left the LCC car park. It is more likely than not that these claims were falsely made.
289. Entry 49 of the spreadsheet relates to a claim for 18 May 2011 when Cllr Grunshaw claimed £7.45 subsistence between 9am and 1pm plus £24.08 mileage for a meeting at Hutton Hall. He has also claimed £5.00 subsistence between 12pm to 5pm and £20.70 mileage for a meeting at LCC on the same day. Cllr Grunshaw has said that he returned home to Fleetwood between the meetings and that it is evidenced by his claim form.
290. The ANPR evidence has shown Cllr Grunshaw's vehicle in the Little Singleton area at 9.09am that day heading towards Kirkham and at 9.27am in the Lea area heading towards Preston. At 12.52pm the ANPR evidence showed Cllr Grunshaw's vehicle in the Preston area heading to Lea and at 1.08pm in the Kirkham area heading toward Little Singleton. (see attached map)
291. The evidence shows that if Cllr Grunshaw's vehicle was heading from Kirkham towards Little Singleton at 1.08pm (away from Preston). It is not

possible for Cllr Grunshaw to have left home at 12pm for a meeting at LCC when the ANPR database showed his vehicle in the Little Singleton area; travelling towards his home address in Fleetwood. The evidence shows that Cllr Grunshaw could not have left his home at 12pm if he was travelling towards his home address at 1.08pm.

292. Entry 50 of the spreadsheet relates to a claim for 21 June 2011. Cllr Grunshaw claimed £5.00 subsistence between 9am and 1pm and £20.70 mileage for an Education Scrutiny Committee at LCC. He has also claimed £7.45 subsistence between 3.30pm and 9pm and £24.08 mileage for a LPA Resource Briefing plus Seminar at Hutton Hall. Cllr Grunshaw's identification pass has shown him at LCC at 12.06pm and 12.44pm. Cllr Grunshaw's vehicle was shown on the LCC car park between 9.20am and 2.50pm.
293. Cllr Grunshaw has recorded on his LPA claim form that he left home at 3.30pm to attend Hutton Hall. The LCC car park record have shown his vehicle leaving at 2.50pm. Cllr Grunshaw stated in interview it would take 35 to 40 minutes to travel from Preston to Fleetwood. The evidence shows that Cllr Grunshaw may have gone straight to Hutton Hall after leaving the LCC car park and not to his home, therefore his mileage claims were false.
294. Entry 51 of the spreadsheet relates to a claim for 19 July 2011. Cllr Grunshaw claimed £5.00 subsistence between 8am and 12pm and £20.70 mileage in respect of a meeting at LCC (Education Matters). He also

claimed £7.45 subsistence between 1pm and 5pm and £19.78 mileage, in respect of a LPA meeting held at LCC. Cllr Grunshaw has claimed he returned home to Fleetwood between the meetings and that it is evidenced by his claim form.

295. Cllr Grunshaw in his prepared statement has stated that *"I believe that there was enough time between the two sessions to return home to Fleetwood before coming in to County Hall for the afternoon session."* He added *"However it is possible that one of these claims is incorrect and I did not return home between the two sessions."* He denied he acted dishonestly in favour of negligence.
296. The ANPR evidence for 19 July 2011 showed Cllr Grunshaw's vehicle in the Little Singleton area at 11.25am heading towards Kirkham and at 11.44am in the Lea area heading towards Preston. At 4.44pm Cllr Grunshaw's vehicle is shown in the Preston area heading towards Lea (away from Preston). The LCC car park records for that day showed his vehicle on the car park between 11.55am to 1.40pm and 2pm to 4.35pm.
297. The ANPR evidence and the LCC car park records show that Cllr Grunshaw made only one trip to Preston on the 19 July 2011, therefore his mileage claims were wrongly made.
298. Entry 52 of the spreadsheet relates to a claim for 14 December 2011. Cllr Grunshaw claimed £7.45 subsistence between 7.30am and 12pm and £19.78 mileage, in respect of the full LPA meeting at LCC. He also claimed £5.00 subsistence between 1.30pm and 4pm and £20.70 mileage

in respect of a Bite Size Briefing at LCC. Cllr Grunshaw has claimed he returned home to Fleetwood between the meetings which is evidenced by his claim form.

299. Cllr Grunshaw in his prepared statement stated that he could not remember whether he returned home between the meetings. He denied that he acted dishonestly in favour of negligence.
300. The ANPR evidence for 14 December 2011 showed Cllr Grunshaw's vehicle in the Lea area at 9.21am heading towards Preston. At 1.38pm Cllr Grunshaw's vehicle is shown in the Preston area heading towards Lea and at 1.56pm in the Kirkham area towards Little Singleton. The LCC car park records showed Cllr Grunshaw was parked between 9.30am and 1.20pm.
301. The evidence shows that if Cllr Grunshaw's vehicle was heading from Kirkham towards Little Singleton at 1.56pm (away from Preston). It is not possible for Cllr Grunshaw to have left home at 1.30pm as he claimed, therefore his mileage and subsistence claims were wrongly made.
302. Entry 53 of the spreadsheet relates to a claim for 12 January 2012. Cllr Grunshaw claimed £7.45 subsistence between 8.30am and 12.30pm and £24.08 mileage, in respect of a Planning Working Group meeting at Hutton Hall. He also claimed £5.00 subsistence between 1pm and 4pm and £20.70 mileage in respect of a Bite Size meeting at LCC. Cllr Grunshaw has claimed he returned home to Fleetwood between the meetings and which is evidenced by his claim form.

303. The ANPR evidence for the 12 January 2012 showed Cllr Grunshaw's vehicle in the Lea area at 9.31am heading towards Preston. At 2.15pm Cllr Grunshaw's vehicle was in the Preston area heading towards Lea and at 2.38pm in the Kirkham area heading towards Little Singleton (away from Preston). LCC car park records showed Cllr Grunshaw vehicle parked between 12.13pm and 2.07pm.
304. The ANPR evidence shows that Cllr Grunshaw's vehicle left the LCC car park at 2.07pm as his vehicle was shown leaving the Preston area at 2.15pm. Cllr Grunshaw has claimed he left his home address at 1pm to attend a meeting at the LCC, having returned home at 12.30pm, a journey that Cllr Grunshaw stated in interview would take him 35 to 40 minutes. However the evidence shows that Cllr Grunshaw went direct to the LCC from Hutton Hall therefore his mileage claims were wrongly made.
305. Entry 54 of the spreadsheet relates to a claim for 30 January 2012. Cllr Grunshaw claimed £18.06 mileage in respect of a Budget Briefing at the former LPA at Lockside, Preston and recorded the time he left and returned home as 10am to 1pm. He also claimed £5.00 subsistence between 12.30pm and 5pm and £20.70 mileage, in respect of attending a Workshop on NHS Reforms at LCC. Cllr Grunshaw has claimed he returned home to Fleetwood between the meetings which is evidenced by his claim form.
306. The ANPR evidence for 30 January 2012 showed Cllr Grunshaw's vehicle in the Lea area at 10.42am heading towards Preston. At 2.05pm Cllr

Grunshaw's vehicle was in the Preston area heading towards Lea and at 2.21pm in the Kirkham area heading towards Little Singleton. The LCC car park records showed Cllr Grunshaw was parked between 12.29pm and 2pm.

307. The ANPR evidence shows that Cllr Grunshaw left his home address in Fleetwood at 10am when he is shown to be heading towards the Preston area at 10.42am. The car park records also support the ANPR evidence that Cllr Grunshaw left the LCC at 2pm when his vehicle was shown to be leaving the Preston area at 2.05pm.
308. Cllr Grunshaw has claimed that he arrived home after the meeting at the former LPA at 1pm, he has also claimed he left his home address for a meeting at the LCC at 12.30pm. The ANPR evidence and the car park times discredit Cllr Grunshaw's account and show that he went straight to the LCC when his meeting at the former LPA finished, therefore his mileage claims were wrongly made.
309. Cllr Grunshaw said after reviewing the ANPR data for the five incidents and the routes, that he was of the view that the ANPR records were not complete.
310. He said the claims were made as and when he had the time in a busy schedule to do so and that he completed an LPA claim one month and an LCC one the following month. He said that he did not keep copies of the claims he made to each authority.
311. Cllr Grunshaw said that he may have "*fallen into error*" and it was possible

that he made double claims in respect of some or all of the five dates. He said he submitted the claims in all honesty and any double claims arising from the claims process arose not from deceit, dishonesty or fraud, but his own carelessness or negligence.

312. Cllr Grunshaw said that there may have been occasions when he went directly from one meeting to another and the errors occurred due to the way he completed his claim forms.
313. The way in which Cllr Grunshaw completed his claim forms and the fact he did not keep previously submitted claims or a diary, helps demonstrate the chaotic working arrangements that Cllr Grunshaw had adopted when completing and submitting his claims.

Investigator's conclusion

314. Cllr Grunshaw submitted expenses to three different authorities, the processes for which are detailed below.
315. The LCC process for submitting claims is a computerised system. Cllr Grunshaw would submit his claims electronically for processing. The policy implemented from 1 April 2011, states that Councillors' must keep receipts for a period of three years. Cllr Grunshaw did not keep receipts and was never asked to produce any. Cllr Grunshaw was however in breach of the LCC policy by not keeping receipts.
316. The LPA process for making claims is a paper based system and Cllr Grunshaw submitted claims for processing to the LPA or directly to the

LCC. Christine Nuttal has explained that if claims were submitted directly to LCC, she would forward them to the LPA for checking. The only checks the LPA carried out were to establish if the form had been fully completed. There was no process to verify the items claimed.

317. The WBC process for making claims is a paper based system. Random checks on claims at a ratio of one in five were carried out by a processing officer to verify accuracy.
318. Cllr Grunshaw acknowledged when submitting electronic or paper claims, the declaration confirmed expenditure was being claimed to enable the performance of his duties. He also acknowledged that by accepting the declaration he was declaring the entries as accurate.
319. The analysis of evidence between 2009 to 2012 has shown that Cllr Grunshaw has falsely claimed expenses for approximately £549.12 from LCC, LPA and WBC. This figure has been calculated using subsistence and mileage claimed by Cllr Grunshaw.
320. As no receipts were kept, it has not been possible to prove or disprove the amounts claimed by Cllr Grunshaw for expenditure incurred. Therefore only duplicate subsistence claims have been used as part of the calculation.
321. The three authorities operate a different mileage rate per mile and those rates have been factored in when calculating the above figure.
322. Cllr Grunshaw has admitted during interview he may not have returned home between all of the meetings he had claimed for. The LCC car park

records and ANPR system evidence this may have been the case.

323. Therefore if he attended two meetings on the same day for two different authorities and the evidence has brought into question whether he returned home between meetings, then a single trip to each authority has been used in the calculation.
324. The analysis of the claim forms between 2009 to 2012 also highlighted 28 potential claims that Cllr Grunshaw had not claimed.
325. The evidence clearly shows that Cllr Grunshaw has made a number of false claims, however he denies that he acted dishonestly. He has explained that it was his carelessness and negligence that led to errors.
326. The evidence has shown that on a number of occasions a criminal offence of False Accounting may have been committed by the Police and Crime Commissioner for Lancashire, Clive Grunshaw.
327. The IPCC Commissioner will consider whether the report should be referred to the Crown Prosecution Service for further consideration.

Darren Quinlan
Deputy Senior Investigator
15 September 2013