Mrs Copeman, Welney

*[queries raised by DC Foreman (LF) and/or her DI, received by Peter Cox by email 18th May 2021, answered 7th June 2021]*

LF’s questions in black

Peter Cox’s response in red.

Please note that Welney Parish Council managed Welney Parish Hall and Welney Playing Field Charity (including the old Pavilion and new William Marshall Centre) for much of the time Mrs Copeman was Parish Clerk and her EOY accounts included details of all those. Except where specifically noted, reference to “Council” below may include all funds it managed.

unauthorised cheque payments :

were these cheques ever drawn / cashed ?.

Yes of course, I would not have included them otherwise.

Have a look at my worksheet “suspicious transactions” on the USB stick. It lists on the left (pink-headed columns) exactly that, cheque stubs that looked suspicious because, e.g. they were blank, altered, missing details, etc. I then checked those against Barclay’s fiche statements (which I copied several hundred pages of and sent to you as PDF files) to check whether banked or not. I also checked Council minutes either side of the transaction date to see if authorised. (I provided links to those minutes online). The green-headed columns on the right show my findings. Cheques not banked are noted as such and are not included in the right cash columns. Cheques which were minuted and/or which could (possibly) have been genuinely for Council expenses are noted (extreme right) and not included in my theft figures.

These additional cheques have not been paid into Mrs C’s  account.

My task for the Council was to establish the amount of Council funds Mrs C took without permission and not in payment of any Council related expenses, not to show what she did with the money thereafter.

I believe I’ve complied with local government guidelines on what constitutes theft.

I think the bank account you refer to was a joint account with her husband. Did she have other bank or savings accounts or Building Society mortgage accounts? Have you looked at the accounts of her two sons? They may be revealing. Also see comments below about cheques cashed.

What can the bank tell us about these cheques ?

A great deal.

They can supply photocopies of both sides of each cheque.

They did so for Peter Gardiner (PG) when Chair of the Council for cheques on the original Sept 2018 “Maigret” list. I gave you PDF copies of those cheques last year.

They show the 2 signatures authorising payment, - usually Mrs Copeman and one other.

We could see Mr Goodger’s signature was forged on a number of cheques presumably by Mrs Copeman as no one else on the Council had access to cheque books, and evidence of trial signatures you found in the bag of papers you received in April 2019.

The reverse shows stamps of our bank and the one money was paid into.

Cheques cashed over the counter should show signature of recipient on reverse, although I’ve seen one that didn’t. Cheques with her signature on the reverse prove she took the money even though not paid into her bank account.

Photocopies of all the other (additional) cheques need to be sought urgently by CID as previously discussed. PG, having left the Council, was not in a position to do that during our investigation and I never have been. Receiving bank stamps will reveal the account credited.

Play equipment bank account :Can you explain the £56.27 ( I am not sure I understand this )

This was a ring-fenced high interest earning account without cheque facility. In order to steal from it Mrs C had to transfer fund to the current account first, then draw unauthorised cheques from that.

Rows 46-60 of the Play Equip worksheet on the USB stick summarises money in and out (detailed in rows 2-44). You will see the large amount she repaid was £32.27 less than the unspent balance, to which I added a notional sum of £24 to represent interest Council would have received had the money not been transferred out to a non-interest account. The task PG & I were given was to show what the Council lost as a result of Mrs C’s activities, even if it was an estimate, and that’s what we have done.

Barclays Bank should be able to provide accurate figures. PG and I were not in apposition to check. If that is a problem, then simply delete the £24 from the total.

In relation to all the below

Welney parish hall cash account :- £7400.70

Weney PF and Pavillion cash missing £661.20

William Marshall centre cash £1676.57

Allotments association £334.59

Fundraising money missing - £600.64

what proof do we have that Mrs Copeman was ever given this money ?

In virtually all cases, Mrs C’s own written evidence - entries in her cash books or EOY accounts

Hall and Pavilion/Playing Field.

Mrs C’s various hand-written cash books (which I copied and emailed to you 6th Feb this year) show itemised income and expenses paid from that.

We also have her accounts EOY balances as at April 2017 which I copied to you a long time ago. Further copies attached.

William Marshall Centre (WMC):

I have not found any proper bookkeeping by Mrs C or any of her successors to date, but Mrs C has shown some entries on her EOY accounts. I provided copies of EOY balances. You interviewed ex-Cllr Donna Denyer who took over from Mrs C as lettings clerk for the building so you already have her evidence.

Allotment Assoc. Run by Mr & Mrs C, but supposedly managed by a WPC committee.

Treasurer was Mrs C. The details shown on the worksheet on the USB stick show holders names as shown by Mrs C as Parish Clerk in the Council minutes. When the Assoc folded, there was, according to Mrs C’s own figures, the credit balance I’ve shown in the Theft Summary, but I found no trace of that being credited to the Council’s bank accounts. At least one of the holders (Mrs Barr) will be able to name all the other holders for you to interview.

Fundraising. The worksheet on the USB stick shows source details from Mrs C’s cash books.

Were there any invoices

No.

or even  witnesses who could say she was given the cash that is now listed as missing

Many of the fundraisers, allotment holders and users of the Parish Hall, Pavilion and WMC are available to verify the cash they gave Mrs C. You interviewed Donna Denyer so should have details of what she raised but she was only involved in (I think) 2016-17. I can supply a list of others if you wish to interview them.

We have a receipt book Mrs C used but it only covers 2012-14.

Emptying of Hall slot-meters should have been witnessed and details recorded on a form. I initiated a system and designed a form when I became Hall Treasurer in 2002 after my predecessor embezzled cash. Mr Goodger was aware of that system having been ex-officio member of the Hall Committee, and witnessed emptying of slot meters before the Council took control of the Hall in 2004/5.

I understand emptying was witnessed for a short while after the take-over, but that was soon allowed to lapse and Mrs C did it on her own for the vast majority of the time.

I know that Mr Goodger accompanied Mrs C on a few occasions when she emptied the electric slot meters at the Pavilion, and the amounts were minuted but not much banked.

would anyone else have had access to this  money  ?

See next three Q/As.

Mrs C took home all cash received.

anyone else have access to the meters ?

Pavilion: Pat Rix dealt with Pavilion cash (lettings, meters, care-taking and cleaning exps) until 2006 when her duties were taken over by Mrs C.

Hall: I’m not aware of anyone other than Mrs C having access to the Hall meters

how were the meters accessed ?

Hall meters- normally monthly by Mrs Copeman just before each Council meeting.

Pavilion. Don’t know, ask Mrs C or Mr G.

if it was by a key or a code who had access to this ? I

Both Hall and Pavilion were by key. I am not aware of anyone else having a key to either.

Solar generation feed in tariff - £220.05

What evidence do you have that Mrs C took it ?

None at all.

A new solar powered system was fitted to the roof of our new community building, (WMC) at the factory before delivery in June 2016. The Council only received income from Oct 2016, and I explained my **suspicions** to you by phone earlier this year about who received the income between June and Oct. 2016.

This is all shown in detail on my worksheet “FIT” on the USB stick you have. Rows 3 and 17:

*“This …..is what appears to be missing from the income generated. Who received the payments for these 3.5 months? Installer (Fosters), builder (MRC), Mrs C herself, or was she late in completing the paperwork? There may be a totally innocent reason, but needs checking. The income was definitely not received by the Council.”*

The Council only received income from October 2016 when Mrs C competed a registration form showing the Council’s bank account to receive payment.

E.On need to be contacted to find out what their records show (1) was it a new meter starting at zero? (2) if so, who did they pay before the Parish Council’s first claim by when the meter reading was 3,248 units?

Enquires involving E.On, Fosters and MRC are beyond my remit or authority and I left it in your hands to follow up as discussed.

Who else had access to this ?

Dozens of people had access to the storeroom where the meter is, but, see next Q&A

How is this money normally paid ?

Meter readings have to be submitted to E.on quarterly who then pay by giro into the bank account shown on the registration form submitted.

The Photocopier / toners and ink cartridges

Neither were part of my theft summary so I suggest no need to pursue in view of all the other outstanding work on this case.

I mentioned the regular photocopier entries in the old R&P book seemed extremely high but I didn’t have time or resources to check.

The printer colour ink cartridges and parcel post charges to Loughborough which Mrs C claimed as expenses in 2017 were examples of many smaller suspicious activities I discovered in her expense claims. I believe the beneficiary was one of her sons who attended Loughborough University probably using the Council’s laptop (and printer?) given to him (by KG?) 10 years earlier for archive work. (The laptop was the one you retrieved from someone unnamed late last year). If her son was questioned, he might be worried enough about his reputation to persuade his mother to own up to everything.

This is going to be very hard to prove as how can we say how much was printed and for what ? ,

Who else had access or used it other than Pat / where was the photocopier located

See above

 The money from Amy Markhams funeral.

Again this was not included in my theft summary

Can anyone say that they handed the money to Mrs C ?

Yes.(I believe it was Dennis Markham who you interviewed in relation to suspicions he had about Mrs C embezzling funds from Bishops Land Charity

Is there a record of this being logged anywhere ? .

Yes, in the accounts, and on my worksheet on the USB stick. “fundraising and donations”, rows 41 and 42 show the money was banked into a Council bank account. It was NOT stolen.

Once you have answered these questions the case will be reviewed again.

Kind Regards Larissa

During Mrs C’s last police interview she ? It is not enough of an admission and this would be criticise.

As I indicated all along Mrs C hasn’t paid into her account the missing £21,866.63.  We can prove from her account that she has paid in just over £7000 of council money.  She paid back £8701.96 in July 2017.

So she paid back more than you say you can prove she stole. Doesn’t that seem odd?

The 2 amounts she paid back just before her successor took office topped-up 2 bank accounts to what they should have been or what was shown in her EOY accounts. I believe that was an attempt to cover her tracks, not remorse.

We only have Mrs Copemans accounts dating back to 2009 anything before that is unavailable and therefore we will not be able to prove further back.

You refer to bank accounts.

However we do have other accounts and documents to help us:

1. Mrs C’s annual (EOY) accounts for the Council in 2001 and from 2003 onwards:
2. Mrs C’s annual (EOY) accounts for the Parish Hall from 2005
3. AGARs for EOY 2002 onwards.
4. Six of Mrs C’s cash books (Receipts and payments) back to 2005 copies of which I emailed to you
5. Receipts and Payments books back to the 1990s (from memory). Several pages in 2005 and 2006 show lots of alterations and suspicious entries which I showed you at the WMC in Dec 2020 and later copied to you - double salaries, alleged payments to EA Air Ambulance (which you later confirmed EAAA did not receive), etc. Many pages with forged signatures of the then Chair, Mr Goodger.
6. Council and Parish Hall bank fiche statements back to 2006. As you know, these are better than standard statements because they breakdown deposits into cash and cheques enabling me to show how little of the cash Mrs C received was banked.

The annual accounts and R&P/cash books show Mrs C’s records of cash received and spent on Council business. I used her figures then deducted Barclays figures of cash actually banked to give a balance of what “went missing”

Peter Cox, 7th June 2021.

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