

Whistleblower's correspondence with Mr Roger Brisley: 2016-2022

2016

Complaint about Clerk to Potto Parish Council

From: [REDACTED]

Date/Time:
Mon, 22 Feb
2016, 12:57

To: Potto Parish Council

Joanne

Please find attached [REDACTED] copy of Section 'L', [REDACTED] April 2014 Complaint about you, ascouncil clerk.

I request that Section 'L' be thoroughly investigated now and I suggest that the following steps are carried out in a timely and competent manner.

- 1) This email be circulated to all councillors.
- 2) This topic be included on the next parish council agenda as a separate agenda topic item.
- 3) Your 'Complaints Handling Procedure' should be followed. Please forward me a copy of this whole procedure (including any appendix, etc) "*promptly*", in accordance with the FOIA.
- 4) As clerk, you may wish to research and circulate extracts from various documents, such that councillors are able to prepare properly for this council meeting and are appraised of both their council and legal responsibilities. This will likely include sections of the LGA 1972, the Audit Commission Act 1998 and 'The good councillor guide', etc
- 5) As clerk, you may also wish to take advice from various experts, such as YLCA, HDC, PKF Littlejohn LLP, a HR Specialist, your internal auditor, etc. All such advice should be in written form, carefully retained in council records, circulated to all council members and summarised in the council minutes.
- 6) For the avoidance of all doubt, you are reminded again that failure to carry out a thorough and meaningful investigation will be further robust evidence that this council has failed to demonstrate '*adequate systems of internal control*' or '*sound Governance*' during 2015-16.

If you lack the capacity to understand the serious implications of these council failures, please ask and I can offer you some further support and guidance.

Electors have the right to make substantiated Complaints about public officials and to have them investigated thoroughly, competently, fairly, openly and dispassionately. I wish to exercise that right.

7) I request that you keep me informed of the nature and progress of this investigation and that meaningful and accurate minutes are published covering each step, in particular of the council's eventual Resolution(s) and the remedial actions that conclude the investigation into this Complaint.

Lastly, you will note that your external auditor has provided written evidence to show that this council has been in breach of the Law on multiple occasions and across multiple topics (including the issue and publication of agendas) and has stated that your statutory Annual Return was completed in an unlawful (and thereby Fraudulent) manner. This will have serious implications for those involved.

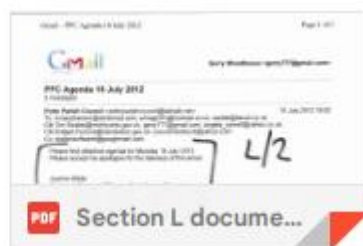
Please do not hesitate to ask if any further support or clarification is necessary.

Please acknowledge receipt of this email and both attachments.

Regards

[REDACTED]

2 Attachments • Scanned by Gmail



From: [REDACTED]

Date/Time:
Mon, 22 Feb
2016, 13:00

To: Roger Brisley

Dear Roger

Would you please be kind enough to confirm to me that the clerk is keeping you informed of this most unfortunate matter?

Kind regards,

[REDACTED]

From: [REDACTED]

Date/Time:
27 Feb 2016,
11:45

To: Potto Parish Council

Joanne

This is my second request that you confirm receipt of this email, first sent to you at 12:57pm on 22 Feb 2016.

Please confirm safe receipt without any further delay.

Regards

[Redacted]

Internal Audit of Potto Parish Council Annual Return

From: [REDACTED]

Date/Time:
Wed, 6 Apr
2016, 18:22

To: Roger Brisley

Dear Roger

Please see the attachment, which I believe is self explanatory. This is provided for your ref only - no specific action is requested.

If you have any queries, please don't hesitate to ask.

Kind regards

[REDACTED]

One attachment • Scanned by Gmail



From: Roger Brisley

Date/Time:
6 Apr 2016,
21:33

To: Potto Parish Council, [REDACTED]

I acknowledge receipt of your email

Roger Brisley

> <note to clerk re 2015-16 Annual Return April 2016.pdf>

From: [REDACTED]

Date/Time:
6 Apr 2016,
22:59

To: Roger Brisley

Thank you

From: [REDACTED]

Date/Time:

23 Apr 2016,
14:00

To: Roger Brisley

Dear Roger

I have been advised by the council that their 2015-16 Annual Return is presently with you and as a result they appear unable to provide me with a copy.

Perhaps you would be kind enough to scan / email a copy to me.

Thank you

[REDACTED]

From: [REDACTED]

Date/Time:

1 May 2016,
14:24

To: Roger Brisley

Roger

Would you be kind enough to provide me with an update, please?

Thank you

[REDACTED]

2018

Internal Audit of Potto Parish Council's 2017-18 Annual Return

From: [REDACTED]

Date/Time:

Wed, 2 May
2018, 16:00

To: Roger Brisley

Dear Mr Brisley

I note that you have been appointed to carry out the internal audit of the parish council's Annual Return (AR) for 2017-18. I have a right, as an elector of the parish, to contact you regarding this audit work.

I note that your audit report for last year, the 2016-17 Annual Return, included the statement "**The council is operating as it should be**". This statement was read out to the assembled council by cllr Wilde during both the August and September 2017 meetings and this statement was emphasised and published in the minutes for each of these meetings.

However, this statement appears to be entirely at odds with the facts.

The following is a list of topics, with examples, which suggest that your statement cannot be accurate.

1. The council operates without proper financial controls

For example, it makes payments without authorisation, it makes excessive and out of control payments, it has inadequate budget control, the clerk's salary has risen by 300%+ over last 4 years, it has ineffective assessment of financial risk, it does not publish accurate financial documents (eg Annual Return, Openness data), most, sometimes more than the entire precept tax income is spent on audit investigations, etc.

2. The council operates contrary to Law

For example, it has not held a single council meeting in accordance with the LGAs since 2011; it conducts business not shown on agendas, it routinely breaches the FOIA and has a string of Decision Notices from the ICO describing these breaches, it publishes incomplete minutes and all outside the maximum timescale, it breaches the Publicity Code, it refuses to correct errors with the registers of member interests, it fails to publish the Annual Return data, etc.

3. The council is unprofessional, deceitful and untruthful

For example, it published unsubstantiated opinion, innuendo, propaganda and false details in the minutes, provided false details to the Tribunal Judge (who stated that he did not believe the council's evidence), provided false details to a journalist which were then published in local newspaper articles, sent untrue details to the external auditor, published false details in the council's newsletter, etc.

4. The council lacks effective 'internal control'

For example, it fails to address the remedial actions specified in the action plans, it fails to investigate complaints properly, it never acknowledges fault, it fails to review 'risk', it fails to handle correspondence properly, it fails to review FOIA complaints, it refuses to follow the parish plan, it refuses to act for its electors, it acts as a private clique to facilitate its own agenda using public money, etc.

5. The council lacks sound governance

For example, it fails to acknowledge or to act upon the output of audit investigations (all remedial actions remain outstanding), the clerk refuses to be responsible for own job description, the council refuse to accept or to review why a member was found Guilty by the District Council's Standards Hearing Panel of breaching the Code of Conduct with an act that is classified as Criminal activity, members regularly bring the council into disrepute with electors and authorities alike, 'maladministration' remains embedded and rampant, etc

The council and external auditors have full details and substantiating evidence to support each of the above facts. Much of this data is shown in Objection letters, detailing the previous False and fraudulent assurances made by the council on their Annual Returns. You may wish to obtain a copy of these letters and appraise yourself of this data.

In light of these facts, I contend that your statement "**The council is operating as it should be**" is wholly inappropriate.

However, if you still consider this statement to be valid and appropriate, please provide me with copies of data to explain your rationale.

Otherwise if, upon reflection, you now consider your statement to be ill-conceived and inappropriate, I suggest that a suitable and detailed explanation be included in your audit report for the 2017-18 AR. I would also request that all such audit statements be accurate, substantiated and appropriate in future.

Notably, S1.34 of the Governance and Accountability Guide states that a council must undertake an effective internal audit. To be *effective*, the statements or conclusions in your audit output are to be unbiased, fair and substantiated with robust evidence. I may wish to request a copy of this evidence.

The council and external auditor will be advised of your response to this request. Please acknowledge receipt of this email.

Regards

[REDACTED]

NB - copy to PKF Littlejohn LLP for reference only.

.....

From: Roger Brisley

To: Potto Parish Council, [REDACTED]

Date/Time:
Wed, 2 May
2018, 23:51

Dear [REDACTED]

I acknowledge receipt of your email of today regarding Internal audit of [Potto] parish council's 2017-18 Annual Return.

I do not intend to waste my time or the Parish Council and its electors monies answering the issues raised by you. You have the right to address the issues you raise with the External Auditors. I do not consider that I am obliged (or even authorised) by law or regulations to consider with you the matters raised. I should add that much of the issues raised by you are outside the remit of my work as Internal Auditor and I would be unable to comment in any event.

If you believe that I should consider the issues raised then you should provide me with the authority (i.e. the legislation and any relevant regulations made under it) which obliges me to consider the issues and to provide you with my responses.

Yours sincerely

Roger Brisley

From: [REDACTED]

Date/Time:
7 May
2018, 18:40

To: Roger Brisley

Dear Mr Brisley

Thank you for your prompt and enlightening response to my enquiry dated 02 May 2018. Your response suggests that my request was not understood clearly; I'd like to make the following clarifications.

Your scope

I didn't ask or expect you to spend time or money '*answering*' the points raised in my enquiry. As you correctly state, these matters are for the External Auditor. My understanding is that the scope of your remit extends to scrutinising the validity, or otherwise, of the council's assertions and completing questions A to K on the internal audit statement. That's it.

However, you should be made aware of any significant mendacious activity or prolonged problems that affect the council's business, as this could impact upon the '*effectiveness*' and focus of your scrutiny during the audit.

This 'awareness' is the primary reason as to why I wished to bring these topics to your attention.

My enquiry

My enquiry was about the validity of your statement, "**The council is operating as it should be**", included in last year's internal audit report.

However, I have yet to see a scrap of evidence to substantiate this statement. Conversely, I have seen much evidence, validated by the External Auditor, the Information Commissioner, the Monitoring Officer and the Tribunal Judge which demonstrates that your statement is inappropriate and wholly invalid.

I have already quoted directly from legislation (Accounts and Audit Regulations 2015), describing how your internal audit must be *effective* in evaluating the *effectiveness of risk management, control and governance processes* at the council.

I must assume that your statement was made following this '*effective evaluation*'. It is entirely reasonable, in the face of much proven evidence to the contrary, to ask you to explain the rationale used to support your statement.

For some as yet unconfirmed reason, you have chosen not to do so.

If it is the case that there is no evidence to support your statement, I would suggest that the obvious conclusion would be that your statement is invalid. If so, it follows that the internal

audit was 'not effective', because it provided False and misleading details, which were subsequently highlighted to council members and then published in the minutes of two council meetings.

The council, who remain responsible for the '*effectiveness*' of the internal audit work, need to be aware of this serious '*weakness*', as it engages directly with assertion 6 on the council's Annual Governance Statement. Whilst providing false and fraudulent assertions on the Annual Returns has unfortunately become routine at this council, such maladministration does, obviously, invite robust Objections to be sent to the External Auditor. The time and effort

This is not what electors want; electors deserve a democratic, open, fair and lawful council. Initiating this chain of events does not demonstrate sound governance, proper control or professional conduct. This is why I asked if you had any evidence to support your statement; as such evidence may avoid this undesirable chain of events entirely.

In conclusion, if you continue to choose not to provide any evidence to support your statement, the matter will likely be referred to the appropriate authorities.

Please acknowledge receipt of this email.

Regards
[REDACTED]

.....
From: Roger Brisley

To: Potto Parish Council, [REDACTED]

Date/Time:
8 May 2018,
08:51

Dear [REDACTED]

I would refer you to my email of 2 May 2018.

Yours sincerely

Roger Brisley

2019

Internal Audit at Potto Parish Council for 2018-19 AGAR

From: [REDACTED]

Date/Time:
Mon, 3 Jun
2019, 11:31

To: Roger Brisley

Dear Mr Brisley

I note that Potto council 'have agreed' that you are to carry out the internal audit of the parish council's accounts (AGAR) for 2018-19. I have a right, as an elector of the parish, to contact you regarding this audit work.

I note that your audit letters dated July 2017 and June 2018 state that you "consider the activities of the council to be properly controlled".

However, this summary statement appears to be entirely at odds with the facts.

Last year I raised concerns with you about the council's effectiveness of its risk management, internal control and governance processes. Your response was that "I do not intend to waste my time or the Parish Council and its electors monies answering the issues raised by you".

The council's external Auditors have now been investigating and substantiating these irregularities since 2014. I contend that it is not a 'waste of your time' for you to bring a systematic and disciplined approach to these matters - it is the task that you are paid to do. In light of the above, can you offer me any assurances that your audit work for 2018-19 will challenge/review the adequacy of the council's systems of internal control and be designed to improve the effectiveness and efficiency of the council's systems and operating procedures? In short, will your output demonstrate that the internal audit is effective? Please acknowledge receipt of this email.

Regards

[REDACTED]

NB - copy to PKF Littlejohn LLP for reference only.

From: Roger Brisley

Date/Time:
Mon, 3 Jun
2019, 13:03

To: Potto Parish Council, [REDACTED]

Dear [REDACTED]

I acknowledge receipt of email of 3 June 2019. I would refer you to my email of 2 May 2018 which, for clarity, I reproduce below.

"Dear [REDACTED],

I acknowledge receipt of your email of today regarding Internal audit of [Potto] parish council's 2017-18 Annual Return.

I do not intend to waste my time or the Parish Council and its electors monies answering the issues raised by you. You have the right to address the issues you raise with the External Auditors. I do not consider that I am obliged (or even authorised) by law or regulations to consider with you the matters raised. I should add that much of the issues raised by you are outside the remit of my work as Internal Auditor and I would be unable to comment in any event.

If you believe that I should consider the issues raised then you should provide me with the authority (i.e. the legislation and any relevant regulations made under it) which obliges me to consider the issues and to provide you with my responses."

I should be grateful if you would forward a copy of this email to PKF Littlejohn (since you do not share your contacts email address with me)

Yours sincerely

Roger Brisley

From: [REDACTED]

Date/Time:

7 Jun 2019,

10:51

To: Roger Brisley

Dear Mr Brisley

Thank you for your prompt acknowledgement dated 3rd June to my email dated 2nd June 2019.

I asked you about the scope, adequacy and hence the *effectiveness* of your internal audit work for Potto council's 2018-19 AGAR. Unfortunately, your response was only to repeat the details you kindly sent me last year, about your audit scope for the 2017-18 AGAR, where you stated that *'you don't intend to waste your time'* on these issues.

I can only conclude, therefore, that *'you don't intend to waste your time'* again on these same issues for the current 2018-19 AGAR at Potto council. However, the words in my email to you dated 2nd June 2019 were carefully copied from the relevant Regulations and guides that describe your responsibilities.

It follows, therefore, using your words, that you are not intending to *'waste your time'* in abiding by these Regulations and guides, whilst undertaking the internal audit of Potto council's 2018-19 AGAR.

In light of this revelation, I can conclude only that your internal audit for the 2018-19 AGAR is not *'effective'*.

Regards

[REDACTED]

From: Roger Brisley

To: Potto Parish Council, SBA, [REDACTED]

Date/Time:
7 Jun 2019,
15:12

Dear [REDACTED]

I have received your mail of 7 June 2019. My email of 2 June 2019 was to remind you of how I would deal with your enquiries. For clarity I will not deal with any correspondence from you unless you can provide me with the authority you have to demand that I do. I am not aware of any statute or legislation that requires me to respond to you and you have not done so either, this year or last year.

I consider you are a vexatious correspondent and must inform you that I will not answer or acknowledge any further correspondence from you.

Yours sincerely

Roger Brisley

2020

Internal Audit of Potto Parish Council's 2019-20 accounts

From: [REDACTED]

Date/Time:
Mon, 29 Jun
2020, 12:27

To: Roger Brisley

Hello Roger

I understand that you are again responsible for the internal audit of Potto parish council's accounts/annual governance and accountability details.

I note that your audit reports for recent years have stated *"no significant new matters to report"* and that *"you consider the activities of the council to be properly controlled"*.

You have also advised me that *"you do not intend to waste your time"* on substantiated allegations of serious irregularities.

However, I find Potto council has now reached the top of SAAA's list. It seems that out of 9,789 UK smaller authorities, 9,786 are performing better than Potto council; see evidence below. I think this fact should be a cause for real concern and the reasons for this dire performance should be recorded in your internal audit report.

Will you please confirm that your internal audit report will include this *'significant matter'* and explain why this *'lack of internal control'* remains ongoing at Potto council?

Thank you in anticipation,

[REDACTED]

Report on the results of auditors' work 2018-19 – Smaller Authorities

Appendix 1

Prior Year open audits as at 31 December 2019

These are authorities where a prior year audit remains open due to ongoing investigation by the auditor into objections still outstanding from a previous year; subsequent years cannot be signed off until the audit from the previous year has been completed.

Authority	2015-16	2016-17	2017-18
Kirby Muxloe Parish Council	x	x	X
Holme Parish Council	x	x	X
Potto Parish Council		x	X

From: Roger Brisley

Date/Time:
29 Jun 2020,
15:20

To: Potto Parish Council, [REDACTED]

Dear [REDACTED]

I should be grateful if you would not address me informally, it is an unacceptable presumption of you to do so.

As regards the content of your email of today I would make the following observations, out of transparency rather than from any inferred duty you may consider I have to you.

Firstly you have no statutory right to direct correspondence directly to me, nor do I have any statutory duty to reply to you.

Secondly the substance of your email is in polite parlance utter rubbish. You provide a copy of a table from the SAAA Report for '18/19. The table simply lists Parish Councils that have not been reported on by the external auditor in the prior three years as they remain open. Potto Parish Council's External Audit Reports remain open for 16/17 and 17/18 as a consequence of the External Auditors not having completed reviews of the large volume of correspondence you have sent to them. They have a statutory duty to consider your complaints though one might wonder how long it will be before they too seek advice as to whether they should in fact treat you as a vexatious complainant. I am aware that you have been labelled by the Court as a vexatious complainant as regards your voluminous correspondence with the Parish Council.

What relevance the External Audit remaining open for two years has as a benchmark for inferring some lack of performance by the Parish Council in these circumstances is lost on me. I think you might have trouble explaining it to me but please feel free to try.

I have to advise you that beyond my comments above I have nothing to add. I repeat my response to you of earlier years.

"I do not intend to waste my time or the Parish Council and its electors monies answering the issues raised by you. You have the right to address the issues you raise with the External Auditors. I do not consider that I am obliged (or even authorised) by law or regulations to consider with you the matters raised. I should add that much of the issues raised by you are outside the remit of my work as Internal Auditor and I would be unable to comment in any event."

Yours sincerely

R Brisley

.....

From: [REDACTED]

Date/Time:
29 Jun 2020,
16:37

To: Roger Brisley

Dear Mr Brisley

Thank you for a clear, helpful and prompt response.

Regards,

[REDACTED]

2021

Mr Brisley - Internal Audit of Potto Council's 2020-21 AGAR

From: [REDACTED]

Date/Time:
Fri, 21 May
2021, 16:06

To: Roger Brisley

Dear Mr Brisley

I wish to exercise my right to contact you regarding your Internal Audit(IA) of Potto council's 2020-21 AGAR.

I contend that there are a significant number of serious irregularities with the council's business and hence worthy of your attention and noting in your 2020-21 IA report.

However, my attempts to highlight irregularities to you for previous years' accounts have resulted in you stating that you "*will not waste your time*" on such matters, that my input is "*utter rubbish*" and that my correspondence to you is "*vexatious*".

Please do not repeat such distasteful and antagonistic comments, which are unprofessional, entirely inappropriate and may well constitute a vexatious policy of harassment.

Whilst I am not suggesting that you enter into protracted correspondence with me about the minutiae of your internal audit work, I would nevertheless be grateful if you would kindly respond directly to the following question.

It is not clear from your reports if the scope or remit of your internal audit;

(a) Is limited to financial matters only,

or

(b) If it includes statutory compliance, risk management, internal control and governance processes relating to all (ie, financial and non-financial) Potto council's activities.

Can you please confirm if your scope is described by (a) or (b) above? Thank you in anticipation.

For clarity, page 10, Section 4 of a Report titled 'Public Sector Internal Audit Standards', dated March 2017, defines the remit of internal auditing:-

Please acknowledge safe receipt of this email – thank you.

Regards,

[REDACTED]

.....

From: Roger Brisley

Date/Time:
Fri, 21 May
2021, 22:44

To: [REDACTED]

Dear [REDACTED]

I acknowledge receipt of your email. I should be grateful if you would share with me the legal basis of the "right to contact you regarding your Internal Audit(IA) of Potto council's 2020-21 AGAR." Until you can furnish me with the legal authority to respond to you I'm afraid I can be of no further assistance.

Yours sincerely

Roger Brisley

.....

From: [REDACTED]

Date/Time:
22 May
2021, 12:23

To: Roger Brisley

Dear Mr Brisley

Thank you for your prompt response.

However, I am quite shocked that you appear unaware of your responsibilities as internal auditor and that you are now resorting to asking me for information to clarify your role. Furthermore, the information you seek is readily available and clearly in the public domain.

Nevertheless, in the spirit of cooperation and clarity, please find below a copy of the data you requested.

Regards,

[REDACTED]

The NAO 'Guide to Electors' Rights' states:-

Fraud

Contact the authority's internal auditor if you think the authority has committed fraud or used money improperly. Your authority will give you the internal auditor's name and address. If you have evidence of fraud, you should also contact the police.

.....

From: [REDACTED]

Date/Time:
3 Jun 2021,
23:46

To: Roger Brisley

Dear Mr Brisley

Following my initial email to you two weeks ago, you responded promptly to state that without me furnishing you with the '*legal authority*' for my input to you, you couldn't respond further. Whilst I did furnish the '*legal authority*' by return, I note that you have still not responded to my initial enquiry about the remit/scope of your internal audit (IA) work at Potto council. I ask only because it is not possible to discern clearly the IA scope from any of your published IA data.

I can conclude only that you may be confused as to whether the IA scope is best described as either (a) or (b), (ref email 21 May 2021) and, consequently, you appear unwilling to even confirm if your work complies with the PSIAS criteria noted earlier. I believe that there is nothing in the NAO guide or PSIAS data that precludes you from assisting me in this regard.

As you have now had some time to reflect, perhaps you would now be kind enough to clarify the IA scope for me. Thank you in anticipation.

Please acknowledge safe receipt of this email - thank you.

Regards,

[REDACTED]

From: Roger Brisley

To: Potto Parish Council, [REDACTED]

Date/Time:
4 Jun 2021,
22:55

Dear [REDACTED]

I acknowledge receipt of your email of 23:39hrs 3rd June 2021.

I am well aware of what my duties and responsibilities as Internal Auditor of the Parish Council are. **It is quite clear that you do not know what the legal basis of your rights (if any) to communicate directly with me are,** You have simply added an excerpt from guidance notes, with no reference to the relevant primary or secondary legislation. In the past you have made comments regarding the parish council and have quoted/copied excerpts from reports without understanding what the original context was. In consequence your comments then, as now, are simply wrong and/or irrelevant.

In your previous email you have provided no description of your concerns. If you do not do that how am I as Internal Auditor to consider what you are implying or alleging is an irregularity at the PC? You have made allegations of serious irregularities in prior years as regards the matters upon which I report. These have not been substantiated. If you have even a shred of evidence to support your implication (of fraud) you must report the matter to the Police. If you have reported the matter to the police I should be grateful for details, including to which Police Station and the officer involved, with a crime reference.

You have been labelled as a vexatious complainant by the authorities dealing with your voluminous complaints. I also regard you as such. Please do not contact me again unless it is in regard to a real issue of significance. If It is to report fraud then I expect you to have reported the issue to the Police and you can provide a crime reference.

Sincerely

Roger Brisley

2022

Your AIAR for 2021-22 at Potto Parish Council

From: [REDACTED]

Date/Time:
Wed, 6 Apr
2022, 18:19

To: Roger Brisley

Dear Mr Brisley

I wish to exercise my right, as published by the NAO, to contact you directly about this internal audit. I contend that there remain serious irregularities with Potto council's business, as substantiated by the Authorities, which will become obvious following your diligent scrutiny of the facts. Accordingly, I contend the conclusions in your previous Reports (eg, "*no significant new matters to report*" and "*you consider the activities of the council to be properly controlled*") remain inappropriate.

Markedly, the EA has still not been able to issue Final Audit Reports since 2016, precisely because '*there are significant matters to report*' and '*the council is not properly controlled*', although I accept, and you admit, this crucial matter "*is lost on [you]*".

Further, I contend that your previous statements to me (eg, "*you do not intend to waste your time*" [investigating the council's irregularities], my input is "*utter rubbish*" and that I am a "*vexatious complainant*") do not accord with recognised Professional Standards - I request now that you apologise and unequivocally retract each of these statements.

Lastly, despite my request in 2021 that you clarify the scope of your internal audit (ie, if it is limited to financial matters only, or, if it includes statutory compliance, risk management, internal control and governance processes relating to all (ie, financial and non-financial) Potto council's activities), you chose not to do so - suggesting that you're confused or unsure. To be clear, I am not asking that you '*answer me*' with protracted correspondence about the minutiae of your work, but transparency suggests your audit scope be published, as is encouraged in NAO and PSIAS data. I look forward to your clarification.

Please acknowledge receipt of this email.

Regards

[REDACTED]

From: [REDACTED]

Date/Time:
Fri, 8 Apr
2022, 12:08

To: Roger Brisley

Dear Mr Brisley

Can you please acknowledge receipt of my email sent to you two days ago? Thank you

Regards,

[REDACTED]

From: [REDACTED]

Date/Time:
21 Apr 2022,
23:43

To: Roger Brisley

Dear Mr Brisley

I sent you an important email over two weeks ago, on 06 April 2022, about your internal audit work at Potto council.

I specifically requested that you acknowledge safe receipt, but you have refused to do so, despite my reminder email and despite it being a basic professional courtesy.

Nevertheless, I ask again that you now acknowledge safe receipt. Thank you

Regards,

[REDACTED]

From: [REDACTED]

Date/Time:
10 May
2022, 20:09

To: Roger Brisley

Dear Mr Brisley

On 06 April 2022, well in excess of a month ago, I exercised my statutory rights and sent you an important email about fraud at Potto council. I raised potentially serious issues with your internal audit work for the accounts at Potto council, especially regarding trust and the real value of your reporting to the public interest.

I specifically requested that you kindly acknowledge safe receipt of my email, but you have steadfastly refused to do so, despite my two reminder emails and despite it being a matter of basic professional courtesy. I contend that your act of refusal is obtuse and obstructive and it has been carried out wittingly and persistently; it does NOT engage with any recognised Professional Standards or with the 'Ethical Behaviour' expected of people acting in positions of responsibility.

This won't do.

Furthermore, I offered you the opportunity to retract your catalogue of baseless, unsubstantiated and rather nasty disparaging remarks, made about me and questioning my statutory rights, over several years. Again, you have chosen not to retract your remarks or to apologise, which can only mean that you still consider such remarks to be valid and appropriate. They're not

I am very disappointed by your abrasive and quite unprofessional conduct, which now extends to over six years.

Nevertheless, I ask again that you now please acknowledge safe receipt of my email. Thank you

Regards,

[REDACTED]

From: [REDACTED]

Date/Time:
27 Jul 2022,
16:46

To: Roger Brisley

Dear Mr Brisley

Despite my just and statutorily authorised efforts to contact you since April 2022, you have persistently refused even to acknowledge receipt of my emails. I regard this obstructive attitude as being indicative of unprofessional and unethical conduct, exacerbated due to the prolonged timescale.

The council's External Auditor (EA) advised on 06 April 2022 that a Public Interest Report (PIR) will be issued. Despite this major red-flag warning, I find that you did not make appropriate enquiries to the council and consequently you didn't make a single 'No' assertion for Questions A to O on the AIAR, as undertaken on 27 May 2022. Furthermore, your internal audit letter to the council dated 13 June stated:-

I consider the activities of the council to be in general properly controlled.
There were no internal control and procedural issues raised in my report last year and there are no new issues arising this year.

Conversely, however, the 21 July 2022 PIR and associated Decision Letter determine that there are '**weaknesses of sufficient significance**', including specific weaknesses in the council's **financial, governance and accountability** arrangements, that warrant a PIR; see extract below:-

Consideration of the request that we issue a Public Interest Report

We have identified weaknesses in the governance and accountability of the Council, in particular in respect of heads A, B, E, F, G, I, J, K, L, M and N above.

In our view those matters, taken together, are significant, even allowing for the size of the Council. In our view they are of sufficient significance to warrant a Public Interest Report so that the matters can be brought to the attention of the public and the Council and appropriate corrective action taken.

You should perhaps be reminded of the extremely rare occurrence of where a PIR is warranted following an Audit investigation. The SAAA annual report dated March 2022 for year 2020-21 states, for about 10,000 smaller UK authorities, that only two PIRs were issued in the last four years; see extract below:-

Occasionally a public interest report is issued as a result of an investigation: there have been two such cases in the four years since the introduction of the new assurance regime, the most recent relating to 2019-20.

This PIR emphatically highlights just how desperately bad and extremely serious the situation has become at Potto council.

But, you persistently refuse to recognise or report any part of it....

You have repeatedly described my input as '*utter rubbish*' and '*vexatious*'. However, the authoritative findings of the EA demonstrate that my input is entirely accurate and fully justified. I contend that you have brought your role of internal auditor into disrepute.

You have refused to recognise the institutionally toxic culture that is endemic at Potto council and you have consistently provided the council with entirely false and baseless assurances that it was '*properly controlled*'.

I contend that this evidence suggests that your work and output is, to use your exact words, *'utter rubbish'*.

I ask that you acknowledge safe receipt of this email.

I also suggest that you may wish to consider responding with an apology, which I suggest should encompass both your abrasive language used towards me and for the unprofessional quality and corrupted output of your internal audit work at Potto council.

Regards,
[REDACTED]
