



# A BRISTOLIAN SPECIAL REPORT MARKETS: THEY LIED

*Startling leaked documents describe a sick culture of lies, double crossing, bullying, victimisation and more. We lift the lid on City Hall's dodgy financial 'management'*

**THE Bristolian** has been leaked a copy of a review by Bristol City Council's INTERNAL AUDIT SERVICE into its crisis-hit Markets Service.

The report, dated November 2012, sensationally proves that **THE MAYOR**, his Green cabinet sidekick responsible for Markets, **SIR GUS HOYTY-TOYTY** and even the council's **PRESS OFFICE** have all **LIED** about what's been going on in the department that was the direct responsibility of **TONY HARVEY**.

Over the summer of 2013 Mayor Fergo and Hoyty-Toyty were both insistent that there was *"no evidence of wrongdoing"* and *"that no money went missing as this was purely an administrative fault"* in the Markets Service. The council's press office, meanwhile, told the BBC in July 2012 in a formal statement that the council had *"found no evidence to support any charge of fraud or dishonesty, nor that any cash had gone missing"*.

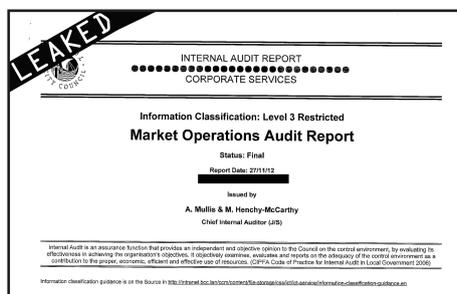
However, there is nothing in the audit report to that supports these conclusions. It actually states, *"It was difficult to form an opinion in respect of the allegations [of fraud, theft and dishonesty]."*

Hardly the sparkling clean bill of health we've been sold for the last six months is it? And in a further twist, it seems that Tony Harvey and his line managers, with the full support of the council's **FREEMASON** ex-finance boss Peter Robinson **SPIKED** a full investigation into the 20-odd allegations Harvey had received from a whistleblower.

The report says, *"Facilities Management requested that Internal Audit undertake an investigation into the Markets management*

*decision making processes for both financial and commercial transactions. To facilitate the above investigation a decision was taken by Internal Audit management to undertake an AUDIT REVIEW. It was considered that this would enable a sound knowledge of the systems to be gained prior to completing THE INVESTIGATIVE WORK."*

However, *"THE INVESTIGATIVE WORK"* never happened. Instead audit's work was *"drawn to a close"* and - in the words of the report - the allegations left *"unresolved"*.



How a non-investigation in which serious allegations are unresolved becomes *"no evidence to support any charge of fraud or dishonesty, nor that any cash had gone missing"* is a mystery.

It's also a mystery why **HARVEY** with the support of his boss **ROBERT "SPUNKFACE" ORRETT** and the **HEAD OF FINANCE, PETER ROBINSON**, never went on to investigate the allegations but instead busied themselves instead **TARGETING THE WHISTLEBLOWER** for the sack.

What the report does tell us is:

- £2,500 in cash is unaccounted for
- "Income may not have been banked intact"
- There was "potential for fraud/misappropriation"
- Accounts had been 'adjusted' and monies removed with no explanation
- "No reliance can be placed upon the integrity of the detail recorded [in the markets' accounts]"
- The audit opinion was 'poor', financial control was "weak and management could place no reliance on it"
- The markets finance system was open to "significant risk, error or abuse"
- It was difficult for the auditor to form any opinion as documents were withheld by markets staff and managers, an act of gross misconduct
- There was a refusal from staff to work with the auditor, an act of gross misconduct
- There was a lack of transparency in both commercial and financial decision making
- The expertise to sort out the financial mess did not exist among Markets staff once whistleblowers were given the boot by Harvey
- No reliance can be placed upon the integrity of the markets' accounts

This shocking report and subsequent efforts to suppress its findings by city council senior managers with the full knowledge and cooperation of the 'fraud-busting' Internal Audit and the Head of Finance, call into question the financial integrity of the whole organisation.

*Our money is not safe in their hands. There's a cover-up here that reaches right to the top.*

## THE CURIOUS INCIDENT OF THE ££££££££££ CASH IN THE SAFE

In July 2012, in the middle of a supposedly major financial investigation, a whistleblower in the Markets Service contacted **TONY HARVEY** regarding a **LARGE SUM OF CASH** - around £17k - that appeared to have been left to sit indefinitely in the markets' safe for weeks.

Not unsurprisingly, the whistleblower was concerned about the security of this money. Council Financial Regulations state that no more than £5k cash should ever be left in a safe overnight and there was no earthly reason why this money could not be banked.

And Harvey's response to this whistleblower? He immediately arranged to have their safe key **REMOVED** so they could no longer observe Harvey and his managers' highly irregular management of

large sums of the public's cash! It also meant that the whistleblower was unable to perform crucial aspects of their job - generally recognised as a characteristic of **VICTIMISATION AND BULLYING** in the workplace.

The Markets' Internal Audit report observed, when it was finally published, that £2.5k cash was unaccounted for. Or at least £2.5k never got to a bank. Were these events in any way connected?

It may have been a misunderstanding regarding this odd series of events regarding the markets' safe that was behind Sir Gus Hoyty-Toyty's **OUTING** of the whistleblower on Twitter along with a claim that they had stolen money from the Markets safe! *A scenario so unlikely it has all the characteristics of A SMEAR.*

See **TheBRISTOLIAN.net** for more markets news

# AN AUDITOR WRITES ...

*A former internal auditor gives their opinion on the so-called city council investigation into their Markets Service and it ain't pretty*

DUE to the seriousness of allegations and problems within the Market, I would query whether this audit should have been carried out by the council's own internal audit department as it may be considered that they may not be objective or independent.

For what it's worth, the audit opinion is that "management can place no reliance" on the "weak" internal control of the market, resulting in an audit assessment of "poor – of concern".

The auditors stated that they could not "form an opinion on the soundness and strength of the allegations or otherwise" because they were not presented with enough objective evidence.

The audit says that: (a) requested documentation was not made available and (b) There was a lack of willingness and urgency from Market staff to resolve any issues. How any auditor worth their salt put up with this sort of response is beyond me. Imagine if a professional, independent, outside company had been brought in, only to be presented with a barrage of obstruction and apathy (let's be honest – this is what it boils down to).

They would have presented a brief, damning report detailing how they had been given the run-around, declaring the Market's management and system unfit for audit and presented them with a large bill for wasting their time.

Some audit findings seem to imply that

traders are being charged, 'adjusted' or let off on a whim, with no qualifying or traceable paperwork or adherence to any system. It is particularly telling that for some of the corrective action the auditors are suggesting that:

- a) There is a problem
- b) No one in current staffing has ability to correct the situation
- c) Suggests that a FINANCIAL person is appointed to the task
- d) Recommends that they get instructions from the Audit Department (not management?) prior to implementing the corrective action.

Don't they trust management to implement the corrective action, even after discussions and receiving the audit report along with all the "findings"?

I have been led to understand that, despite the audit laying down implementation dates for corrective action to be completed (Nov 2012 – Jan 2013) there has not been a follow-up audit to see whether the corrective action identified – and agreed – has been implemented.

"Imperative" and "Urgent" are words from the Executive Summary, yet why still no follow-up audit?

I suppose at least the council has a piece of paper to wave under the noses of the uninitiated to tell them that the problems have been identified and corrective action – where necessary – is being implemented.

## HARVEY OUTED WHISTLEBLOWER TO THEIR BOSS

AN email from 22 May 2012 confirms facilities boss Tony Harvey outed a whistleblower to their boss, Markets Manager Steve "God Botherer" Morris, and another colleague. This opened the door for Morris to start a campaign of bullying and victimisation against the whistleblower, which Harvey then did nothing to stop.

Oddly, despite outing whistleblowers being illegal, contravening council policy and being against all good practice guidelines, neither Harvey's managers nor Internal Audit ever addressed the matter with him.

The whistleblower expressed concerns about victimisation at a meeting on July 12 2012 with Andrea "Chocolate Teapot" Hobbs, an Internal Audit manager who was allegedly investigating the Markets. Internal Audit is supposed to have responsibility for whistleblowers and their welfare at the council and they should report to politicians on the Audit Committee.

Bizarrely, Hobbs instead attempted to outsource her responsibility for whistleblowers to the council's HR people and she emailed the whistleblower to say she had contacted HR for him but whistleblowing "is something they are unfamiliar with and do not know how to deal with". She then told the whistleblower to contact, er ... Tony Harvey!

Yes, this really is how a public sector organisation deals with whistleblowers. It's like low-rent Kafka isn't it? Or what looks like an informal policy to victimise whistleblowers. *At least this time one of the bosses running this sick shadow policy topped themselves rather than a whistleblower.*

# COUNCIL 'FRAUD-BUSTERS' BELLYFLOP CAN'T STAND UP TO MANAGERS AND CAN'T PROTECT WHISTLEBLOWERS ...

ANOTHER meeting of the council's crap AUDIT COMMITTEE and more shocking revelations of financial mismanagement and sleaze in the seedy corridors of corrupt power at Shitty Hall.

The committee's in-depth fraud reports, that have been a hugely embarrassing feature of their last few meetings, have been quietly ditched. But another report catches the eye. With the unpromising title of *'Internal Audit Compliance with Public Sector Internal Audit Standards'*, it reveals the extent to which our council has operated for the benefit of bent bosses and against the interests of whistleblowers.

The report identifies "a few specific areas ... where currently Internal Audit arrangements do not fully conform with the Public Sector Internal Audit Standards requirements". Or, in other words, areas where the committee and their feeble Internal Audit team have screwed up.

Top of the list is, "The Chief Internal Auditor should report to an organisation level equal or higher to the corporate management team and must be sufficiently SENIOR AND INDEPENDENT to be able to provide **credible constructive challenge to senior management**."

So the Chief Internal Auditor should report directly to the Chief Exec. This has never happened. The Chief Auditor always reports to the Head of Finance, a level below corporate management. Until recently, when he scarpred sharpish, Head of Finance was FREEMASON Peter Robinson who spiked any investigation in to markets and did nothing to discourage the victimisation of a whistleblower there.

We also know he once spiked an investigation in to the dubious procurement of a fleet of Mercedes vans. On that occasion he victimised and then attempted to sack an investigator in Internal Audit who uncovered and produced a report on that procurement scam.

Chief Internal Auditors have been neutered and left powerless for years. A fact they admit. In an email from the head of their fraud unit, ANDEA "TEAPOT" HOBBS, to a senior trade unionist last year she admits, "We cannot provide any assurances as to how management will respond if a whistleblower makes him/herself known to management as a whistleblower (as happened in the circumstance I believe you are referring to)."

The "circumstance" referred to is that of the markets whistleblower when Tony Harvey and his bosses' response was to victimise and bully the whistleblower out of their job, apparently under the nose of Ms Hobbs.

Let's face it, if you're unable to stand up to a sappy little Facilities Manager and stop them doing over a whistleblower and you are unable to call that manager out for being unable to account for £165k, then the idea you can provide "a credible constructive challenge to senior management" is laughable.

The reverse is true. Middle managers have been able to ignore Internal Auditors with impunity, stamp on whistleblowers and do whatever they like with our money for years. *What a shambles.*

**The BRISTOLIAN: "the whistleblowers best friend"**