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Institute of Internal Auditors
13 Abbeville Mews
88 Clapham Park Road
London
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18/10/2005

Dear Sir/Madam,

Complaint against Alan Rennie (IT Audit Manager, Scottish Widows, Edinburgh), Roger Cooper (Senior Audit Manager, Lloyds TSB, London), Howard Monks (Head of Audit (IT & Systems Audit, Lloyds TSB, London), Martyn Scrivens (Director of Group Audit, Lloyds TSB, London)

I wish to make formal complaints against the above individuals who I believe are members of the IIA. The job titles given are those in 2002/3 and may have changed since then. The basis of my complaints is as follows:

Alan Rennie

- That in 2002 he was party to the amendment and re-grading of an audit report that I had prepared on the Scottish Widows Website to such an extent that it became misleading. I had concluded in this report that I was unable to form an opinion because I had not received adequate evidence. I was advised on this course of action by the Ethics Advisory Service of the ICAEW.
- That in 2002 he knowingly made a material misstatement of fact in another audit report about the security of E-Mail links between Lloyds TSB in London and Scottish Widows in Edinburgh. He reported that this E-Mail link 'ensures confidentiality' even though advised by me that this link was not secure.
- That in 2002 he was party to the compilation of a list of allegations against me including matters that he knew either to be untrue, were not against company rules or which were instances where I was acting on the specific advice of the Ethics Advisory Service of the ICAEW and that this and the subsequent investigation was part of a deliberate attempt to victimize and harass a whistleblower.

Roger Cooper

- That in 2002 he was party to the amendment and re-grading of an audit report that I had prepared on the Scottish Widows Website to such an extent that it became misleading. I had concluded in this report that I was unable to form an opinion because I had not received adequate evidence. I was advised on this course of action by the Ethics Advisory Service of the ICAEW.
- That in 2002 he took no steps about a material misstatement of fact made by Alan Rennie in another audit report about the security of E-Mail links between Lloyds TSB in London and Scottish Widows in Edinburgh, although advised by me of this matter.

Alan Rennie had reported that this E-Mail link 'ensures confidentiality' even though advised by me that this link was not secure.

- That in 2002 he was party to the compilation of a list of allegations against me including matters that he knew either to be untrue, were not against company rules or which were instances where I was acting on the specific advice of the Ethics Advisory Service of the ICAEW and that this and the subsequent investigation was part of a deliberate attempt to victimize and harass a whistleblower (see following item).
- That in 2002 he failed to follow up my concerns relating to the demutualization of Scottish Widows (relating to the possible misuse of the £1.5bn Additional Account).
- That in 2002 he refused to report to the Police a possible terrorist offence which I had reported to him in good faith, even though he had initially stated that he would do so.

Howard Monks

- That in 2002 he was party to the amendment and re-grading of an audit report that I had prepared on the Scottish Widows Website to such an extent that it became misleading. I had concluded in this report that I was unable to form an opinion because I had not received adequate evidence. I was advised on this course of action by the Ethics Advisory Service of the ICAEW.
- That in 2002 he was party to the compilation of a list of allegations against me including matters that he knew either to be untrue, were not against company rules or which were instances where I was acting on the specific advice of the Ethics Advisory Service of the ICAEW and that this and the subsequent investigation was part of a deliberate attempt to victimize and harass a whistleblower (see following item).
- That in 2002 he failed to follow up my concerns relating to the demutualization of Scottish Widows (relating to the possible misuse of the £1.5bn Additional Account).
- That in 2002 he refused to report to the Police a possible terrorist offence which I had reported to him in good faith, even though he had initially stated that he would do so.

Martyn Scrivens

- That in 2002 he was party to the compilation of a list of allegations against me including matters that he knew either to be untrue, were not against company rules or which were instances where I was acting on the specific advice of the Ethics Advisory Service of the ICAEW and that this and the subsequent investigation was part of a deliberate attempt to victimize and harass a whistleblower (see following item).
- That in 2002 he failed to follow up my concerns relating to the demutualization of Scottish Widows (relating to the possible misuse of the £1.5bn Additional Account).
- That in 2002 he refused to report to the Police a possible terrorist offence which I had reported to him in good faith, even though he had initially stated that he would do so.

I look forward to hearing from you.

Yours sincerely,

Graham Senior-Milne