

Audits Request Support Guide

for Bank of Scotland plc/Lloyds Bank
Corporate Markets plc and Business Banking

What is required?

- All Audit requests should come from the Auditor on the Auditors Company headed paper unless an overseas request which must be on client headed paper.
- To ensure that the Bank has sufficient time to compile the required information, Auditors are reminded to send the request to reach the Bank one month in advance of the financial period end date.
- The names on the request must match the names on the account.
- A separate Audit request is required to be addressed to each Banking Legal Entity (e.g. Bank of Scotland plc, Lloyds Bank Corporate Markets plc) as per the Team Contacts detailed on this guide.
- The request should provide the customer's main sort code and account number for each legal entity and a facility account number for trade finance and/or derivative and commodity trading information (if required).
- If Treasury Deposits are held with the Bank, it is important that a Short ID or Deal reference number is also quoted.
- All requests to include the following disclaimer:
 - "This requests and your response will not create any contractual or any other duty with us" (if the request has come from the Auditor)
 - "Where your response to this request is provided to a third party, neither your response nor the request will create any contractual relationship or any duty with the third party" (if an overseas request has come direct from the Customer)
- An authority from you needs to be in place before we can disclose any information to an Auditor. Please include an up to date authority signed by current authorised signatories that is in accordance with your mandate. This should be on Company headed paper and list all

the entities that it covers if it is coming from the Parent Company. The required wording should include the name of the Bank that the company is authorising in the body of the text as detailed below:

- "I/We authorise and instruct the Bank of Scotland plc including all branches and subsidiaries, to provide any information requested from time to time by (Auditors Name) until this authority is withdrawn by me/us in writing"

If you are dual banked, as Bank of Scotland plc & LBCM are separate banks, you are required to send in a separate Letter of Authority and Audit Request for each bank.

An authority will remain in place until cancelled in writing by yourselves. We will only require a new authority in the future if your company changes their Auditor.

- Audit Letters Services – details of balances and other information provided, with your authority, to your accountant: currently £25 (+ VAT).

From the 1st April 2019 SME Clients will be charged £25 (+ VAT) per account, with a maximum charge for 5 accounts.

From the 1st May 2019 Mid Corporate, Large Corporate & FI Clients will be charged the below:

Cap/Tier model applies:

- Less than 10 accounts – £25 (+ VAT) per account
- Between 10 - 100 accounts – £250 (+ VAT)
- Over 100 accounts – refer to your Relationship Manager

From the 10th May 2020 Business Banking Clients will be charged £25 (+ VAT) per account, with a maximum charge for 5 accounts.

Central Audit Team contacts (Auditors only)

Bank of Scotland Audits



Mailbox: [\\$CentralAuditTeam](mailto:$CentralAuditTeam)

Via Online Portal



www.confirmation.com

Central Audit Team

Bank of Scotland plc
PO Box 1000
Edinburgh
BX2 1LB

The Bank's Service Level Agreement (SLA) is 20 business days from the date of receipt of a clean request or, if the request is for a future dated request, 20 days from the date the audit can be worked on.

BBA (British Banking Association)

website links for templates, bank contact and messages:
<https://www.bba.org.uk/policy/financial-and-risk-policy/financial-reporting/audit/pn16-bank-reports-for-audit-purposes-contact-details/>