

## **Ref 18 Britania Hotels [sic] £523.80**

### Method of identification & investigation

Cheque returned by bank and traced back to original ledger postings which showed it had been given the narrative "Rfd 3023 Williams" and charged to a company account.

### Factors causing suspicion

The narratives for the double entry do not match which reduces the audit trail.

No person connected with account 3023 (which is for a property owned by Wren) has the name Williams.

The cheque in all respects was computer printed save for the payee which was handwritten afterwards.

The cheque is made out to Britania Hotels [sic] with whom Wren has no account or business dealings.

The cheque is signed by Helen Armstrong.

### Conclusion

Cheque payment with a false narrative and taken from a balance sheet account which is difficult to audit.

(18)



# WREN PROPERTIES LTD

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## The Royal Bank of Scotland plc

Manchester Strretford Branch

The Strretford Armdale Centre Chester Road Strretford M32 9BH



| Pay the sum of pounds |                   |           |          | To the order of |                  |
|-----------------------|-------------------|-----------|----------|-----------------|------------------|
| Hundreds of Thousands | Tens of Thousands | Thousands | Hundreds | Units           |                  |
| ZERO                  | ZERO              | ZERO      | TWO      | THREE           | Regina<br>Lester |

Pence as in figures

Stamp: YORKSIRE BANK PLC 05-08-00 3 MANWOOD TWG THE CHANCERY BUSINESS CENTRE BRANCH MANCHESTER M2 1TB

Date 16/05/00

£ 523.00

For and on behalf of  
WREN PROPERTIES LTD.

*lll Trustones*