



## ISA (UK) 330 – The Auditor’s Responses to Assessed Risks and ISA (UK) 505 – Bank Audit Requests - Contact Details

The following table provides contact details for use in respect of bank reports for audit purposes. It includes banks with the largest branch networks and processing centres that may have an address different to the main address. In other cases main addresses can be found via each specific bank's website.

### NOTES:-

- 1) Whilst it is acceptable for auditors to send multiple requests by post, banks have requested that when faxing auditors ensure that a separate fax is sent for each letter.  
N.B.-There is no issue with having multiple entities on the same letter.  
(eg for members of a group). The problem is where unrelated requests are sent on the same fax.
- 2) Request for copies of Cheques are not part of the standard audit confirmation process and should be requested separately as they are dealt with by different teams within the banks.

Bank	Main address	Notes	E-mail
Allied Irish Bank - UK	Address to relationship manager at branch.		
Bank of Scotland  18-02-2015	<p><u>Corporate &amp; Business Banking Customers</u></p> <p>Central Audit team Bank of Scotland P O Box 1000 BX2 1LB</p> <p><i>(NB. For syndications requests should continue to be addressed to Syndications Team at Citymark)</i></p> <p><u>Professional Account Customers</u></p> <p>Bank of Scotland Specialist Banking Professional Account Office, 7<sup>th</sup> Floor 155 Bishopsgate LONDON, EC2M 3YB</p> <p><u>Offshore Customers</u></p> <p>BOSI Corporate P O Box 19 Douglas Isle of Man IM99 1AR</p> <p><u>Bank of Scotland Ireland</u></p> <p>Certus 124-127 St Stephens Green, Dublin 2 Ireland</p> <p><u>Customers with only Treasury Deposits</u></p> <p>Lloyds Bank Corporate Markets 10 Gresham Street</p>	<p>Includes Bank of Scotland Corporate &amp; Commercial accounts.</p> <p>Information requests for Halifax must be submitted separately.</p> <p><b>N.B:-All authorities must be on Customers headed note paper.</b></p> <p>Requests for copies of cheques should be sent to:- Bank of Scotland Evenings Requests Team P O Box 1000 BX2 1LB</p> <p>Please <b>do not</b> chase an Audit letter request until the appropriate SLA has elapsed. You will be advised of the SLA date in your acknowledgement.</p> <p>Please provide a current email contact where acknowledgement by email is preferred.</p> <p>Please give full names of all legal entities covered by the request.</p> <p>Please give the branch sort code and account number for the main account of each and every legal entity listed in the request. The names on the request need to match the customer name of the bank accounts for which the main sort code and account number are given.</p> <p>If Global Treasury Fund details are required, please specify the LD 8 digit Treasury Account number.</p> <p>If you require a Fast Track request, please complete the Fast Track request specifying an appropriate reason.</p>	<p><a href="mailto:\$centralauditteam@bankofscotland.co.uk">\$centralauditteam@bankofscotland.co.uk</a> email acknowledgements will be given where email addresses are supplied.</p> <p>We will only accept Audit Requests and Letters of Authority via email when then are attached in PDF format.</p>

Bank	Main address	Notes	E-mail
	<p>London, EC2V 7AE</p> <p>Requests for retail customers should be sent to the branch.</p>	<p>Please ensure for each request that a valid, current Authority to Disclose is in place authorising and instructing Bank of Scotland, covering all entities listed on the request and signed in accordance with the bank mandate for the relevant customer.</p> <p>Please use the standard templates available on the BBA website.</p> <p>Separate requests must be submitted for both Bank of Scotland and Lloyds Bank plc even where the customer is dual branded.</p> <p>At Peak audit times we may exceed our timescales.</p> <p>Request should be on the Auditors company headed paper.</p>	
<p><b>Barclays</b></p>	<p>Send all requests to:-</p> <p>Audit Letter Team</p> <p>Barclays Bank PLC</p> <p>P O Box 299</p> <p>Birmingham</p> <p>B1 3PF</p>	<p><b>Enquiries-0845 366 0657</b></p> <p><b>LINES OPEN 9 TO 5</b></p> <p>Please quote the branch sort code and account number for the main account of each legal entity listed in the request.</p> <p>The names on the request must match the customer name of the bank accounts of the main account quoted.</p> <p><b><u>Acknowledgements</u></b></p> <p>For each request letter received we will send an acknowledgement letter containing a reference number. Please quote this in all correspondence and phone enquiries.</p> <p>Please do not chase an Audit letter request until the year end audit date and/or the appropriate SLA has elapsed.</p>	

Bank	Main address	Notes	E-mail
		<p><b>Normal SLA's following receipt of your request will be:-</b></p> <p><b>FAST TRACK SLA- 5 working days</b>  <b>STANDARD SLA - 15 working days</b></p> <p><b><u>Clients with Barclays Capital products</u></b></p> <p>Please submit a separate request to Barclays Capital this will prevent delays in completing your request.</p> <p>These can be requested by either email or addressed to:-</p> <p>Client Valuations &amp; Audit Requests  Barclays Capital  10 Marina Boulevard  #23-01  Tower 2 Marina Bay Financial Centre  Singapore 018983</p> <p>These will be sent on where necessary.</p> <p><b><u>Clients with Barclays Wealth Products</u></b></p> <p>Please submit a separate Request to Barclays Wealth this will prevent delays in completing your request.</p> <p>These can be requested by either email or addressed to:-</p> <p>Trade &amp; Audits</p>	<p><a href="mailto:AuditRequests@barclayscapital.com">AuditRequests@barclayscapital.com</a></p> <p><a href="mailto:Bpci.tradeandaudits@barclayswealth.com">Bpci.tradeandaudits@barclayswealth.com</a></p>

Bank	Main address	Notes	E-mail
		<p>Barclays House Victoria Street Isle of Man IM99 1AJ</p> <p>These will be sent on where necessary</p> <p><b><u>Requests for copy Cheques should be sent directly to</u></b></p> <p>Generalist Servicing Central Servicing Centre Barclays Bank Plc Octagon House Gadbrook Park Northwich Cheshire CW9 7RB</p>	
<b>Clydesdale</b>	<p>All Bank Standard Audit Letter requests for Clydesdale Bank and Yorkshire Bank should be submitted to the following address:</p> <p>Business Fulfilment Team, Bering House, Mariner Court, Clydebank Business Park, Clydebank, G81 2NR</p>	<p>Or alternatively you may scan and email your request to the following email address:</p> <p><a href="mailto:audit.letter.requests@cybg.com">audit.letter.requests@cybg.com</a></p> <p>Please note we will only accept Audit Requests and Letters of Authority via email when they are attached in PDF format.</p> <p>Please could you provide a copy of the customers signed authority with each request. The authority needs to be on Company letterhead and signed in accordance with the bank mandate.</p> <p>When requesting information on Derivatives please specify the type of facility and one of the facility account numbers.</p> <p>When requesting information on Treasury accounts please give the 16 digit reference.</p>	<p>You may scan and email your request to the following email address;</p> <p><a href="mailto:audit.letter.requests@cybg.com">audit.letter.requests@cybg.com</a></p>
<b>The Co-operative</b>	Team 605	We do not acknowledge requests.	

Bank	Main address	Notes	E-mail
<b>Bank plc.</b>	<p>Olympic House  Business Customer Service Centre  PO Box 250  Delf House  Skelmersdale  WN8 6WT</p>	<p>Contact Telephone Number:-  08457 213 213</p>	
<b>Coutts &amp; Co</b>	<p>The Manager  440 Strand  London  WC2R 0QS</p>		
<b>Halifax</b>	<p>Requests should be posted to the relationship manager.</p>		
<b>HSBC</b>	<p>Audit requests and new authorities to disclose information to be sent to:</p> <p>Auditors Letters  HSBC Bank PLC  Coventry DSC  Harry Weston Road  Binley, Coventry  CV3 2TQ</p> <p>For customers who hold foreign currency accounts or Treasury accounts sort code—40-05-15.</p> <p>Send requests to :-</p> <p>HSBC Bank Plc  Brokerage and Audit  Level 1  3 Harbour Exchange Square,</p>	<p>Please do not chase an Audit letter request until the year end audit date and/or the appropriate SLA has elapsed.</p> <p>STANDARD SLA – 15 working days only if Customer Authorisation is held</p> <ul style="list-style-type: none"> <li>• Requests should be on the headed paper of firm / Auditor.</li> <li>• Please quote the main sort code and account number along with the complete entity name.</li> <li>• On request acknowledgements will be sent via email / post.</li> <li>• Final Audit Letters can be sent via secure email/post.</li> </ul> <p>During periods of interruption to postal services:-  - Urgent requests can be sent to any of our branches. Please address your requests to the Coventry address, for onward delivery.  - On request, urgent audit responses will be sent by email (provided e-mail address is secured).</p> <p>Requests for copy cheques should be sent separately to:</p>	<p>For any queries contact us through</p> <ul style="list-style-type: none"> <li>• email (<a href="mailto:alqueries@hsbc.com">alqueries@hsbc.com</a>)</li> </ul> <p>Enquiries will be responded to within 2 working days of receipt.</p> <p>Or</p> <ul style="list-style-type: none"> <li>• call @ 0845 6037 916</li> </ul> <p>Lines are open between 9.00am to 5.00pm Monday to Friday, excluding Public Holidays.</p> <p>For customers who hold foreign currency accounts or Treasury accounts sort code—40-05-15 contact</p>

Bank	Main address	Notes	E-mail
	London E14 9GE	HSBC Bank PLC, Coventry DSC Harry Weston Road Binley, Coventry, CV3 2TQ	Phone +44 207 991 19098 / 19015  Fax +44 207 531 0221  Email <a href="mailto:brokerage.audit@hsbcgroup.com">brokerage.audit@hsbcgroup.com</a>
<b>Lloyds Bank PLC</b>  <b>18-02-2015</b>	<u>Corporate Customers</u> Attn. Audit Team Lloyds Bank PLC Citymark 150 Fountainbridge Edinburgh EH3 9PE  <u>Commercial Customers</u> Audits Team Lloyds Bank PLC 3rd Floor Citymark 150 Fountainbridge Edinburgh EH3 9PE TNT 65  <u>OFFSHORE AUDITS (GUERNSEY)</u> LTSB Corporate Banking, P O Box 123 Sarnia House Le Truchot	Lloyds Bank PLC will acknowledge receipt of your request providing a unique reference number and the expected number of business days required to complete the request. Please provide a current email contact where acknowledgement by email is preferred.  Please keep copies of Cheque requests from main and send them to the following addresses:-  <u>Corporate Customers</u> Lloyds Bank PLC Pendeford Business Park P O Box 81 Wobaston Road Wolverhampton, WV9 5HA  <u>Commercial Customers</u> Lloyds Bank PLC Request Team, Level 3 Citymark, 150 Fountainbridge Edinburgh, EH3 9PE	<b>We will only accept Audit Requests and Letters of Authority via email when then are attached in PDF format.</b>  Corporate Customers  <a href="mailto:GRPCOAudits2@lloydsbanking.com">GRPCOAudits2@lloydsbanking.com</a>  Commercial Customers  <a href="mailto:GRPMCRAudits@lloydsbanking.com">GRPMCRAudits@lloydsbanking.com</a>

Bank	Main address	Notes	E-mail
	<p>St peter Port Guernsey, GU1 4EF</p> <p><u>OFFSHORE AUDITS (JERSEY)</u></p> <p>LTSB Corporate Banking, P O Box 10 9 Broad Street St Helier, Jersey JE4 8NG</p> <p><u>Commercial Finance Customers</u></p> <p>LTSBCF Limited Vanburgh House Grange Drive Hedge End, Southampton SO30 2AF</p> <p><u>Private Banking Customers</u></p> <p>Private Banking Mayfair 21-23 Hill Street Mayfair, London W1J 5JW</p> <p><u>Customers with only Treasury Deposits</u></p> <p>Lloyds Bank Corporate Markets Faryners House 25 Monument Street London, EC3R 8BQ</p> <p>Requests for retail customers should be sent to the branch.</p>	<p>Please <b>do not</b> chase an Audit letter request until the year end audit date and/or the appropriate SLA has elapsed.</p> <p>Please provide a current email contact where acknowledgement by email is preferred.</p> <p>Please give full names of all legal entities covered by the request.</p> <p>Please give the branch sort code and account number for the main account of each and every legal entity listed in the request. The names on the request need to match the customer name of the bank accounts for which the main sort code and account number are given.</p> <p>If Global Treasury Fund details are required, please specify the LD 8 digit Treasury Account number.</p> <p>Request should be on the Auditors company headed paper.</p> <p>Please ensure for each request that a valid, current Authority to Disclose is in place authorising and instructing Lloyds Bank plc, covering all entities listed on the request and signed in accordance with the bank mandate for the relevant customer.</p> <p>Please use the standard templates available on the BBA website.</p> <p>Separate requests must be submitted for both Bank of Scotland and Lloyds Bank plc even where the customer is dual branded.</p> <p>If you require a Fast Track request, please complete the Fast Track request <b>specifying an appropriate reason.</b></p>	



Bank	Main address	Notes	E-mail
	<p><b><u>Libor Loans</u></b></p> <p><b><u>Contact details</u></b></p> <p>Lloyds Banking Operations</p> <p>Libor Loans Operations</p> <p>Level 1, Citymark</p> <p>150 Fountainbridge</p> <p>Edinburgh, EH3 9PE</p>		
<p><b>Nationwide</b></p>		<p>Please note that a new authority to disclose is required with each request.</p>	
<p><b>NatWest</b></p> <p><b>21-08-2014</b></p>	<p><b>Royal Bank of Scotland Group PLC</b></p> <p>Scotland Corporate Service Centre</p> <p>Audits Team</p> <p>2nd Floor Drummond House</p> <p>1 Redheughs Avenue</p> <p>Edinburgh</p> <p>EH12 9JN</p> <p><b>PLEASE NOTE:</b></p> <p>Audit Requests &amp; Authority to Disclose</p> <p>Letters may be sent via FAX:-</p> <p>0845 301 2512</p> <p><b>PLEASE NOTE:</b></p> <p>Only mainland UK customers are dealt with through Scotland Corporate Service Centre. For non-mainland UK</p>	<ul style="list-style-type: none"> <li>• Please ensure for each request that a valid, current Authority to Disclose is in place authorising and instructing The Royal Bank of Scotland Group, covering all entities listed on the request and signed in accordance with the bank mandate for the relevant customer.</li> <li>• Please send the request to arrive at least one month in advance of the audit confirmation date.</li> <li>• Only mainland UK customers are dealt with through Scotland Corporate Service Centre.</li> <li>• Please use the standard templates available on the BBA website.</li> <li>• Separate requests must be submitted for both NatWest &amp; RBS even where the customer is dual branded.</li> <li>• We will acknowledge receipt of your request providing a unique reference number and the expected number of business days required to complete the request.</li> <li>• Please provide a current email contact where acknowledgement by email is preferred.</li> <li>• Please give full names of all legal entities covered by the request.</li> <li>• Please give the branch sort code and account number for the main account of each and every legal entity listed in the</li> </ul>	

Bank	Main address	Notes	E-mail
	<p>requests see contacts details as per below.</p> <p><b>GIBRALTAR</b></p> <p>Corporate Service Team</p> <p>NatWest Bank</p> <p>57 Line Wall Road</p> <p>GIBRALTAR</p> <p><b>JERSEY</b></p> <p>National Westminster Bank plc</p> <p>PO Box 11</p> <p>16 Library Place</p> <p>St Helier</p> <p>JERSEY</p> <p>JE4 8NH</p> <p><b>GUERNSEY</b></p> <p>Royal Bank of Scotland International Ltd</p> <p>PO Box 55</p> <p>35 High Street</p> <p>St Peter Port</p> <p>GUERNSEY</p> <p>GY1 4BE</p> <p><b>ISLE OF MAN</b></p> <p>National Westminster Bank plc</p> <p>P O Box 7</p> <p>Prospect Hill</p> <p>Douglas</p> <p>ISLE OF MAN</p> <p>IM99 1AQ</p>	<p>request. The names on the request need to match the customer name of the bank accounts for which the main sort code and account number are given.</p> <ul style="list-style-type: none"> <li>• If Global Treasury Fund details are required, please specify the 6 digit Treasury Account number.</li> <li>• When requesting information on Derivatives please specify the type of facility and one of the facility account numbers.</li> <li>• If you require a Fast Track request, please complete the Fast Track request specifying an appropriate reason.</li> <li>• Please do not chase an audit letter request until both the year end audit date and the timescale advised in the acknowledgement letter for reply have elapsed.</li> </ul> <p><b>Cheque Requests.</b></p> <p>Requests for copy cheques should be sent under separate cover and addressed to Drummond House Mailroom, 1 Redheughs Avenue, Edinburgh, EH12 9JN</p>	

Bank	Main address	Notes	E-mail
	<p><b>International Banking Customers NatWest</b></p> <p>European Operations Centre Brampton Road Newcastle- Under-Lyme Staffordshire ST5 0QX</p>		
<p><b>Royal Bank of Scotland</b></p> <p><b>21-08-2014</b></p>	<p><b>Royal Bank of Scotland Group PLC</b></p> <p>Scotland Corporate Service Centre</p> <p>Audits Team</p> <p>2nd Floor Drummond House</p> <p>1 Redheughs Avenue</p> <p>Edinburgh</p> <p>EH12 9JN</p> <p><b>PLEASE NOTE:</b></p> <p>Audit Requests &amp; Authority to Disclose</p> <p>Letters may be sent via FAX:-</p> <p>0845 301 2513</p> <p><b>PLEASE NOTE:</b></p> <p>Only mainland UK customers are dealt with through Scotland Corporate Service Centre. For non-mainland UK requests see contacts details as per below.</p> <p><b>GIBRALTAR</b></p>	<ul style="list-style-type: none"> <li>• Please ensure for each request that a valid, current Authority to Disclose is in place authorising and instructing The Royal Bank of Scotland Group, covering all entities listed on the request and signed in accordance with the bank mandate for the relevant customer.</li> <li>• Please send the request to arrive at least one month in advance of the audit confirmation date.</li> <li>• Only mainland UK customers are dealt with through Scotland Corporate Service Centre.</li> <li>• Please use the standard templates available on the BBA website.</li> <li>• Separate requests must be submitted for both NatWest &amp; RBS even where the customer is dual branded.</li> <li>• We will acknowledge receipt of your request providing a unique reference number and the expected number of business days required to complete the request.</li> <li>• Please provide a current email contact where acknowledgement by email is preferred.</li> <li>• Please give full names of all legal entities covered by the request.</li> <li>• Please give the branch sort code and account number for the main account of each and every legal entity listed in the request. The names on the request need to match the customer name of the bank accounts for which the main sort code and account number are given.</li> <li>• If Global Treasury Fund details are required, please specify the 6 digit Treasury Account number.</li> <li>• When requesting information on Derivatives please specify the type of facility and one of the facility account numbers.</li> <li>• If you require a Fast Track request, please complete the Fast Track request specifying an appropriate reason.</li> <li>• Please do not chase an audit letter request until both the year end audit date and the timescale advised in the acknowledgement letter for reply have</li> </ul>	

Bank	Main address	Notes	E-mail
	<p>Corporate Service Team  NatWest Bank  57 Line Wall Road  GIBRALTAR</p> <p><b>JERSEY</b>  National Westminster Bank  plc  PO Box 11  16 Library Place  St Helier  JERSEY  JE4 8NH</p> <p><b>GUERNSEY</b>  Royal Bank of Scotland  International Ltd  PO Box 55  35 High Street  St Peter Port  GUERNSEY  GY1 4BE</p> <p><b>ISLE OF MAN</b>  National Westminster Bank  plc  P O Box 7  Prospect Hill  Douglas  ISLE OF MAN</p>	<p>elapsed.</p> <p><b>Cheque Requests.</b>  Requests for copy cheques should be sent under separate cover and addressed to Drummond House Mailroom, 1 Redheughs Avenue, Edinburgh, EH12 9JN</p>	

Bank	Main address	Notes	E-mail
	<p>IM99 1AQ</p> <p><b>The Royal Bank of Scotland N. V.</b></p> <p>Account Operations and Supply Chain Finance</p> <p>GTS Trade Ops, Customer Office Manchester</p> <p>Depot Code 49</p> <p>Level 7</p> <p>1 Hardman Boulevard</p> <p>Manchester</p> <p>M3 3AQ</p> <p>United Kingdom</p> <p><b>International Banking Customers</b></p> <p>European Operations</p> <p>Centre, Brampton Rd</p> <p>Newcastle-Under-Lyme</p> <p>Staffordshire</p> <p>ST5 0QX</p>		
<p><b>Santander UK plc</b></p>	<p>Business and Corporate Banking Operations</p> <p>Bridle road</p> <p>Bootle</p> <p>Merseyside</p> <p>L30 4GB</p>	<p>Santander does not acknowledge requests.</p> <p>Contact Telephone Number:-</p> <p>Business Banking - 0845 6070 666</p> <p>Commercial Banking – 0800 085 2090</p> <p>Please ensure for each request that a valid, current Authority to Disclose is in place authorising and instructing Santander UK plc, covering all entities listed on the request and signed in accordance with the bank</p> <ul style="list-style-type: none"> <li>• Mandate for the relevant customer.</li> </ul>	

Bank	Main address	Notes	E-mail
<b>TSB Bank plc</b>	TSB Bank plc Audit Letters, 2 <sup>nd</sup> Floor Ariel House 2138 Coventry Road Sheldon, Birmingham B26 3JW TNT 5		Phone numbers: 0845 835 7511  Contacts:- Alison Norris, Judith Beasley, Susan Partridge, Lee Smith
<b>Ulster Bank</b>	Exceptions Payments Team Ulster Bank Ltd Danesfort Belfast BT9 5UB	<ul style="list-style-type: none"> <li>• Please ensure for each request that a valid, current Authority to Disclose is in place authorising and instructing The Ulster Bank Group, covering all entities listed on the request and signed in accordance with the bank mandate for the relevant customer.</li> <li>• For customers holding international accounts please include the account type and/or an account number and send request to:             International Audits            Ulster Bank Group Centre            Georges Quay            Dublin 2</li> <li>• For customers holding branch accounts and international accounts, two separate requests must be sent.</li> <li>• International accounts refer to Hold accounts, Trade Finance accounts, ACBS/Loan I.Q. loans, Foreign Exchange contracts (FX deals) and Deposit accounts.</li> <li>• Please send all requests to arrive at least one month in advance of the audit confirmation date.</li> <li>• Please use the standard templates available on the BBA website.</li> <li>• Separate requests must be submitted for both Ulster Bank Ltd (NI) and Ulster Bank Ireland Ltd (RoI) even where the customer is dual branded.</li> <li>• Please give the branch sort-code and account number for the main account of each and every legal entity listed in the request. The names on the request need to match the customer name of the bank accounts for which the main sort code and account number are given.</li> <li>• If details on Global Treasury Fund accounts or Structured Deposits (including Bonds) are required,</li> </ul>	

Bank	Main address	Notes	E-mail
		<p>please specify the 6 digit account number and mark the request as applicable for these types of accounts.</p> <ul style="list-style-type: none"> <li>• When requesting information on Derivatives please specify the type of facility and one of the facility account numbers.</li> <li>• If you require a Fast Track request, please complete the Fast Track request specifying an appropriate reason.</li> <li>• Please do not chase an audit letter request until both the year end audit date and the timescale advised in the acknowledgement letter for reply have elapsed.</li> <li>• Contact details for the Ulster Bank Concerns and Queries team are 0845 301 4109 (NI) and 1850 211 595 (ROI).</li> <li>• Cheque Requests: Requests for copies of cheques are not part of the audit process and should be requested separately.</li> <li>• Certificates of Interest/Balance: Certificate requests are not part of the audit process and should be requested separately to the Exceptions Maintenance team.</li> </ul>	
<p><b>Yorkshire</b></p>	<p>All Bank Standard Audit Letter requests for Clydesdale Bank and Yorkshire Bank should be submitted to the following address:</p> <p>Business Fulfilment Team, Bering House, Mariner Court, Clydebank Business Park, Clydebank, G81 2NR</p>	<p>Or alternatively you may scan and email your request to the following email address:</p> <p><a href="mailto:audit.letter.requests@cybg.com">audit.letter.requests@cybg.com</a></p> <p>Please note we will only accept Audit Requests and Letters of Authority via email when they are attached in PDF format.</p> <p>Please could you provide a copy of the customers signed authority with each request. The authority needs to be on Company letterhead and signed in accordance with the bank mandate.</p> <p>When requesting information on Derivatives please specify the type of facility and one of the facility account numbers.</p> <p>When requesting information on Treasury accounts please give the 16 digit reference.</p>	<p>You may scan and email your request to the following email address;</p> <p><a href="mailto:audit.letter.requests@cybg.com">audit.letter.requests@cybg.com</a></p>