

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	Tens	Units
ZERO	ZERO	ZERO	TWO	TWO	THREE
Pence as in figures				To the order of Regina Hester	

Date 16/05/00

£ 523.00

For and on behalf of
WREN PROPERTIES LTD.

lll Trustones

05-08-769
YORKSHIRE BANK PLC
3 MANWOOD
THE CHANCERY BUSINESS
BRANCH
8 CHANCERY SPRING GARDENS
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