
From: Ian Henderson [GRO]
Sent: Fri 27/03/2015 4:22:44 PM (UTC)
To: Alisdair Cameron [GRO]
Cc: Rod Ismay [GRO]; Jane MacLeod [GRO];
rjw [GRO]; 'Chris Holyoak' [GRO]
Subject: RE: Client Suspense Accounts - Confidential

Alisdair

Just to clarify a few points.

The data set that we discussed in the last meeting did not include any items from the major third party client accounts such as Bank of Ireland, DWP, Royal Mail etc. and it was at this point that I realised that the information provided to us about 9 months ago was not correct. This was that all unmatched transactions were posted to a single suspense account.

As you explained in the meeting, individual third party client accounts do hold unmatched transactions until they are cleared out or matched.

It was for this reason that I said that we needed to look elsewhere in order to understand the processing of unmatched items. I said we may need to look further at postings to the main suspense account in due course.

As far as the new information is concerned, can you clarify whether the £96m for Bank of Ireland represents £96 million, or £96 thousand as the use of "m" in financial terminology can represent either in some circumstances?

Many thanks

With best wishes

Ian R Henderson CCE CISA FCA
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From: Alisdair Cameron [GRO]
Sent: 23 March 2015 18:07
To: irh [GRO]; mediation [GRO]
Cc: Rod Ismay; Jane MacLeod
Subject: RE: Client Suspense Accounts - Confidential

Dear Ian, at our last meeting we discussed the data set communicated in the note below.

We agreed that the data showed no evidence of issues and you asked for no further information on the suspense account.

You did ask for some contextual data to reassure you that unmatched differences were not left for long periods in the underlying client accounts, thereby masking issues.

To give you two specific examples:

- The Bank Of Ireland account relating to customer withdrawals of cash from ATMS. At the end of the 2014/14 financial year, this had a balance of £96m and no unmatched items more than six months old.
- The Santander account relating to customer payments into branches. This had a balance of £66m and no unmatched items over 6 months old.

If differences were being left unresolved in client accounts, balances more than 6 months old would be building up.

On this basis, I assume you are now satisfied that this line of enquiry can be closed?

Many thanks and kind regards, Alisdair

From: Alisdair Cameron
Sent: 13 February 2015 15:16
To: 'irl'; GRO; 'mediation'; GRO
Cc: Rod Ismay; Jane MacLeod; Ruth Phillips; Chris Aujard
Subject: Client Suspense Accounts - Confidential

Dear Ian, I attach a letter following our conversation on client suspense accounts. I suggest we get together. If it's acceptable to you, Ruth will send some dates for the week after next – next week being half term we are missing some key people! But please feel free to contact me at any time if you want to discuss this. With kind regards Alisdair

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