

End of Year Audits

To provide some clarification, we thought it best to confirm that the end of year statements we sent to your auditors contained the CLEARED BALANCE for both Citi and Royal Bank of Scotland Group accounts. This has been confirmed with the Audit commission as the correct balance to provide for year end accounts.

Your auditor will be looking for you to provide evidence of the CLEARED BALANCE on your accounts as at the close of business on the 31 March 2015. Following a number of customer queries in the past, we want to provide you with some additional guidance on how to find the Cleared balance on RBSG Bankline.

The statement on RBSG Bankline shows the ledger balance for the account not the cleared balance. You should not use this balance for audit purposes as the ledger balance also includes items which have not yet cleared.

How to find the cleared balance for the 31 March 2015 on RBSG Bankline:

Having logged into Bankline:

- click on “account information”
- click “view account balance”
- In the view historic balances field select **01 APRIL 2015**
- Select “Expand balance” for the account.

In the balance info section you will see the “**last night’s cleared**”. This is the balance which should be used for audit purposes and can be printed easily using the print button on the screen.

Should you have any queries, please email Government Banking Service in the first instance helpdesk.gbs@hmrc.gsi.gov.uk