

From: [McCormick, Andrew \(DETI\)](#)
To: [Woods, Michael \(DETI\)](#)
Subject: FW: Final (draft) TOR (2)
Date: 07 January 2016 09:31:19

Many thanks – that was **exactly** my point!

From: Woods, Michael (DETI)
Sent: 07 January 2016 09:21
To: McCormick, Andrew (DETI)
Cc: Rooney, Eugene; Cardwell, Mark; Bagdonaite, Dovile; Hill, Janice
Subject: RE: Final (draft) TOR (2)

Andrew

I am happy with the suggested amendment, the risk is not just what action was taken when the issues crystallised but also what controls were in place before then, to prevent or detect the issues, such as tracking changes in GB legislation and taking an informed decision on whether or not to change the NI legislation or for example when revising the initial business case also ensuring that DFP approval was in place going forward. We will issue the final TOR to John.

Many thanks

Michael

From: McCormick, Andrew (DETI)
Sent: 06 January 2016 18:11
To: Woods, Michael (DETI)
Cc: Rooney, Eugene; Cardwell, Mark; Bagdonaite, Dovile; Hill, Janice
Subject: FW: Final (draft) TOR (2)

One suggestion. Happy to discuss.

Many thanks.

From: Woods, Michael (DETI)
Sent: 06 January 2016 13:56
To: McCormick, Andrew (DETI)
Cc: Rooney, Eugene; Cardwell, Mark; Bagdonaite, Dovile
Subject: Final (draft) TOR (2)

Andrew

Please see attached the Draft TOR for the review of Non Domestic RHI. John Mills has suggested a slight amendment to the final bullet point in the list of audit objectives at paragraph 3.1. I am content that this will not materially constrain the scope of the audit and that ultimately the review will consider how any weaknesses, the audit identifies, transpired and what if any action was taken when management became aware. We will also consider if there is any scope for