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**From:** DoF AFMD Returns  
**Sent:** 07 November 2016 11:05  
**To:** Caldwell, Alison; Armstrong, Anne; Brimstone, Stephen; McNabb, Chris; O'Hagan, Dara; Sterling, David; Weir, Philip, TEO SpAd; Morelli, Emer; Craig, Erin; Elliott, Fiona; Braniff, Joan; Sewell, Julie; Kerr, Sean; Loughran, John; DoF Private Office; Mullan, Mark; Brennan, Mike; Jackson, Neill (TEO); Bannon, Pamela; Pauley, Christine; TEO PS Ministers; Bullick, Richard; McKibbin, Malcolm; Hill, Stephen (TEO); Johnston, Timothy; McCormick, Andrew (DFE); Muldoon, Claire; DfE Private Office; DfE SpAd; Gaughran, Aine; McCoy, Laura; McMurray, Stephen; Cousins, Heather; Coyne, Terence; McCann, Brendan  
**Subject:** PAAB: Alert Notice for 4th PAC Hearing - Non-Domestic Renewable Heat Incentive Scheme (DfE)(4)  
**Attachments:** PAAB Alert Notice for 4th PAC Hearing - Non-Domestic Renewable Heat Incentive Scheme (DfE)(4).tr5; PAAB Alert Notice for 4th PAC Hearing - Non-Domestic Renewable Heat Incentive Scheme (DfE)(4).DOCX

Please see Alert Notice for 4th PAC Hearing on "Non-Domestic Renewable Heat Incentive Scheme" from Julie Sewell.

Any queries should be addressed to Julie.Sewell@finance-ni.gov.uk (Tele: 028 91858276 (x68276)) or Fiona.Elliott@finance-ni.gov.uk (Tele: 028 91858209 (x68209))

Many thanks

Accountability and Financial Management Division (AFMD) Returns Room S21 Department of Finance Rathgael House Balloo Road BANGOR  
BT19 7NA

**Accountability and Financial Management  
Division  
Julie Sewell**

Public Spending Directorate  
Rathgael House  
Balloo Road  
BANGOR BT19 7NA  
Tel No: 028 91858276 (X68276)  
email: [julie.sewell@finance-ni.gov.uk](mailto:julie.sewell@finance-ni.gov.uk)



Department of  
**Finance**  
An Roinn  
**Airgeadais**  
[www.finance-ni.gov.uk](http://www.finance-ni.gov.uk)

**FROM: JULIE SEWELL**

**DATE: 7 NOVEMBER 2016**

**TO: CHRIS MCNABB  
ANNE ARMSTRONG  
AINE GAUGHRAN**

**Copy distribution below:**

**ALERT NOTICE: FOURTH PUBLIC ACCOUNTS COMMITTEE HEARING “NON-DOMESTIC RENEWABLE HEAT INCENTIVE SCHEME”**

**Issue: Fourth Public Accounts Committee (PAC) hearing to consider the C&AG’s Report on “Non-Domestic Renewable Heat Incentive Scheme” within DETI’s Resource Accounts for 2015-16.**

**Timing: 2pm, Wednesday, 9 November 2016.**

**Venue: Senate Chamber, Parliament Buildings.**

**Subject Department: Department for the Economy (DfE).**

**FOI Implications: This minute can be disclosed.**

**Media Handling: DfE Press Office to lead on this.**

**Presentational Issues: There is a very strong possibility of media interest.**

**Recommendation:** A general line to take on the public audit process is provided at Annex A. The DfE Minister should be provided with briefing on issues affecting his area of responsibility as appropriate.

## **Background**

1. The Public Audit Business process relating to this issue is set out below:
  - (i) The C&AG's Report on "Non-Domestic Renewable Heat Incentive Scheme" within DETI's Annual Report and Accounts for 2015-16 was published on 5 July 2016.
  - (ii) **Fourth PAC hearing to be held on 9 November 2016.**
  - (iii) Publication of a PAC report.
  - (iv) Publication of a Department of Finance (DoF) Memorandum of Reply to the PAC report.

## **Publicity**

2. Whilst a PAC hearing does not normally generate as much publicity as the publication of a report, it is possible that in addition to the press, local TV correspondents may take an interest in this hearing.
3. A general line to take on the public audit process is provided at Annex A. A copy of the NIAO Media Release is also attached as a separate document.

## **Relevant Information**

4. At the hearing, the witnesses are:
  - **Dr Andrew McCormick, Accounting Officer, DfE**
  - **Ms Heather Cousins, Deputy Secretary, Higher Education and Investment, DfE**
5. PAC will publish a report on this hearing in due course. It is the convention that PAC reports are considered by the relevant department and a DoF Memorandum of Reply will be laid before the Assembly, normally within two months following publication of the PAC report.

F11/16/799668

**Enquiries**

6. Any queries on the public audit process should be addressed to me on ext 68276. Any queries on the detail of the issues covered by the NIAO report should be addressed to Terry Coyne ext 29406 or Brendan McCann in DfE ext 29820.

*Julie Sewell*

**JULIE SEWELL**

**Copy distribution list**

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PS/Máirtín Ó Muilleoir  
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**FOURTH PAC HEARING “NON-DOMESTIC RENEWABLE HEAT INCENTIVE SCHEME”****Public Audit Business – General Lines to Take**

- All NIAO reports are laid before the Assembly and may be subject to review by the Public Accounts Committee (PAC).
- If a NIAO report is considered at a PAC hearing, a PAC report is published which is then considered fully by the subject department and DoF.
- It is the duty of departments to consider the PAC reports which relate to them and to provide answers to any issues raised. This is done in the form of a DoF Memorandum of Reply, which is laid by the Minister of Finance before the Northern Ireland Assembly, normally within two months of the issue of the PAC report. Officials ensure that all issues raised in the Committee’s reports are addressed by the relevant department(s) in the Memorandum.
- DoF is determined to see proper procedures applied to the management of public expenditure and it will be working closely with the relevant departments to ensure any issues raised by the report are addressed appropriately.

**PAC Hearing – Lines to Take**

- We welcome this NIAO report and the opportunity to discuss it further with the Public Accounts Committee.
- We look forward to seeing the Committee’s views when they publish their report in due course.
- The general guiding principle is that it is inappropriate to comment in detail in advance of the DoF Minister’s response.
- However, in certain circumstances Ministers may wish to comment publicly. Any comments made should be in line with the protocols set out in DAO (DFP) 10/15.