

Importance: Normal
Subject: FW: NIRHI: Audit Position
Received: 2012-12-14T09:20:40Z

Gavin

From: Robert Hull
Sent: 13 December 2012 17:59
To: Gavin Jenkins; Keith Avis; Paul Heseltine
Cc: Luis Castro; Mary Smith; Jacqueline Balian
Subject: RE: NIRHI: Audit Position

Gavin/Keith

Thanks - Am I correct in assuming that this means we shouldn't therefore worry about this? As far as for audits are concerned, I personally wouldn't be worried about sharing these in due course and indeed taking account of DETI comments, as long as it does not impact on our ability to undertake audits we deem necessary. Welcome any views
Bob

From: Gavin Jenkins
Sent: 13 December 2012 17:38
To: Keith Avis; Paul Heseltine; Robert Hull
Cc: Luis Castro; Mary Smith; Jacqueline Balian
Subject: RE: NIRHI: Audit Position

Keith,

From memory the NIAO relies on Section 12 of the Government Resources and Accounts Act (Northern Ireland) 2001 for its rights of access.

http://www.legislation.gov.uk/nia/2001/6/pdfs/nia_20010006_en.pdf

Gavin

From: Keith Avis
Sent: 13 December 2012 17:07
To: Paul Heseltine; Robert Hull
Cc: Luis Castro; Mary Smith; Jacqueline Balian; Gavin Jenkins
Subject: RE: NIRHI: Audit Position

Bob and as above

As promised, DETI came back to me this afternoon covering the latest view from the NIAO. In short, the NIAO have said that they are covered by legislation that gives them the right of audit access as they need and that they would wish to exercise this right. DETI have asked to see a copy of the relevant provision, as they will push the NIAO back on this point if it is not clear. They have been promised details from the NIAO tomorrow. So (again) we are on hold pending a response from DETI. From my own quick internet search it would appear that NIAO are governed by the 1998 Northern Ireland Act, and I cannot see a specific provision that covers the right of access, but we will consider that which DETI passes onto us and I will check this with our Legal team.

DETI also asked for a copy of the Terms of Reference for the Deloitte and AEA RHI audit contracts. I made clear that these had not been drafted yet to cover NI and I was not prepared to let them have sight of the ToRs covering GBRHI audits. I will, however, speak to the GBRHI audit team and will offer up a high level summary of the type of thing that DETI can expect. I emphasised that we had responded in detail to all of DETI's points and cannot enter into another lengthy round of email exchanges on this issue while the Admin Arrangements remained unsigned.

I will report back in the morning once DETI have the steer on the NIAO governing legislation and how they will act upon this.

Rgds

Keith

From: Keith Avis
Sent: 12 December 2012 11:59
To: Paul Heseltine; Robert Hull
Cc: Luis Castro; Mary Smith; Jacqueline Balian; Gavin Jenkins
Subject: RE: NIRHI: Audit Position

Bob and as above

I have chased DETI this morning who confirmed that Fiona Hepper is meeting the NIAO at 2pm tomorrow, so we will have a clear position from DETI tomorrow afternoon. In the meantime I will work on briefing covering option 3 so that we can raise this with those that Paul has mentioned below as needs be. I will also revisit the Admin Arrangements cover letter to make sure that we have appropriate wording. I think that scheme audits are of greatest interest to the NIAO, but in my view our line, certainly on full audit access rights, would be applicable to broader Ofgem audits as well.

Rgds

Keith

Received from OFGEM on 11.05.2017

Annotated by RHI Inquiry