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From: Keith Avis
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[RHI Site Audits - Audit Report - Template.docx](#)

Peter cc: Joanne, Mary

As discussed yesterday, I confirm that we are not in a position to pass on the Terms of Reference that we use for the GB RHI audits undertaken by AEA and Deloitte. However, as promised in our telephone conversation this morning, I have attached the template that AEA use for their RHI audits. This should hopefully give your Head of Finance sufficient detail on the specifics of the audits.

There is no standard ToR for Deloitte audits as the specifics of audit coverage are discussed in detail and agreed with Deloitte before work on each audit starts. Of course, Deloitte are subsequently free to question our systems and processes and report independently with their findings. As I have mentioned previously, through our ongoing engagement with you, we will be aware of issues that you have which you consider are important to cover in any of these audits.

I would be grateful if you could confirm that, along with previous information sent on audits, this is sufficient information for your Head of Finance. That being the case, the signing of the Arrangements will be pending the detail of the legislative provisions on audit and your subsequent view on their application.

I will be in the office until 1pm today if you wish to discuss any of this further.

Keith

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