



Burchatts Farm Barn Terms of Reference

Guildford Borough Council
Internal Audit 2019-20
March 2020

Burchatts Farm Barn

Purpose of these terms of reference

These terms of reference are provided pursuant to the terms of our engagement letter. The use of this document is solely for internal purposes and, pursuant to the terms of the engagement, it should not be copied or disclosed to any third party or otherwise quoted or referred to, in whole, in part, without our prior written consent.

Objectives

The objectives of our work are:

Objective	Description of work to undertake
Objective One Design of controls and associated governance	We will review the design of controls and governance around decision making related to the use of community assets at the Council. This will include: <ul style="list-style-type: none"> • The preparation, scrutiny and approval of business cases; • Consideration of alternative options; • Mechanisms for stakeholder consultation and seeking agreement to proceed; • Process to review, monitor and report on costs; • Assessing, monitoring and reporting benefits realised; and • Processes followed to market identified properties.
Objective Two Compliance	We will review the available information for Burchatts Farm Barn to assess the level of compliance with Council policy and procedure as identified through Objective One above. This will include how change management controls operated when amendments relating to the use of the community asset were identified, reviewed and approved.
Objective Three Learning	Following review of available documentation we will consider whether there is learning for the Council which can be established and applied to other community assets going forward.

Assistance required

We require assistance to deliver this review on time, in particular we need: prompt agreement of these terms of reference; staff required for interview to ensure their reasonable availability; and access to relevant records.

Key contacts

In order to undertake this work we will require meetings with:

- Joan Poole – Head of Internal Audit
- Others - TBC

This list is not exhaustive and we may require additional meetings as our work progresses.

Anticipated assurance

Management anticipates that this review will be given **significant assurance with minor improvement opportunities** assurance rating.

Outputs

We will present our findings in a report. The report will be agreed with Joan Poole as the sponsor for this review, before it is presented to the Corporate Governance and Standards Committee for approval.

Burchatts Farm Barn

Documentation request

We provide below details of documentation we would like to review to support this review. This list is not exhaustive and if there are other documents that we feel would be useful to review we will request these whilst onsite. Similarly if you feel there are other documents that would assist us which are not listed please provide them.

- Minutes and papers from meetings relating to decision making around Burchatts Farm Barn;
- Business case to support use of Burchatts Farm Barn;
- Spreadsheet of cost monitoring performed; and
- Evidence of marketing of property.

Timetable

The timetable for this review is shown below:

Due date (w/c)	Task	Responsibility	
		Council	KPMG
27/02/2020	Prepare and agree terms of reference	✓	✓
Fieldwork			
23/03/2020	Start fieldwork	✓	✓
30/03/2020	Complete fieldwork		✓
30/03/2020	Closure meeting	✓	✓
Reporting			
06/04/2020	Issue draft report		✓
20/04/2020	Provide management responses	✓	
20/04/2020	Final report issued		✓
June 2020	Presentation to Corporate Governance and Standards Committee		✓



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