

Terms of Reference

HBC Planning – Tree Preservation Orders

Date: 12 September 2012 Ref: M4110/12/003



Purpose and Background of the Audit

1. A review of Tree Preservation Orders (TPO) has been requested by the Director of Resources at Hertsmere Borough Council (HBC). This will serve to provide independent assurance to the Council that the making and administration of TPO's is compliant with the law.
2. The law on TPOs is in Part VIII of the Town and Country Planning Act 1990 and in the Town and Country Planning (Trees) Regulations 1999, which came into force on 2 August 1999. The latter were subsequently amended by the Town and Country Planning (Trees)(Amendment no. 2)(England) Regulations 2008. The latest Town and Country Planning (Tree Preservation)(England) Regulations 2012 came into force in April 2012.
3. A TPO is an order made by a local planning authority (LPA) in respect of trees or woodlands. The principal effect of a TPO is to prohibit the cutting down, uprooting, topping, lopping, wilful damage or wilful destruction of trees without the LPA's consent. LPAs may make a TPO if it appears to them to be expedient in the interests of amenity to make provision for the preservation of trees or woodlands in their area.
4. The Register of Tree Preservation Orders maintained by HBC indicates that 30 TPO's were made in 2010, two in 2011 and three in 2012 to date.

Key Assurance Areas

5. Our specific objectives in undertaking this work, as agreed during the pre-audit meeting on 6 September 2012, are to provide the Council with assurance on the adequacy and effectiveness of internal controls, processes and records in place to mitigate risks in the following areas:
 - a) Register of TPO's (all physical and electronic) – completeness, timeliness, accuracy and validity of the maintenance and administration of the register in compliance with legal requirements, and
 - b) Making and confirmation of TPO's in compliance with legal requirements and good practice as published by the Department of Communities and Local Government.
6. Internal Audit also has a professional duty to investigate any other issues arising during the course of the audit and will report thereon as necessary and appropriate. Additional audit time budget will be negotiated accordingly.

Process, Timing, Resourcing and Reporting

7. The audit will be carried out by [REDACTED] Auditor, during September 2012.

Process	Officers Involved	Proposed Timeframe
Fieldwork and Testing	Polly Harris-Gorf – Head of Planning and Building Control Mark Silverman – Policy and Transportation Manager [REDACTED]	September 2012
Issue Draft Report	Polly Harris-Gorf – Head of Planning and Building Control Mark Silverman – Policy and Transportation Manager Sajida Bijle – Director of Resources	October 2012
Issue Final Report	Polly Harris-Gorf – Head of Planning and Building Control Mark Silverman – Policy and Transportation Manager Sajida Bijle – Director of Resources Glen Wooldrige – Director of Environment Donald Graham – Chief Executive	October 2012

8. In the event that significant issues are identified during the audit, the auditor will inform management immediately via an interim report, published in advance of the draft audit report.
9. Please note that we require a response to the draft report within two weeks of issue under normal circumstances.
10. The Final Report may be submitted to the next Audit Committee.
11. In due course, Internal Audit will also seek assurance that any recommendations made have been implemented. This will be accomplished in terms of the agreed protocol with the Council.