SIAS
Shared Internal Audit Service
Hertfordshire in Partnership

Area:	Making and confirmation of Tree Preservation Orders (TPOs)

Objective:	Compliance with legal requirements and good practice as published by the Department of Communities and Local Government.

Risk(s):	a) Non-compliance with Part VIII of the Town and Country Planning Act 1990 and in the Town and Country Planning (Trees) Regulations 1999 as Amended.
	b) Tree Preservation Orders are not valid due to incorrect process being followed.
	c) The Council is unable to explain to landowners why their tree is subject to a TPO.
	d) Trees that should be subject to a Preservation Order are felled or have works carried out on them without consent.
	Impacts associated with the above risks:
	a) The Council can be subject to penalties for non-compliance with the regulatory framework and losses appeals to defend a TPO.
	b) The removal of trees impacts on amenity value and impacts on the local environment and its enjoyment by the public.

Expected Controls:	a) Procedure for making and confirming TPOs are in compliance with good practice as published by the Department of Communities and Local Government. Please see **Appendix 1.2**

Test(s):	a) Examine a sample of TPOs and confirm that these are made and confirmed in compliance with good practice as published by the Department of Communities and Local Government.

Sample Methodology and Size:	Review a sample of four 'Confirmed' TPOs selected at random from the files held by the Planning Department.

Actual Controls:	As per the expected controls.

Results:	a) Please see test schedule at **Appendix 1.3** (samples have been referenced thereon). **Sample 1 - TPO/01/2012 Properties:** • Emergency TPO and no visit made to site before issue. • Under paragraph 3.7 states: Any duly authorised in writing by the LPA may enter the land for the purpose of surveying it in connection with making or confirming a TPO, although the LPA may in circumstances decide to carry out the visit without entering the land. They may consider that the risk of felling justifies the making of a TPO before they have been able to assess fully the amenity value of the tree. This should not, however, prevent them from making a preliminary judgement on whether a TPO would appear to be justified on amenity grounds, nor from making a more considered assessment before the TPO is confirmed.' • Objection received and considered by Planning Committee. • Decision taken to Confirm TPO made by Members. **Conclusion:** No Findings or Reportable Matters. **Sample 2: TPO/02/2012 Properties:** • Application for Works on Trees in Conservation Area. • Objection received and withdrawn following consultation and

	modifications. • Decision to Confirm TPO made by Officers. **Conclusion:** No Findings or Reportable Matters. **Sample 3: TPO/16/2010 Properties:** • Application for Works on Trees in Conservation Area. • No objection received. • Decision to Confirm TPO made by Officers. **Conclusion:** No Findings or Reportable Matters. **Sample 4: TP0/02/2012 Properties:** • Proposed Planning Development • No objection received. • Decision to Confirm TPO made by Officers. **Conclusion:** Two Findings or Reportable Matters. Please see findings below.

Finding(s):	1) **TP0/02/2012 - Copy of 1st Schedule not on file. Discussion with the ▮▮▮▮▮▮▮▮▮▮▮▮ did not confirm that this was sent in the first instance. It was mentioned that a duplicate can be produced form the Planning System. The one created from the Planning System was incomplete and did not provide full details of the tree subject to a TPO.** 2) **TP0/02/2012 - File does not contain TPO checklist to indicate method and date of delivery.**

Risk Area	None	Limited	Moderate	Substantial	Full
Making and Confirmation of TPOs					