



## Appointment of Interim S151 Officer

Executive Portfolio Holder: Peter Seib, Finance and Legal Services  
Director: Nicola Hix, Support Services  
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## Purpose of the Report

1. The purpose of this report is to seek approval for the interim appointment of one of the Council's Statutory Roles, the Section 151 Officer.

## Forward Plan

2. This report did not appear on the Full Council Forward Plan as the need to make an interim appointment arose after the date of the last meeting

## Public Interest

3. There is a legal requirement on the Council to designate three "Statutory Officers". These are the Head of Paid Service (Chief Executive), the Monitoring Officer and the Section 151 Officer / Chief Finance Officer. The Section 151 Officer has a number of statutory duties and responsibilities relating to the council's financial strategy and the arrangements for effective governance.

## Recommendations

4. That Council formally appoint Karen Watling as Interim S151 Officer with immediate effect, for an initial period of up to 6 months.

## Background

5. The Local Government Act 1972 requires every local authority to appoint a suitably qualified officer responsible for the proper administration of its financial affairs. This role is commonly referred to as the Section 151 officer. The term S151 Officer has been used as a short form expression to refer to the role and duties of the 'Responsible Financial Officer' as defined by The Chartered Institute of Public Finance and Accountancy (CIPFA) (the function of the most senior finance officer employed by an organisation).
6. Section 113 of the Local Government Finance Act 1988 requires that the officer appointed as the Chief Finance Officer (CFO) must be a member of a specified accountancy body.
7. The role of a CFO lies at the heart of any effective and well governed organisation. The over-riding duty of this officer is to fulfil the statutory responsibilities attached



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to the position in a manner that enhances the overall reputation of the Council. The CFO has a statutory duty under Section 151 of the Local Government Act 1972 to ensure that there are proper arrangements in place to administer the Council's financial affairs. Section 114 of the Local Government Finance Act 1988 requires the S151 Officer to report to the full Council, the District Executive and the External Auditor if the authority or one of its officers:

- has made, or is about to make, a decision which involves incurring unlawful expenditure
- has taken, or is about to take, an unlawful action which has resulted or would result in a loss or deficiency to the authority
- is about to make an unlawful entry in the authority's accounts.

### Selection of Interim S151 Officer

8. Following the resignation of the permanent S151 Officer, Joanne Nacey, from this role in February 2021, the Chief Executive and Director of Support Services and Strategy, interviewed four potential candidates for the S151 Officer role.
9. As a result of these interviews, and subject to Council approval, an interim S151 officer role, was offered to, and accepted by, Karen Watling. Karen is an experienced S151 Officer and is a full member of the Chartered Institute of Public Finance & Accountancy (CIPFA), with a wealth of experience in local government, having previously worked within a number of District and City Councils.

### Financial Implications

10. The financial implications associated with agreeing the recommendation can be covered from within the existing revenue budget for 2020/21 onwards.

### Legal implications and details of Statutory Powers

11. It is a statutory requirement for local authorities to have a Section S151 Officer in place, in order to ensure that their necessary roles and functions are delivered effectively.

### Council Plan Implications

12. None associated with this report.

### Carbon Emissions and Climate Change Implications

13. None associated with this report.

### Equality and Diversity Implications

14. None associated with this report.



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15. None associated with this report.

**Background Papers**

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