

# Gloucester City Council

<b>Meeting:</b>	<b>Council</b>	<b>Date:</b>	<b>13 July 2023</b>
<b>Subject:</b>	<b>Designation of Chief Finance Officer (S151 Officer)</b>		
<b>Report Of:</b>	<b>Head of Paid Service</b>		
<b>Wards Affected:</b>	<b>All</b>		
<b>Key Decision:</b>	<b>No</b>	<b>Budget/Policy Framework:</b>	<b>No</b>
<b>Contact Officer:</b>	<b>Jon McGinty, Managing Director</b>		
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<b>Appendices:</b>	<b>None</b>		

## FOR GENERAL RELEASE

### 1.0 Purpose of Report

- 1.1 To appoint a S151 Officer, in accordance with Section 151 of the Local Government Act 1972.

### 2.0 Recommendations

- 2.1 Council is asked to **RESOLVE** that Greg Maw, Head of Finance and Resources, be designated the Council's Chief Finance Officer (S151 Officer), in accordance with section 151 of the Local Government Act 1972.

### 3.0 Background and Key Issues

- 3.1 Section 151 of the Local Government Act 1972 requires the council to make arrangements for the "proper administration of (its) financial affairs" and to "secure that one of their officers has responsibility for the administration of those affairs" through the appointment of what is known as a Chief Finance Officer to advise the council. The Chief Finance Officer is also known as the S151 Officer and this terminology will be used throughout this report.
- 3.2 The S151 Officer is required by law to be a qualified accountant and a member of one of the professional bodies as outlined in the Local Government Finance Act 1988. The legislative framework requires that either the S151 Officer is a direct employee of the council or that the S151 Officer is an employee of another council under a formal shared service arrangement.
- 3.3 Following the retirement of the previous S151 Officer, Jon Topping, on 31 March 2023, Greg Maw, the then Financial Services Manager and Deputy S151 Officer, was appointed as the interim S151 Officer by Council on 23 March 2023. Following a senior management restructure, the S151 Officer role was attached to the newly created Head of Finance and Resources post.

3.4 Following a competitive recruitment process, Greg Maw was appointed as Head of Finance and Resources on 12 June 2023, therefore it is recommended that Council approves his permanent appointment to the statutory S151 Officer role.

#### **4.0 Social Value Considerations**

4.1 Not applicable.

#### **5.0 Environmental Implications**

5.1 Not applicable.

#### **6.0 Alternative Options Considered**

6.1 The Council has a statutory duty to make the appointment from a suitably qualified employee. No other options have been identified.

#### **7.0 Reasons for Recommendations**

7.1 To meet the statutory requirements to appoint a S151 Officer for the City Council.

#### **8.0 Future Work and Conclusions**

8.1 If approved, Greg Maw will assume the permanent designation of S151 Officer with immediate effect and Hadrian Walters, Accountancy Manager, will continue as interim Deputy S151 Officer at least until the vacant Financial Services Manager post has been filled.

#### **9.0 Financial Implications**

9.1 Funding for the post of Head of Finance and Resources, to which this role is attached, was identified as part of the senior management restructure agreed by the Head of Paid Service in his decision dated 15 May 2023.

(Financial Services have been consulted in the preparation this report.)

#### **10.0 Legal Implications**

10.1 Under Section 151 of the Local Government Act 1972 the Council has a duty to make arrangements for the proper administration of their financial affairs and appoint a Section 151 Officer. The Section 151 Officer must lead on the Council's financial functions and ensure that they are fit for purpose. The Section 151 Officer must be professionally qualified and suitably experienced.

10.2 Under Section 113 of the Local Government Finance Act 1988 the Section 151 Officer must also be a member of a recognised accountancy body.

(One Legal have been consulted in the preparation this report.)

#### **11.0 Risk & Opportunity Management Implications**

11.1 If a S151 Officer is not in post, the Council would be in breach of Section 151 of the Local Government Act 1972.

**12.0 People Impact Assessment (PIA) and Safeguarding:**

12.1 Not applicable.

**13.0 Community Safety Implications**

13.1 None

**14.0 Staffing & Trade Union Implications**

14.1 The Local Government Act 1972 requires the person designated as S151 Officer to be employed by the Council either directly or under a formal shared services agreement with another council.

**Background Documents:** None