



WMFRA
West Midlands Fire and
Rescue Authority

**WEST MIDLANDS FIRE AND
RESCUE AUTHORITY**

24 NOVEMBER 2025

DESIGNATION OF S151 OFFICER

For DECISION

Principal Officer: Chief Fire Officer

Report of the Chief Fire Officer

Author: Interim Clerk to the Authority

1. PURPOSE

- 1.1. To gain member approval for the designation of the Authority's Section 151 Officer in line with Constitutional requirements.

2. RECOMMENDATIONS

- 2.1. That members agree the formal designation of Sofia Mahmood, Head of Finance and Procurement as the Section 151 Officer/Treasurer.

3. OBJECTIVES & EXPECTED OUTCOMES

- 3.1. The Authority has constitutional responsibility for approving /confirming which Officer is designated as the statutory Section 151 Officer/Treasurer.

4. BACKGROUND

- 4.1. Under s151 of the Local Government Act 1972, every local authority (including fire and rescue service) shall make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs. They have a number of statutory duties, including the duty to report any unlawful financial activity involving the Authority (past, present or proposed) or any failure to set or maintain a balanced budget.

4.2. The Section 151 Officer must be a qualified accountant belonging to one of the recognised accountancy bodies;

- the Institute of Chartered Accountants in England and Wales,
- the Institute of Chartered Accountants of Scotland,
- the Chartered Association of Certified Accountants,
- the Chartered Institute of Public Finance and Accountancy,
- the Institute of Chartered Accountants in Ireland,
- the Chartered Institute of Management Accountants, and
- any other body of accountants established in the United Kingdom and for the time being approved by the Secretary of State for the purposes of this section.

4.3. Five of the key areas that the Section 151 Officer is responsible for are:

1) Ensuring lawfulness and financial prudence of decision making:

After consulting with the Head of Paid Service, the Monitoring Officer and the Clerk, the Head of Finance and Procurement will report to the Authority, (s114 of Local Government Finance Act 1988) or to the Executive in relation to an executive function, and the Council's external auditor if he/she considers that the Authority:

- a) has made or is about to make a decision which involves or would involve the Authority incurring expenditure which is unlawful,
- b) has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the Authority, or
- c) is about to enter an item of account the entry of which is unlawful. Under the same act the Head of Finance and Procurement shall make a report under this section if it appears to him/her that the expenditure of the Authority incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure.

2) Administration of financial affairs:

The Head of Finance and Procurement will have responsibility for the administration of the financial affairs of the Authority (section 151 of Local Government Act 1972) and will certify the robustness of the Authority's estimates of expenditure and the adequacy of the level of reserves in the proposed budget as required by Section 25 of the Local Government Act 2003. The Head of Finance and Procurement is responsible for the preparation of the Authority's statement of accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

3) Contributing to corporate management:

The Head of Finance and Procurement will contribute to the corporate management of the Authority, in particular through the provision of professional financial advice.

4) Providing advice:

The Head of Finance and Procurement will provide advice on the scope of powers and authority to take decisions, maladministration, financial impropriety, probity and budget and policy framework issues to all members and will support and advise members and officers in their respective roles.

5) Give financial information:

The Head of Finance and Procurement will provide financial information to the media, members of the public and the community. This is where the 'story' of the proposed decision is told. It can be used to provide background information or a context to the proposed decision or a narrative setting out the vision behind the decision.

- 4.4. A successful external recruitment exercise was undertaken to appoint a Section 151 Officer and Head of Finance and Procurement. Sofia Mahmood was appointed to this post on 17 July 2023. She is a member of both the CIPFA and CIMA accountancy

bodies and has extensive experience across the public sector in a number of organisations at a senior level. The decision in this report is to meet the governance requirements of the Authority and appoint the S151 designation.

5. **STRATEGY ALIGNMENT**

- 5.1. Effective management of the service's finances, and appropriate and independent financial advice to the Authority to guide its decision making, are essential in the effective delivery of all aspects of the Authority's Strategy. The S151 Officer/Treasurer is a key statutory role to support this with responsibility in this area.

6. **IMPACT ASSESSMENTS**

- 6.1. No Equality Impact Assessment is required for this decision.

7. **LEGAL IMPLICATIONS**

- 7.1. The Fire Authority is obliged to appoint an officer who has responsibility for the administration of the authority's financial affairs under Section 73 of the Local Government Act 1985. This role is commonly known as the Section 151 Officer or Treasurer in line with the terminology used by most local authorities under the 1972 Local Government Act. The WMFRA Constitution also designates specific roles for the Section 151 Officer/Treasurer.
- 7.2. The Local Government Finance Act 1988, section 113, requires that those responsible for the administration of the authority's financial affairs be a member of a relevant accountancy body.

8. **FINANCIAL IMPLICATIONS**

- 8.1. There are no additional financial implications as a consequence of designating an officer as Section 151 Officer.

9. **ENVIRONMENTAL IMPLICATIONS**

- 9.1. There are no environmental implications arising from the content of this report.

10. **BACKGROUND PAPERS & APPENDICES**

- [Section 73 Local Government Act 1985](#)
- [Section 113, Local Government Finance Act 1988](#)

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