

Technical Enquiry Service- Frequently Asked Question

What support can CIPFA offer to a Section 151 Officer facing an especially challenging situation?

We recognise that CIPFA members serving as Section 151 often face challenging situations and that at times find it is necessary to consider the ultimate recourse of the Section 114 powers of the Local Government Finance Act 1988. This is a step that should not be taken lightly but instead only after very careful consideration.

Nonetheless, CIPFA cannot give you legal advice on the Section 151 role or actions that you may take in performing. The Institute is not regulated for the purpose by the Legal Services Board. For legal advice you need to rely in the first instance on your local authority's professional legal advisers. We can however provide more general support and advice.

If you have a professional ethical dilemma arising from your role as Section 151 officer you should first consider our guidance on [professional ethics](#). Then, if you need more support, we can make arrangements for you to discuss the merits of alternative approaches, including with a present or former Section 151 officer on a confidential basis. To do this please contact email ethics@cipfa.org.

For more general guidance you may want to consult our free publication on the [Role of the CFO in Local Government](#).

DISCLAIMER

The CIPFA Technical Enquiry Service offers members and registered students a service providing information, guidance and advice on professional issues. Please note that the guidance offered by the Technical Enquiry Service should not be taken as an authoritative interpretation of the law and should not be considered as constituting a definition of proper accounting practice. Answers offered are based solely on the information provided to the Service. All reasonable care is exercised in preparing responses to questions. However enquirers should always refer to the primary sources before relying on this advice and check any interpretation of published guidance with their own professional advisors.