



**Tailte
Éireann**

Tailte Éireann

Protected Disclosures Policy

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Contents

Policy Statement	4
1. Introduction	5
2. Purpose and objectives	6
3. Responsibilities.....	7
4. Disclosure to the Protected Disclosures Commissioner	8
5. To whom does this policy apply?	8
6. What is a protected disclosure?	8
7. What is meant by “Worker” in protected disclosures?	9
8. Relevant wrongdoings	9
9. Reasonable belief.....	10
10. Reports that may not be protected disclosures.....	10
11. Making an internal protected disclosure	11
12. How to make a disclosure	12
13. Anonymous and pseudonymous disclosures.....	13
14. External disclosures	14
15. Protecting against penalisation	15
16. Preventing penalisation	16
17. Confidentiality and protection of identity.....	17
18. Support and advice	18
19. Acknowledgement, assessment and investigation	18
19.1 Acknowledgement.....	18
19.2 Assessment of an alleged report of wrongdoing	19
19.3 Investigation	21
19.4 Outcomes following an investigation	23
19.5 Review	24
20. Feedback.....	25
21. Motivation	25
22. Oversight and co-ordination of information.....	25
22.1 Data Protection.....	25
22.2 Freedom of Information.....	25
22.3 Record-keeping and Annual Report.....	26
22.4 Monitoring and Review of the Procedures	26
22.5 Disclaimer.....	26
Appendix A - Integrity At Work Pledge.....	27
Appendix B - Related Civil Service Policies and Procedures.....	28
Appendix C - Other Legislation Facilitating Disclosures.....	29
Appendix D - Protection Disclosures High-Level Process Map	30
Appendix E - Timeframes for Various Stages.....	31
Appendix F - Checklist of Issues to Consider in an Assessment	32
Appendix G - Template for Event / Issues Log	33

Policy Statement

The Management of Tailte Éireann is committed to creating a workplace culture that supports the making of Protected Disclosures, provides protection for reporting persons and is committed to supporting a responsible and ethical organisational culture within Tailte Éireann.

Tailte Éireann aims to foster a working environment where workers feel comfortable in raising concerns relating to potential wrongdoing within the organisation and to provide the necessary supports for those that raise genuine concerns. This type of working environment reflects our core values, especially those of Integrity, Professionalism, Respect, Accountability and Transparency.

In the spirit of these values, all workers should feel comfortable about raising concerns locally with their managers. However, this may not always be the case. Disclosers may feel uncomfortable raising the concern locally; they may be unhappy with the way in which their concern was dealt with locally; or they may just want the additional advice and protection that comes with a more formal process.

Tailte Éireann values the dedication of its staff and is committed to supporting them in delivering a high-quality service to its customers. It is also committed to compliance with high standards of governance, accountability and probity. To this end, this policy is designed to reassure employees/workers of our commitment to the protected disclosure process; to explain how it works; and to set out the process involved.

1. Introduction

The Protected Disclosures (Amendment) Act 2022 provides a robust statutory framework within which workers can raise concerns regarding potential wrongdoing that has come to their attention in the workplace, in the knowledge that they can avail of significant employment and other protections, if they are penalised by their employer or suffer any detriment for making such disclosures.

The purpose of this document is to set out Tailte Éireann's policy on Protected Disclosures in the workplace. It should be considered a part of the Organisation's approach to integrity and good corporate governance ensuring that high standards are maintained.

Tailte Éireann is a member of the Integrity at Work (IAW) programme, a Transparency International Ireland initiative. As part of its commitment to protecting workers who raise concerns of wrongdoing, Tailte Éireann complies with the Integrity at Work Pledge to ensure that workers reporting wrongdoing will not face penalisation and that action will be taken in response to the concerns raised. A copy of the Pledge is at Appendix A.

The Protected Disclosures (Amendment) Act 2022 provides for a stepped system of channels through which a worker can make a disclosure if they wish to attract the protections provided by the Act. A worker may communicate his or her concerns to:

- a) An employer or manager in the organisation (see Section 11).
- b) To a prescribed person as set out in Statutory Instrument 339 of 2014 (Protected Disclosures (Amendment) Act 2022 (Section 7(2) Order 2014). This is a formally designated person that can receive a report in respect of matters in their sphere of responsibility.
- c) To a Minister of the Government (regarding a matter within their functional ambit or in the case of a worker in a Public Body).
- d) Externally to others (see Section 14).

This is the context for the Tailte Éireann Protected Disclosures Policy. Workers are encouraged to use the internal confidential reporting structure in the first instance. It is only if the internal structures fail the worker, or the worker does not have confidence in the internal structures, that the worker may feel obliged to report an issue outside of the organisation. In this case, the worker is afforded some protection under the Protected Disclosures (Amendment) Act 2022.

It should be noted that there are certain prerequisites for entitlement to redress under the Act, those being:

- a) That the worker has been penalised or is threatened with being penalised at the hands of the employer for having made a disclosure.
- b) That the disclosure is a protected disclosure under the terms of the Act (this will not be known at the time the disclosure is made).

2. Purpose and objectives

The objective of this Policy is to encourage all workers to raise internally, genuine concerns about possible wrongdoing in the workplace so that these concerns can be investigated following the principles of natural justice and addressed in a manner appropriate to the circumstances of the case.

This Policy is designed to ensure that all disclosures of wrongdoing in the workplace will, as a matter of routine, be the subject of an appropriate investigation followed by appropriate actions based on the investigation findings thereby ensuring workers will not have a need to, or a basis for, seeking to access the remedies of the Protected Disclosures (Amendment) Act 2022.

Tailte Éireann will ensure that there is a mechanism to enable all workers to voice concerns internally, in the confidence that, insofar as possible:

- Their communication will be treated with confidentiality by the recipient.
- Their concern will be investigated where that is considered appropriate.
- The person reporting will receive protection from victimisation or harassment.
- The person reporting will not be subject to retribution or disciplinary proceedings.

The Policy relates to the reporting of relevant wrongdoing as defined in the Protected Disclosures (Amendment) Act 2022 and is not intended to act as a substitute for normal day-to-day operational reporting. Neither is it intended to act as a substitute for existing grievance or other HR procedures.

The Protected Disclosures (Amendment) Act 2022 commenced on 1 January 2023. This new legislation made significant changes to the operation of the legal framework for the protection of whistleblowers in Ireland, the Protected Disclosures Act 2014. One of these changes sets out that the reporting channels must provide for acknowledgement and follow-up of all reports and the provision of feedback to the reporting persons, including:

- Acknowledgement of all reports received within 7 days.
- Diligent follow-up on all reports received.
- The provision of feedback to the reporting person on actions taken or envisaged to be taken in follow-up within 3 months.
- The provision of further feedback to the reporting person at 3-month intervals, on request.
- Provision of information on how to report externally to a prescribed person or the Protected Disclosures Commissioner.

The Act also introduces the Office of the Protected Disclosures Commissioner and appoints the Ombudsman as the Protected Disclosures Commissioner (the “**Commissioner**”). The Commissioner will have a role in the handling of external reports made under section 7 of the Act (as amended) and reports made to Ministers under section 8 of the Act.

3. Responsibilities

The Chief Executive Officer of Tailte Éireann has overall responsibility for this policy and for reviewing the effectiveness of actions taken in response to concerns arising under this policy. Day-to-day responsibility for the operation of the procedures is delegated to the Management Board of Tailte Éireann with the support of HR and Governance, Compliance and Excellence.

Worker / Discloser / Reporting Person	May make a protected disclosure. See Sections 5 and 7.
Managers	Potential recipient of a protected disclosure.
CEO	Responsible for ensuring that the Protected Disclosure Policy and related structures are in place, as well as reporting annually.
Head of Audit and Risk Committee	Potential recipient of protected disclosures.
Protected Disclosures Officer	Protected Disclosures Officer is the Human Resources Senior Manager, and the “Designated Person” with responsibility for managing protected disclosures in Tailte Éireann. Where that person may themselves be the subject of a disclosure, the Head of Governance, Compliance and Excellence will fulfil the Protected Disclosures Officer role. The Protected Disclosures Officer is responsible for the acknowledgement of receipt and follow up of disclosures, including providing feedback to relevant parties.
Human Resources	Ensure that all workers are notified of the Protected Disclosures Reporting Policy annually.
Governance, Compliance and Excellence	With HR, ensure that all workers are notified of the Protected Disclosures Reporting Policy annually. Review policy periodically. Ensure annually reporting on protected disclosures.
Protected Disclosures Assessment Committee	Assessment Committee decides if the disclosure is a protected disclosure. It comprises Protected Disclosures Officer (Chair of Assessment Committee), senior manager in Governance, Compliance and excellence, Deputy Registrar (Legal), senior manager in Valuation, senior manager in Surveying.
Investigator (if appointed)	To investigate and to follow the appropriate steps once a report is made and to report to the CEO, through the Protected Disclosures Officer, as appropriate.
Management Board	To review and assess how the policy is working and to make adjustments to the policy as appropriate.
Protected Disclosures Commissioner	The Commissioner’s primary duty is to refer any reports received under the Act to the most appropriate prescribed person (or other suitable person, if a prescribed person cannot be identified). <i>A prescribed person is a formally designated person that can receive a report in respect of matters in their sphere of responsibility e.g. the Director General of the Environmental Protection Agency can receive reports on all matters relating to the protection of the environment in the State (see section 4.1 below).</i>

4. Disclosure to the Protected Disclosures Commissioner

The Protected Disclosures (Amendment) Act 2022 created the Office of the Protected Disclosures Commissioner. The Commissioner has certain powers and responsibilities under the Act. The Commissioner's primary duty is to refer any reports received under the Act to the most appropriate prescribed person (or other suitable person, if a prescribed person cannot be identified). Only as a last resort should the Commissioner directly follow-up on a report.

The Commissioner may receive disclosures by means of external reporting channels, which must meet the same criteria as the external reporting channels for prescribed persons. The Commissioner may also receive disclosures which have been transmitted onwards from Government Ministers.

An impartial designated person or persons must also be appointed by the Commissioner. This designated person must be responsible for providing information on making an external disclosure, receiving and following up on reports, maintaining communication with the reporting person and where necessary, requesting further information from and providing feedback to the reporting person.

5. To whom does this policy apply?

This Policy applies to all **Workers** as defined in section 3 of the Act, which includes current and former employees, independent contractors, trainees, agency staff, volunteers, board members and job candidates.

For prescribed persons, the Policy applies to all workers who wish to report a relevant wrongdoing that relates to the matters for which they have been designated a prescribed person by the Minister under statutory instrument.

Legal advisors, where information comes to their attention while providing legal advice, are excluded from the protections of the Act. Where a claim to legal professional privilege could be maintained in respect of such information, it will not be a protected disclosure if it is disclosed by the legal advisor. This is the position whether the legal advisor is employed or not employed by the public body.

6. What is a protected disclosure?

A protected disclosure, in the Act, is a disclosure of information which, in the reasonable belief of a worker, tends to show one or more relevant wrongdoings; came to the attention of the worker in a work-related context; and is disclosed in the manner prescribed in the Act.

A work-related context includes the work activities of employees and contractors and may also include the work activities of service providers, trainees, volunteers and job

candidates. It may also include activities related to work such as training, travel and employer arranged social events.

7. What is meant by “Worker” in protected disclosures?

For the purposes of the Act a worker means an individual who has acquired information on a relevant wrongdoing in a work-related context.

A worker includes:

- a) An individual who is or was an employee.
- b) An individual who entered into or works or worked under any other contract, whether express or implied and (if it is express) whether oral or in writing, whereby the individual undertook to do or perform (whether personally or otherwise) any work or services for another party to the contract for the purposes of that party's business.
- c) An individual who works or worked for a person in circumstances in which
 - i. the individual is introduced or supplied to do the work by a third person, and
 - ii. the terms on which the individual is engaged to do the work are or were in practice substantially determined not by the individual but by the person for whom the individual works or worked, by the third person or by both of them.
- d) An individual who is or was provided with work experience pursuant to a training course or programme or with training for employment (or with both) otherwise than under a contract of employment.
- e) An individual who is or was a shareholder of an undertaking.
- f) An individual who is or was a member of the administrative, management or supervisory body of an undertaking, including non-executive members.
- g) An individual who is or was a volunteer.
- h) An individual who acquires information on a relevant wrongdoing during a recruitment process.
- i) An individual who acquires information on a relevant wrongdoing during pre-contractual negotiations (other than a recruitment process referred to in (h) above).

Civil Servants, members of An Garda Síochána, members of the Permanent Defence Forces and members of the Reserve Defence Forces are also deemed to be workers under the Act.

8. Relevant wrongdoings

For the purposes of the Act, the following are relevant wrongdoings:

- a) That an offence has been, is being or is likely to be committed.

- b) That a person has failed, is failing or is likely to fail to comply with any legal obligation, other than one arising under the worker's contract of employment or other contract whereby the worker undertakes to do or perform personally any work or services.
- c) That a miscarriage of justice has occurred, is occurring or is likely to occur.
- d) That the health or safety of any individual has been, is being or is likely to be endangered.
- e) That the environment has been, is being or is likely to be damaged.
- f) That an unlawful or otherwise improper use of funds or resources of a public body, or of other public money, has occurred, is occurring or is likely to occur.
- g) That an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement.
- h) That a breach of specified EU law set out in the Directive has occurred, is occurring or is likely to occur.
- i) That information tending to show any matter falling within any of the preceding paragraphs has been, is being or is likely to be concealed or destroyed or an attempt has been, is being or is likely to be made to conceal or destroy such information.

9. Reasonable belief

A reporting person must have a reasonable belief that the information disclosed shows, or tends to show, wrongdoing. The term "reasonable belief" does not mean that the belief has to be correct.

Reporting persons are entitled to be mistaken in their belief, so long as their belief was based on reasonable grounds. The worker may have reasonable grounds for believing that some form of wrongdoing is occurring based on their observations, but it may subsequently turn out that they were mistaken.

The worker will not be penalised simply for getting it wrong. The important thing is that the worker had a reasonable belief that the information disclosed showed, or tended to show, wrongdoing.

10. Reports that may not be protected disclosures

This Policy does not cover matters of private interest, i.e., personal complaints or personal grievances. Matters of a personal nature should continue to be reported to the Human Resource Unit under relevant Human Resource policies such as the Grievance Procedure or the Civil Service anti-bullying and harassment policy – Dignity at Work.

Under the Protected Disclosures (Amendment) Act 2022, a matter concerning interpersonal grievances exclusively affecting a reporting person, namely, grievances about interpersonal conflicts between the reporting person and another worker, or a

matter concerning a complaint by a reporting person to, or about, his or her employer which concerns the worker exclusively, shall not be a relevant wrongdoing for the purposes of this Act and may be dealt with through the agreed procedures applicable to such grievances or complaint to which the reporting person has access or such other procedures.

To this end, Workers should be aware of the Civil Service Grievance Procedures set down in Circular 11/2001. The Workplace Relations Commission (WRC), in its Code of Practice on the 2014 Act, provides useful guidance in distinguishing between whether a complaint should be dealt with as a grievance or as a protected disclosure. A grievance is a matter specific to the Worker, i.e. that Worker's employment position around their duties, terms and conditions of employment, working procedures or working conditions. A grievance should be processed under the Civil Service Grievance Procedure.

A disclosure is not a protected disclosure where the individual knowingly provides false information. Any such allegations which are found to be made may result in disciplinary or other appropriate action.

It is also important to be clear that this Protected Disclosures Policy aims to protect Workers who make protected disclosures (Disclosers). The policy likewise aims to protect Workers who may be the subject of such disclosures ('Person(s) Concerned') during the process.

Related Civil Service policies and procedures are set out at Appendix B. Other legislation facilitating disclosures can be seen at Appendix C.

11. Making an internal protected disclosure

Under the Act, protected disclosures can be made within Tailte Éireann and outside of it. Tailte Éireann is committed to supporting and facilitating the making of internal disclosures in order to:

- ensure early detection and remediation of potential wrongdoing;
- provide the safest means for employees to make a disclosure;
- build a responsible and ethical organisational culture;
- demonstrate good governance and accountability.

Workers are strongly encouraged therefore to use the internal channels even when they intend to report externally. Of course, they may avail of external channels to make a disclosure, as set out previously but should be aware that higher standards generally apply in terms of gaining the protections of the Act when a disclosure is made externally (see Section 14).

Concerns should, in general, be reported to the Worker's line manager. A Worker, believing reasonably, that a wrongdoing exists in the workplace, should consider reporting the matter to:

a. Line manager at HEO level or above or Head of Function

If the Worker would be uncomfortable or there are circumstances preventing them from reporting disclosures to their own line manager, then they can report the matter to their function manager (effectively their line manager's manager).

b. The next highest level of management up to and including a member of the Management Board

If for any reason the Worker feels it inappropriate to report a wrongdoing to the persons above, then s/he should report disclosures to a senior manager, including a member of the Management Board.

c. The Chair of the Audit and Risk Committee

If the Worker does not feel that it is appropriate to make the disclosure to the above managers, they may make the disclosure to the Chairperson of the Tailte Éireann Audit and Risk Committee.

In all cases, the reporting Worker (Discloser), Recipient, Protected Disclosures Officer and any other person involved in a disclosure should exercise discretion and commit to keeping the reporting and investigation process confidential.

Key responsibilities for protected disclosures in Tailte Éireann are set out in Section 3. A process map of the wider Protected Disclosures procedure can be seen at Appendix D.

12. How to make a disclosure

A worker can make a disclosure to the relevant Recipient in accessible formats e.g., verbally, electronically, by email or in writing.

It should be noted that it is the Protected Disclosures Officer (as the 'Designated Person' in Tailte Éireann) who has responsibility for acknowledging receipt of the disclosure, and following up of disclosures, including providing feedback to relevant parties.

As stated previously, the Protected Disclosures Officer is the IR/ER HR Manager, or the Head of Governance, Compliance and Excellence where it is not appropriate for the Deputy HR Manager to perform that role.

A written disclosure is preferable as there is less scope for misunderstandings arising. The recipient of a disclosure made verbally will take steps to ensure that the report is accurately documented and recorded. Written notes of disclosures given verbally should be signed by the reporting person (Discloser) as to their accuracy. Where a disclosure is made verbally, the Recipient will ensure that accurate details of the disclosure are recorded, as set out below.

The reasons and the evidence, where such evidence is available, must be fully set out in the disclosure. The Discloser is not required to investigate their concerns in order for them to have a “reasonable belief”. The facts, grounding the disclosure, must be fully set out to the best of the Discloser’s knowledge, information and belief (“reasonable belief” as stated in the Act).

The Discloser, or the recipient of the disclosure if necessary, shall be required to set out, in writing, the specific grounds upon which they assert that the disclosure should be treated as a protected disclosure within the meaning of the Act.

The following sets out the information that should be provided in a disclosure:

- A statement that the disclosure is made under the Protected Disclosures Act;
- The disclosers name, position in the organisation, place of work and confidential contact details;
- What has occurred, is believed to have occurred, or is believed will occur in the future;
- When and where it occurred;
- Who was involved (including any witnesses);
- Whether Tailte Éireann has been put at risk or suffered a loss as a result;
- Whether the behaviour of concern has happened before;
- Whether (and if so, how) the matter has been raised with anyone else, internally or externally;
- Details of why they believe the disclosure is a relevant wrongdoing;
- Information relating to the relevant wrongdoing so as to assist in the assessment of the matters raised in the disclosure;
- Date of the disclosure and Discloser contact details;
- Whether confidentiality is requested.

As it is not possible to know, at the time, whether a disclosure will subsequently be deemed protected under the Protected Disclosures (Amendment) Act 2022, the Recipient should keep a written record of their actions, including timelines.

13. Anonymous and pseudonymous disclosures

External disclosures (see Section 14) may be anonymous disclosures (where identity is withheld by the Discloser) and pseudonymous disclosures (where the Discloser is using a false name or identity but ongoing contact may be possible) where the disclosure is made externally. However, anonymous or pseudonymous disclosures will not be processed through the Tailte Éireann Protected Disclosures Policy.

Tailte Éireann requires staff to identify themselves in making a report internally, and to provide their name and contact details as they may need to be contacted to clarify information disclosed and to facilitate the investigation. Identification will also assist Tailte Éireann in protecting the Discloser.

14. External disclosures

Workers are encouraged to raise their concerns internally under this policy in the first instance. However, it is recognised that this may not always be appropriate. Therefore, this policy, in line with the Protected Disclosures (Amendment) Act 2022 provides for external reporting to '**Prescribed Persons**' and to '**Other Persons**'.

Before reporting a concern externally, Workers may wish to consult (for advice) with the Internal Recipients as set out in Section 11 of this policy.

The Act identifies the following avenues for making a protected disclosure outside of the employer:

- a) **A responsible person** outside the Employer; if the employee reasonably believes that the wrongdoing relates to a person other than the employee's Employer or where that responsible person has legal responsibility for something in respect of which a wrongdoing may have occurred. For example, an agency Worker might make a disclosure to the organisation in which they are working rather than to their own employer.
- b) **A prescribed person** (i.e. as prescribed by Statutory Instrument 339/2014, as amended by SI 448/2015) such as the Comptroller and Auditor General, the Data Protection Commissioner, the Chief Executive of the Health and Safety Authority etc¹. In such cases, an additional requirement applies: the discloser must reasonably believe that the information disclosed, and any allegations contained in it are **substantially true**.
- c) **A Minister** of the Government on whom any function relating to the public body is conferred or imposed by or under any enactment.
- d) **A legal adviser**, if it is made by a Worker in the course of obtaining legal advice from, for example, a solicitor, a barrister or a trade union official.
- e) Alternative **external disclosures** (in very limited circumstances).

Tailte Éireann encourages a Worker to use internal channels where possible, to facilitate prompt action being taken in response to the wrongdoing and to reduce any risks arising for Workers in making external or public disclosures. However, if that is not appropriate and a Worker would prefer to make an external disclosure, then of the five alternative options outlined above, a), b), c) or d) are preferable over e).

In relation to option e) above, which includes potential disclosure in the public domain such as to the media, a Worker should be conscious that there are additional requirements for this category of disclosure to qualify as a protected disclosure. In order for such a disclosure to be protected:

- A Worker must reasonably believe that the information disclosed, and any allegation is substantially true;
- The disclosure is not made for personal gain; and
- The making of the disclosure in public is, in all the circumstances, reasonable.

¹ <https://www.gov.ie/en/collection/41798-protected-disclosures-whistleblowing-list-of-prescribed-persons/>

In addition to these criteria, one or more of the following criteria must be met:

- At the time of making the disclosure the Worker reasonably believes that he/she will be subjected to penalisation by the employer, if they make the disclosure under the internal process or to a 'prescribed person';
- The Worker reasonably believes that evidence will be destroyed or concealed if the disclosure is made directly to the employer;
- No action was taken in regard to a previous disclosure of the same nature made by the Worker;
- The relevant wrongdoing is of an exceptionally serious nature.

If a Worker decides to make a disclosure to an external party, it will be for that party to decide if it is, in fact, a protected disclosure (the assessment) and to determine the nature of any investigation that may take place. In such cases, Tailte Éireann will cooperate fully with the investigation.

15. Protecting against penalisation

The Act provides for specific remedies for Workers who are penalised for making a protected disclosure.

The definition of penalisation in section 3 (1) of the Act is very comprehensive. Penalisation means any direct or indirect act or omission occurring in a work-related context, due to the making of a report, and which causes (or may cause) an unjustified detriment to a Worker.

The Act sets out wider examples of what may constitute penalisation than were given when the Act was first introduced. This wider non-exhaustive list of examples consists of:

- suspension, lay-off or dismissal,
- demotion, loss of opportunity for promotion, or withholding of promotion,
- transfer of duties, change of location of place of work, reduction in wages or change in working hours,
- the imposition or administering of any discipline, reprimand or other penalty (including a financial penalty),
- coercion, intimidation, harassment or ostracism,
- discrimination, disadvantage or unfair treatment,
- injury, damage or loss,
- threat of reprisal:
- withholding of training;
- a negative performance assessment or employment reference;
- failure to convert a temporary employment contract into a permanent one, where the Worker had a legitimate expectation that he or she would be offered permanent employment;
- failure to renew or early termination of a temporary employment contract;

- harm, including to the Worker's reputation, particularly in social media, or financial loss, including loss of business and loss of income;
- blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;
- early termination or cancellation of a contract for goods or services;
- cancellation of a licence or permit, and
- psychiatric or medical referrals.

16. Preventing penalisation

The Act provides specific remedies for Workers who are penalised for making a protected disclosure. Penalisation means any action, or omission, that affects a Discloser to their detriment and includes suspension, lay-off, dismissal, demotion, loss of opportunity for promotion, transfer of duties, change of location of place of work, reduction in wages, change in working hours, the imposition or administering of any discipline, reprimand or other penalty (including a financial penalty), unfair treatment, coercion, intimidation, harassment, discrimination, disadvantage, injury, damage, loss or threat of reprisal.

A Discloser is also entitled to protection from detriment suffered by them because they, or a third party, has made a protected disclosure. A detriment in this context includes coercion, intimidation, harassment, discrimination, disadvantage, adverse treatment in relation to employment (or prospective employment), injury, damage, loss or threat of reprisal.

All reasonable steps will be taken to protect Disclosers from penalisation. Disclosers who consider that they have experienced any act of penalisation, should notify the Protected Disclosures Officer as soon as possible. The Protected Disclosures Officer will acknowledge receipt of the complaint of penalisation within ten working days, or, where this is not reasonably practicable, as soon as possible. Tailte Éireann will not tolerate any penalisation of Workers who make a report under this Policy and will treat any acts of penalisation or attempted penalisation as serious misconduct under the Civil Service Disciplinary Code, or where the Code does not apply, as a serious disciplinary matter. Under the Act, penalisation can be deemed to be a criminal act.

The Protected Disclosure Officer will arrange for an investigation of the complaint of penalisation to be undertaken by an external investigator. The external investigator will investigate the complaint and issue a report of their findings within sixty working days of the date upon which the investigation is commissioned. Where this is not reasonably practicable, the Protected Disclosure Officer may extend the time period for delivery of the report, by such period as is considered reasonable, in the circumstances.

Where the external investigator concludes that the Discloser was penalised within the meaning of the Act, Tailte Éireann will take such action, as it considers appropriate, in respect of any employee who has been determined to have been engaged in any such

penalisation. Where appropriate, this action may include disciplinary action up to and including dismissal.

A Discloser who considers that they have been penalised (as defined above), may separately make a complaint under the Act to the Workplace Relations Commission. The complaint must be made within six months of the alleged penalisation. A Worker may also be able to apply to the court for interim or injunctive relief within 21 days of the incident of penalisation. Reporting persons are encouraged to seek independent legal advice or contact their union rep or the *TII Speak Up Helpline*.

17. Confidentiality and protection of identity

There is a legal obligation on the recipient of a disclosure and any person to whom a disclosure is referred, to keep the discloser's identity confidential. Tailte Éireann will take all reasonable steps to treat disclosures, made in accordance with these procedures, in a confidential and sensitive manner. However, it is important to be aware that it may not be possible to keep the identity confidential as in certain circumstances, the person may be required to co-operate with investigating authorities or, for example, give evidence in Court or to another forum. However, in accordance with the objective of the Act, the identity of the persons making a disclosure will be protected and it will be a disciplinary offence (as well as potentially a criminal matter) for persons to disclose improperly the identity of such a person or to seek to establish the identity of a person who has made a disclosure.

A Discloser whose identity has been compromised can take a legal action (see Section 16 of the Act). Those involved in the processing of a protected disclosure will be required to ensure that, in relation to document security and filing (whether digital or manual), the discloser's identity is protected.

Where action is to be taken following a protected disclosure, a process will be put in place for consulting with the discloser and, where possible, for gaining the informed written consent of the discloser, prior to any action being taken that could identify them. This may include when disclosures are being referred by Tailte Éireann to an external party. In any event, Tailte Éireann will inform the reporting person, in writing, that their identity will be shared and the reasons for that.

It is a criminal matter to breach a reporting person's confidentiality. The recipient of a disclosure and any person, to whom a disclosure is referred, will not disclose to another person any information that might identify the discloser, except in very limited circumstances. A designated person, or anyone involved in the follow up of a report, must reasonably consider it necessary to share the identity with others, for the purposes of the receipt, transmission, or follow-up of the report.

Where it is decided that it is necessary to release information, that may or will disclose the identity of the discloser, the discloser will be informed in writing of this decision, in advance of the release, except in exceptional cases. The discloser will also be informed of the applicable review process (see section 19 below), which may be invoked by the

discloser, if they are not satisfied in respect of this decision. Where at all possible, the discloser will be offered a review before his or her identity is disclosed.

18. Support and advice

The Employee Assistance Service is available at all times to staff of Tailte Éireann, including those who make a protected disclosure, those against whom a disclosure is made and those involved in the investigation of a protected disclosure.

Tailte Éireann is a member of the Integrity at Work (IAW) programme, an initiative of Transparency International Ireland (TII). The IAW programme is aimed at promoting a safer working environment for people who speak up about wrongdoing. Independent and confidential advice (as well as access to free, qualified psychological support) is available to Workers (who have made or are considering a disclosure) via the TII's *Speak Up Helpline* at 1800 844 866 (or email helpline@transparency.ie), Monday to Friday 10am to 6pm. Workers can also make an enquiry via secure online form or encrypted text. For further information, please see www.speakup.ie.

A guide to making a protected disclosure is available at:

https://transparency.ie/sites/default/files/14.12.02_speak_up_safely_final.pdf

Where appropriate, the Helpline can refer callers to access free legal advice from the Transparency Legal Advice Centre (see <https://www.transparency.ie/helpline/TLAC>).

Workers and Subjects of Disclosures ('Persons Concerned') may wish to seek legal advice and/or representation (including through co-workers or unions) before and after they make protected disclosures.

19. Acknowledgement, assessment and investigation

19.1 Acknowledgement

As soon as a disclosure has been received (and within one working day), the Recipient of the disclosure should report to Tailte Éireann's Protected Disclosures Officer. The Protected Disclosures Officer ('Designated Person') will, in writing, acknowledge to the Recipient that the disclosure has been received. The Recipient will then inform the Discloser of that receipt within seven days of receipt of their disclosure.

The report to the Protected Disclosures Officer should state that a disclosure has been made and should include the nature of the information contained in the disclosure. The Recipient may also initially raise the disclosure verbally with the Protected Disclosures Officer but must subsequently confirm the substance of the disclosure in writing as soon as is reasonably practicable thereafter. The timeframes for the various stages of the assessment and investigation processes are set out in this document and summarised at Appendix E. It is important for the wellbeing of both the Discloser and the Person(s) Concerned that there are no avoidable delays in this process. It should be

noted that while the Discloser may withdraw their disclosure at any time, it may still be decided by the Protected Disclosures Assessment Committee that an assessment, and possibly an investigation, should still proceed.

19.2 Assessment of an alleged report of wrongdoing

The objective of an investigation is to ascertain whether or not, the concerns reported have occurred.

The initial screening process will include an assessment of the disclosure, having regard to the provisions of the Act, to determine if it meets the criteria for a protected disclosure. Tailte Éireann will ensure that Investigators will at all times be cognisant of and comply with principles of natural justice.

The Protected Disclosures Officer will convene a meeting of the Protected Disclosures Assessment Committee. If the Protected Disclosures Officer is unavailable, the report should be passed to the Head of Governance and Compliance, who will convene the above multi-disciplinary committee. Members of the Assessment Committee will be suitably trained and informed, including through Transparency International Ireland, and a terms of reference developed for each disclosure assessment, to be drafted by the Protected Disclosures Officer and by the Assessment Committee. This terms of reference should set out the membership of the committee, the timeframe the assessment, the parameters of the assessment, and governance and reporting arrangements.

If it is unclear whether the report qualifies as a protected disclosure, the recipient will treat the report as a protected disclosure (and protect the identity of the reporting person and any persons concerned, in accordance with the Procedures) until satisfied that the report is not a protected disclosure.

The assessment process will include the following steps:

- a) Clarifying the basis of the concerns raised with the Worker and establishing what evidence is available to support the concern.
- b) Gauging the risk associated with the issue and taking immediate action, if the alleged wrongdoing involves a serious loss or danger to others.
- c) Carrying out all relevant enquiries promptly, sensitively and discreetly, ensuring to protect the identity of the discloser. If it is necessary to reveal the Worker's identity to undertake an effective enquiry, the Recipient will consult with the relevant person in the first instance and obtain written informed consent from the reporting person. In doing this, the Recipient will explain in writing why it is necessary to share the Worker's identity in such cases, and allow for the Worker to appeal that decision.

If, on preliminary examination, the allegation is judged to be wholly without substance or merit, the allegation may be dismissed and the person who made the report will be informed.

Where the assessment concludes that the matter does not meet the criteria of a protected disclosure (e.g. where the issue is a personal grievance or complaint) the discloser will be advised of this conclusion and offered advice on the appropriate steps to take. This might involve the relevant Human Resource policies such as the Grievance Procedure or the Civil Service anti-bullying and harassment policy – Dignity at Work.

If it is determined that the matter disclosed meets the criteria of a protected disclosure under the Act, the matter will be the subject of a full investigation and the discloser will be notified of this development. It should be noted that while the Discloser may withdraw their disclosure at any time, it may still be decided by the Protected Disclosures Assessment Committee that an assessment, and possibly an investigation, should still proceed.

The Committee will be multi-disciplinary and comprise:

1. HR Senior Manager (Chair of Assessment Committee).
2. Head of Governance, Compliance and Excellence
3. Deputy Registrar, Registration
4. Senior Manager, Valuation
5. Senior Manager, Surveying

The Protected Disclosures Assessment Committee will carry out an initial assessment of the disclosure to determine whether it falls within the scope of this policy and whether it is necessary to carry out an investigation into the disclosure. This assessment process should have regard to the questions of:

- (i) the provision of adequate information in the documented disclosure (see Section 12);
- (ii) whether or not there was a disclosure of relevant information;
- (iii) disclosure made by a Worker;
- (iv) which in the Discloser's belief tended to show one or more of the relevant wrongdoings set out in the Act; and
- (v) which came to the Discloser's attention in a work related context.

The Protected Disclosures Assessment Committee, via the Protected Disclosures Officer, may, through the Recipient, seek such further information from the Discloser or raise such questions as they consider appropriate and relevant in order to carry out their assessment. All relevant organisational records and files both paper and digital must be identified and consulted as appropriate in each context to ascertain and confirm pertinent factual details. During the assessment, the Protected Disclosures Assessment Committee, via the Protected Disclosures Officer, may also consult on a confidential basis with other staff members regarding technical points, for clarification. The Recipient should, in advance, make the Discloser aware that this may happen.

In assessing whether a disclosure is a protected disclosure, other Tailte Éireann and Civil Service policies and procedures should be taken into account (see Appendix B). A Checklist of issues to be considered in the assessment can be seen at Appendix F.

Where reasonably practicable, the Protected Disclosures Assessment Committee will conclude their assessment and issue a report on their assessment, within ten working days of their receipt of the disclosure. Where it appears that this deadline cannot be met, the Protected Disclosures Officer will notify the Discloser, through the Recipient, of the new deadline as soon as possible.

The Protected Disclosures Officer will communicate the outcome of the assessment to the Recipient of the original disclosure. This must be within 3 months (or exceptionally six months with more complicated cases). Further updates, where appropriate, should be provided at three monthly intervals thereafter upon written request by the reporting person.

This will include the decision as to the next steps (if any) to be taken, including whether the matter will be investigated further. Simultaneously with the Discloser being informed by the Recipient of the outcome, the Protected Disclosures Officer will communicate the information to the Person(s) Concerned, where appropriate.

If the Protected Disclosures Assessment Committee concluded that the disclosure should not be treated as a protected disclosure, the Protected Disclosures Officer will notify the Recipient to inform the Discloser of their right to seek a review of that assessment, as set out in Section 19 of this policy.

Even where it is concluded that the disclosure is not a protected disclosure as such, the Protected Disclosures Assessment Committee may recommend to the relevant parties that further investigation/action is warranted under a different process.

The Management Board should be informed by the Protected Disclosures Officer, through the HR Manager, on a quarterly basis of any protected disclosures, and investigations and their outcomes. This should be done in a way that protects the confidentiality of the people involved. To assist in this process, the Protected Disclosures Officer should keep a log of disclosures and key events (see template at Appendix G) and provide this to the HR Manager when required. This is in addition to the secure maintenance and storage of a hard copy and electronic file (as appropriate) containing all documents and/or records pertaining to the particular protected disclosure. Hard copy and electronic files must be secured and be accessible only to the relevant officers.

19.3 Investigation

If the Protected Disclosures Assessment Committee decides that the disclosure falls within the Tailte Éireann's Protected Disclosures Policy and that it should be further investigated, such investigations will be undertaken through contracted external expertise (such expertise to be sourced through a tendering process). This will reduce the potential for conflicts of interest or the risk of bias in such investigations. The scope and terms of reference of any investigation will be agreed between the Protected Disclosures Officer, the Chief Executive Officer of Tailte Éireann and the external contractor, prior to the investigation commencing.

The Protected Disclosures Officer will notify the Discloser (through the Recipient) that an investigation will be undertaken.

Building on the assessment report of the Protected Disclosures Assessment Committee, the Investigator(s) will determine the details of the case and provide their views on whether there was any relevant wrongdoing. In the course of the investigation, the Discloser may be requested to attend meetings and/or to provide further information to the Investigator(s). Organisational records and files should be made available to assist in confirming and/corroborating relevant details obtained from all parties involved.

Similarly, the subject(s) of the disclosure ('Person(s) Concerned') may be requested to attend meetings with and/or provide information to the investigator(s) to assist in the investigation. Indeed, where possible the Person(s) Concerned should be included in the investigation process and given the opportunity, as part of a full investigation, to put forward their case in response to the allegation(s). This interaction will need to be very carefully managed in line with the principles and procedures set out in Section 19.5 of this policy and the requirements of natural justice. The Act places an obligation on organisations to maintain the confidentiality of persons concerned and encourage them to seek their own legal advice. The common law duty of care to employees and the obligations of *Tailte Éireann* under the Safety, Health and Welfare at Work Act 2005 will be adhered to at all times.

The Investigator(s) should keep a written record/log (see Appendix G) of the key events and their actions, including timelines.

The Investigator(s) will issue the report on their findings to the Protected Disclosure Officer within (and as early as possible before) sixty working days of the date upon which the investigation is commissioned. Where this is not reasonably practicable, a further period may be agreed with the Protected Disclosures Officer.

The investigation report will then be sent by the Protected Disclosures Officer to the Chief Executive Officer, who will determine within ten working days (this timeframe may be extended if there is good reason and by agreement with the Protected Disclosures Officer) what action should be taken.

Such action could take a number of forms, for example, quality interventions such as changes to practices and procedures, introduction of a new policy, process or practice, or disciplinary action in accordance with the Civil Service Disciplinary Code as set down in Circular 19/2006. It may also be necessary to furnish a report to an appropriate third party, such as An Garda Síochána. The Chief Executive Officer may also wish to consult with *Tailte Éireann*'s parent Department (Department of Housing, Local Government and Heritage) and with the Department of Public Expenditure and Reform, who have central expertise on this and related matters. Depending on the report and its implications, other possible bodies who may be consulted include the State Claims Agency, the Office of the Chief State Solicitor and the Office of the Attorney General.

In the case of a disclosure where it is determined by the Investigator(s) that there is no *prima facie* case to answer, a summary of the disclosure shall still be reported to the Chief Executive Officer, through the Protected Disclosure Officer.

That report shall contain the following information:

- a) A description of the disclosure and the findings of the investigation.
- b) The effect the disclosure has had on Tailte Éireann if any.
- c) The means of perpetrating the malpractice or impropriety (if any).
- d) The measures taken to prevent a recurrence.
- e) The action required to strengthen future responses under this policy.
- f) A conclusion as to the way forward.
- g) Whether any report, has been made or is required to be made, to any third party.
- h) Any other relevant material.

Notwithstanding the need to protect Workers who may make a disclosure under this policy, if the Investigator(s) concludes that the Discloser has provided knowingly false information, they may be subject to disciplinary action in accordance with Civil Service Disciplinary Code as set down in Circular 19/2006. Indeed, the Act makes knowing false disclosures a criminal offence. It should also be noted that the making of a disclosure will not absolve the discloser from any disciplinary action, investigation or any other sanction in respect of any misconduct on his or her own part which has been disclosed.

There is also a burden of responsibility on Tailte Éireann to ensure that Workers who are the subject of a protected disclosure (Person(s) Concerned) are informed and their rights protected during an investigation, including notification of the investigation before it begins. In addition to a general sensitivity on the part of all staff members involved in the assessment and investigation procedures, there is an obligation to ensure that such procedures are carried out confidentially and that there is a right of reply at the appropriate junctures, either during or subsequent to any investigation.

Where an investigation finds no evidence of wrongdoing to justify any further action, this should be communicated to the Person(s) Concerned, and to other parties who may be aware that a complaint had been received and that the investigation has been completed, as necessary for the protection of the Person(s) Concerned's reputation. It should also be noted that the Discloser's identity should continue to be protected even if their concerns were ultimately unfounded.

19.4 Outcomes following an investigation

The following are potential outcomes on conclusion of the investigation of the matter disclosed:

- The disclosure is upheld or partly upheld leading to:
 - The malpractice being stopped and the system weaknesses identified and addressed or the concern being addressed in so far as is reasonable;
 - Disciplinary action being taken under the Civil Service Disciplinary Code against the wrongdoer depending on the results of the investigation;

- The matter being referred to an outside body, including An Garda Síochána.
- The disclosure is not upheld leading to:
 - No action if the allegation made in the manner set out in the Act but proves to be unfounded;
 - Action under the Civil Service Disciplinary Code being considered against the discloser in the event of the claim being found to be based on knowingly false information.

19.5 Review

A review may be sought where a Discloser is dissatisfied with the outcome, or any part of the process, including a disclosure of their identity. Such reviews will be undertaken by Tailte Éireann's Head of Governance and Compliance (or another member of the Management Board not previously involved in the investigation) and should take no longer than ten working days. Where necessary, the review may be undertaken by an appropriate external person or body.

A review may be sought in relation to the following:

- By the Discloser, in respect of any decision made to disclose their identity (a review should be offered to the Discloser before their identity is disclosed);
- By the Person(s) Concerned (the subject of the disclosure) in respect of a decision made not to disclose the identity of the Discloser (it should be noted that, under the Act, the Recipient does not have the automatic right to know the identity of the Discloser);
- The outcome of the assessment undertaken in respect of the disclosure, which may be notified to them under this policy;
- The outcome of the investigation undertaken in respect of the disclosure, which may be notified to him/her under this policy; and
- The outcome of the investigation in respect of any complaint of penalisation.

The Discloser concerned shall be required to notify the Protected Disclosures Officer of their desire to seek a review of any of the matters, referred to above within ten working days of their being notified of the decision/outcome. The Protected Disclosures Officer may extend the time period, within which a Discloser may seek such a review, by an additional period of up to ten working days, where the Protected Disclosures Officer is satisfied that reasonable cause prevented the Discloser from seeking the review within the period of ten working days.

There is no entitlement to more than one review in respect of any of the issues referred to above.

Tailte Éireann (Head of Governance, Compliance and Excellence) may, where possible, ask the Discloser for feedback on the response of Tailte Éireann to their disclosure after the process comes to an end.

20. Feedback

Feedback will be provided to the reporting person within three months of acknowledgement of receipt of the report of a disclosure. However, there is nothing preventing the provision of feedback earlier than this and Tailte Éireann will provide feedback sooner than three months, if the circumstances allow.

Where the reporting person requests in writing that they wish to receive further feedback after the initial three-month period, then Tailte Éireann will do so at intervals of three months until the procedure relating to the report is closed. Notwithstanding this requirement of the Act, a public body may choose to provide for the provision of further feedback (even if not explicitly requested by the reporting person) at regular intervals as part of its Procedures. Note that the interval for such further feedback should not be greater than the three months provided for under the Act.

Tailte Éireann has no obligation to inform the discloser of the progress, or outcome, of any disciplinary process involving another Worker which may arise on foot of an investigation arising out of a protected disclosure. In general, such information is confidential between the employer and the Worker who is the subject of the disciplinary process. The discloser will be informed and assured that appropriate action has been taken but is not generally entitled to know what that action was.

21. Motivation

A Worker's motivation for making a disclosure is irrelevant when determining whether or not it is a disclosure protected by the Act. All disclosures will be dealt with regardless of the motivation for making the disclosure, and Workers will be protected so long as they reasonably believe that the information disclosed tends to show a wrongdoing in a workplace context.

However, disclosure of a wrongdoing does not necessarily confer any protection or immunity on the discloser in relation to any involvement that he/she may have had in that wrongdoing.

22. Oversight and co-ordination of information

22.1 Data Protection

The Office Policy on Data Protection will be complied with in relation to information and documentation collated in the course of an investigation.

22.2 Freedom of Information

The Freedom of Information Act 2014 (the “**FOI Act**”) has been amended by the Protected Disclosures (Amendment) Act 2022. As a result of this amendment, the FOI Act does not apply to a record relating to a report made under the Act, whether the report was made before or after the date of the passing of the Protected Disclosures (Amendment) Act 2022. Records concerning Tailte Éireann's general administration of its functions under the Act are subject to FOI, however.

The FOI Act also does not apply to the Office of the Protected Disclosures Commissioner, in the performance of the functions conferred on it by or under the Act, other than insofar as it relates to records concerning the general administration of those functions.

22.3 Record-keeping and Annual Report

Tailte Éireann will maintain an appropriate case management system to record and track protected disclosures. Tailte Éireann's Protected Disclosures Officer shall maintain a "Protected Disclosures Log" of all disclosures received and investigations carried out under this policy. This will be stored securely. A template for this can be seen at Appendix G.

The Act makes it mandatory for all public bodies to publish an annual report in relation to protected disclosures. Tailte Éireann will prepare and publish this annual report as part of its corporate Annual Report, on an anonymised basis, not later than 30th June each year, in relation to the disclosures received and dealt with under this Policy in the previous year in line with the requirements of Act. This report is to be "in a form that does not enable the identification of the persons involved" and shall include the information required by Section 22(2) of the Act, namely:

- (a) The number of protected disclosures made;
- (b) The action (if any) taken in response to those protected disclosures; and
- (c) Such other information relating to those protected disclosures and the action taken as may be requested by the Minister for Public Expenditure and Reform from time to time.

22.4 Monitoring and Review of the Procedures

The Policy forms part of the internal control procedures and as such will be reviewed, and updated as necessary, on a regular basis as part of the review of internal controls and procedures. Any changes will be notified to staff. The Policy and its application should be reviewed annually by Protected Disclosures Officer and the Head of Governance and Compliance.

22.5 Disclaimer

It should be noted that these procedures do not purport to be a statement or legal interpretation of the relevant sections of the Act or of any of the Regulations made under the Act. They are intended as a general guide to the legislation and to the making of a protected disclosure and are not a substitute for professional legal advice.

Appendix A - Integrity At Work Pledge



THE INTEGRITY AT WORK PLEDGE

Tailte Éireann recognises the importance of maintaining an ethical workplace and the valuable contribution of those who raise concerns about wrongdoing. We commit to not penalising, or permitting penalisation against, a worker* who reports risks or incidents of wrongdoing and to responding to or acting upon those concerns.

In committing ourselves to this pledge we will work towards implementing a 'whistleblowing'/protected disclosures policy and procedures which will:

- a. Promote the reporting of wrongdoing or the risk of harm to a designated person inside the organisation or external bodies as appropriate.
- b. Provide comprehensive information about the types of disclosures that can be made, by whom and in respect of what.
- c. Encourage our workers to seek professional advice both prior or subsequent to making a report.
- d. Assure our workers that any report will be dealt with in the strictest confidence and that their identity or identifying information will not be disclosed to third parties unless required by law or necessary for the purposes of conducting an investigation.
- e. Provide our workers with sufficient notice and a timely explanation in the event that his or her identity is to be disclosed to a third party.
- f. Confirm that reports will be acted upon within a reasonable time frame and take whatever remedial action is deemed necessary by the organisation to address any wrongdoing or the risk of wrongdoing that might have been identified in response to the report.
- g. Commit to keeping any worker who makes a report informed on the progress of investigations.
- h. Provide for appropriate action to be taken against anyone found to have penalised a worker for (i) having reported wrongdoing or (ii) refusing to engage in wrongdoing.
- i. Additionally, the organisation commits to record anonymised data each year on i) the number of reports made to it under the Protected Disclosures Act 2014 (as amended), ii) the nature of each report, iii) the number of complaints of retaliation against workers who have made disclosures and iv) the action taken in response to each report.
- j. Share this data (as set out in paragraph i) with senior management, including the Board, or with the Minister for Public Expenditure and Reform (where appropriate).
- k. Ensure that our managers and responsible persons are aware of our commitments under this Pledge and related policies and procedures and are adequately trained in handling a report.
- l. Publicise our commitment to the Integrity at Work initiative with our workers and other relevant stakeholders.

* 'Worker' refers to employees, contractors, consultants, agency staff, job applicants, trainees, interns, volunteers, shareholders, members of the administrative, management or supervisory body including non-executive members.

Details of our Protected Disclosures Policy and Procedures can be found on our website at [insert URL] www.tailte.ie

Signed

Signed

Position Held

Date

Position Held

Date

Appendix B - Related Civil Service Policies and Procedures

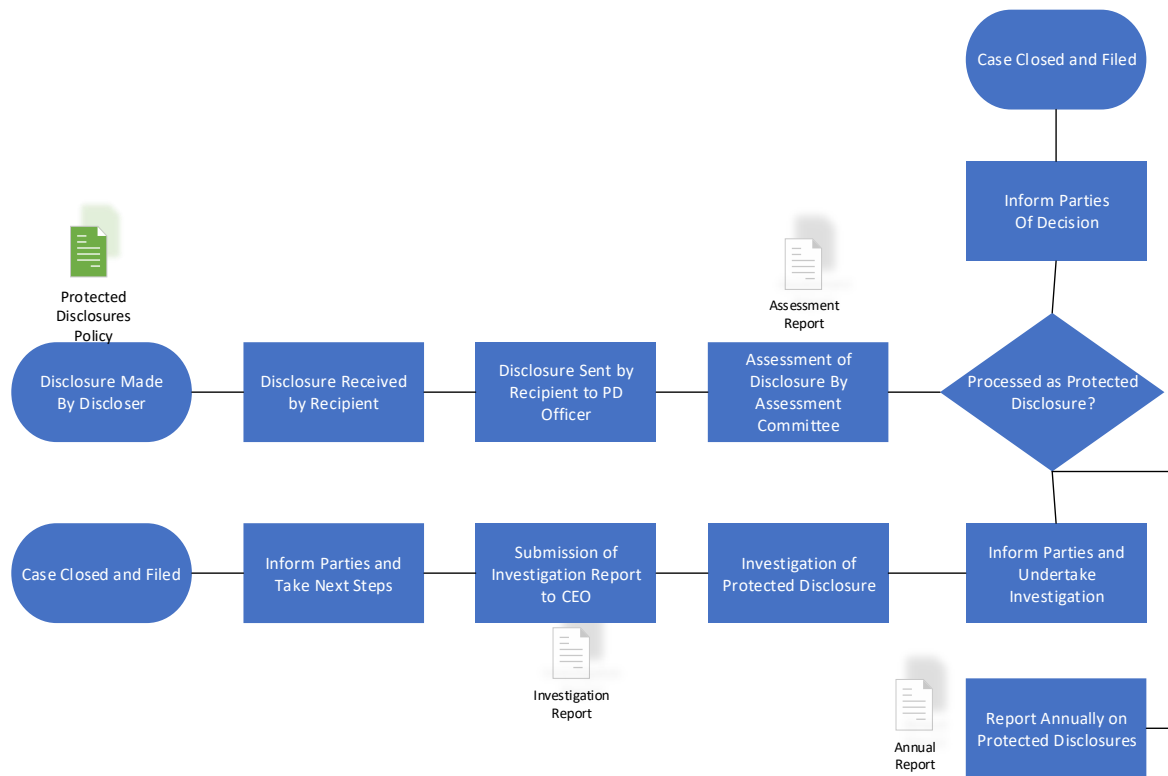
1. Dignity at Work: an Anti-Bullying, Harassment and Sexual Harassment Policy for the Civil Service 2015 *Circular 10 of 2015*
<https://assets.gov.ie/15821/9be8902af6bb408f9927aa0e51b8967f.pdf>
2. Commission for Public Service Appointments (CPSA) Code of Practice: Appointment to Positions in the Civil or Public Service
<https://www.cpsa.ie/codes-of-practice/what-are-the-codes/Code-of-Practice-CS-PS.pdf>
3. Protected Disclosures Act 2014 No. 14/2014
<http://www.irishstatutebook.ie/eli/2014/act/14/enacted/en/html>
4. Protected Disclosures Amendment Act, 2022
<https://www.irishstatutebook.ie/eli/2022/act/27/enacted/en/index.html>
6. Civil Service Disciplinary Code Circular 19/2016
<https://circulars.gov.ie/pdf/circular/per/2016/19.pdf>
7. Revised Procedure for dealing with Grievance Problems
<https://circulars.gov.ie/pdf/circular/finance/2001/11.pdf>
8. Civil Service Code of Standards and Behaviour Circular 26/04
http://opra/download/human-resources/hr_policy/standards/Circular_26_2004_The_Civil_Service_Code_of_Standards_and_Behaviour-1.pdf

Appendix C - Other Legislation Facilitating Disclosures

Other legislation providing for the making of disclosures includes:

- [Ethics in Public Office Acts 1995](#)
- [Garda Síochána Act 2005](#)
- [Safety Health and Welfare at Work Act 2005](#)
- [Prevention of Corruption \(Amendment\) Act 2001](#)
- [Criminal Justice \(Corruption Offences\) Act 2018](#)
- [Regulation of Lobbying Act 2015](#)
- [Freedom of Information Act 2014](#)
- [Criminal Justice \(Money Laundering and Terrorist Financing\) \(Amendment\) Act 2018](#)

Appendix D - Protection Disclosures High-Level Process Map



Appendix E - Timeframes for Various Stages

Activity	Timeframe
Recipient receives potential protected disclosure and informs Protected Disclosures Officer	1 working day from receipt
Discloser receives formal acknowledgement of disclosure	7 working days from report received
Protected Disclosures Officer convenes meeting of Protected Disclosures Assessment Committee, which reports on initial assessment	10 working days from receipt
Investigation of protected disclosure ends with report to Chief Executive Officer	60 working days from request to investigate
Identification by Chief Executive Officer of action to be taken	10 working days from receipt of report
Provision of feedback to Discloser	3 months from report (and every 3 months thereafter, as appropriate)
Request for appeal by Discloser	10 working days from receipt of decision and provision of feedback
Review by Head of Quality and Compliance on foot of appeal of assessment and or investigation process	10 working days from request for appeal
Acknowledgement by Protected Disclosures Officer of receipt of complaint of penalisation	2 working days
Investigation of complaint of penalisation	60 working days from receipt of complaint
Review of TE Protected Disclosures Policy	Within 2 years of publication of previous policy

Appendix F - Checklist of Issues to Consider in an Assessment

Consideration	Conclusion
Assessment	
Requirement to transfer case to Head of Quality and Compliance?	
Disclosure made as formal Protected Disclosure?	
Disclosure of relevant information?	
Disclosure made by "Worker"?	
Discloser's belief that relevant wrongdoing took place?	
Wrongdoing in connection with Discloser's employment?	
Protected disclosure or grievance?	
Requirement for investigation?	
Relevant records and files identified and checked?	
Communications with Discloser and Person(s) Concerned?	
Health and welfare concerns of all parties monitored and addressed?	
Fair procedures in place and being followed for all parties?	
Investigation	
Allegation well founded?	
Arrangements in place to prevent Discloser penalisation?	
All relevant organisational records and files identified and reviewed?	
Requirement for further investigation?	
Findings compiled?	
Submission of report to CEO?	
Communications with Discloser and Person(s) Concerned?	
Communications to third parties as relevant including notification of result of investigation?	
Decision:	

Appendix G - Template for Event / Issues Log

Protected Disclosure [DATE OF INITIAL DISCLOSURE]		
Date	Event / Activity	Notes