

South Dublin County Council Audit Committee

Policy & Procedures for dealing with receipt of Protected Disclosures

Section 12 of the Local Government (Audit Committee) regulations 2014 requires committees to have in place procedures whereby employees of the local authority may in confidence raise concerns about possible irregularities in financial reporting or other financial matters. The procedures shall include arrangements for the proportionate and independent examination of such matters. In general, audit committees should publish their policy on the procedures for submitting such reports and the process by which any such reports will be considered. Any policy should be cognisant of any legislative requirements and in line, where applicable, with any Government or Departmental policy in operation.

The following **working procedures** have been adopted by the Audit Committee having regard to the content of South Dublin County Council's [policy and procedures](#).

1. **Audit Committee Designated Person**

The chair of the Audit Committee is the designated person for staff members to make a protected disclosure and maybe contacted at annm.horan@gmail.com

2. **Procedure for Receiving a Disclosure**

2.1 The chair must take all reasonable steps to avoid disclosing to another person any information that might identify the person by whom the disclosure was made.

2.2 Depending on the context of the disclosure, the chair will refer the disclosure to one of the following:

- the designated person under South Dublin County Council's policy, or
- the Director of Corporate Performance & Change Management, or
- the Chief Executive.

The chair will advise the discloser to whom the matter has been referred and whether the matter requires an investigation in accordance with the Protected Disclosures Act, 2014. In the event that the person to whom the disclosure has been referred is of the view that any further investigation is not required the chair shall advise the discloser of that person's assessment and the basis for the assessment, insofar as is possible.

2.3 The chair must advise South Dublin County Council's Director of Corporate Performance & Change Management of the receipt of the disclosure, the nature of the information contained in the disclosure and the decision transmitted to the discloser.

2.4 As it is not possible to know at the time whether a disclosure will subsequently be deemed protected under the Protected Disclosures Act, the chair should keep a written record of his/her actions, including timelines, under this section.

3. **Confidentiality**

3.1 The Protected Disclosures Act, 2014 provides that a person to whom a Protected Disclosure is made, and any person to whom a Protected Disclosure is referred to in the performance of that person's duties, shall not disclose to another person

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any information that might identify the person by whom the Protected Disclosure was made, except where:

- 3.1.1 the person to whom the Protected Disclosure was made or referred shows that he or she took all reasonable steps to avoid disclosing any such information,
- 3.1.2 the person to whom the Protected Disclosure was made or referred reasonably believes that the person by whom the Protected Disclosure was made does not object to the disclosure of any such information,
- 3.1.3 the person to whom the Protected Disclosure was made or referred reasonably believes that disclosing any such information is necessary for;
 - (a) the effective investigation of the relevant wrongdoing concerned,
 - (b) the prevention of serious risk to the security of the State, public health, public safety or the environment, or
 - (c) the prevention of crime or prosecution of a criminal offence,or
- 3.1.4 the disclosure is otherwise necessary in the public interest or is required by law.

4. Investigation of a Disclosure

- 4.1 Where the person to whom the chair referred the disclosure to (as set out in section 2.2) forms the view that a full investigation is required the matter should be referred to the appropriate Director of Service for investigation. The fact of such an investigation taking place will be reported to the Chief Executive who will also be advised of the outcome and any recommendations arising.
- 4.2 The discloser will be advised by the Chair of the progress and outcome of the investigation, as appropriate, having regard to the nature of the matters investigated.
- 4.3 As it is not possible to know at the time whether the disclosure will subsequently be deemed protected under the Protected Disclosures Act, written records, including timelines, in relation to any investigation undertaken, under this Policy should be maintained.

- 5. A complaint of breach of confidentiality under this policy can be made under South Dublin County Council's [Grievance Policy and Procedure](#).

Agreed as amended by the Audit Committee at its Meeting held on **9th June 2015**

Reviewed by the Audit Committee at its meeting held on **13th June 2017** – *updated to reflect finalisation of SDCC policy in accordance with guidelines issued by LGMA.*

Amended July 2018 - *updated to reflect change of name and contact details of designated person.*