

Protected Disclosures Report 2023

This report covers the period 1 January 2023 to 31 December 2023.

As a public body, Revenue is required under Section 22 of the Protected Disclosures Act 2014 (as amended) to publish an annual report, by 31 March each year, outlining the number of protected disclosures received in the preceding year, and the action taken.

This report has been compiled on the basis that it must not result in the identification of any person(s) making disclosures.

Internal Protected Disclosures

Revenue actively promotes a supportive environment for its staff to raise concerns relating to wrongdoing or potential wrongdoing in the workplace and are fully committed to providing the necessary supports for staff who raise such concerns.

Revenue has internal reporting channels and procedures in place for current and former Revenue workers¹ to make a protected disclosure. Disclosures can be made in writing or verbally and can be made anonymously.

In 2023, four concerns were considered under the "Revenue Policy on Protected Disclosure Reporting in the Workplace". Following the completion of an assessment by Revenue's Protected Disclosures Group, appropriate follow up action was taken in relation to two concerns raised. The assessment by Revenue's Protected Disclosures Group of the other two concerns was on-going at year-end.

Through our membership of Transparency International Ireland's "Integrity at Work" programme, 24 members of staff received training on "Dealing with Protected Disclosures- prescribed persons" in 2023.

External Protected Disclosures

Revenue's Director of Internal Audit is a prescribed person to receive external disclosures on matters relating to the assessment, collection and management of taxes and duties and the implementation of customs controls in the State.

Revenue has external reporting channels and procedures in place and, in December 2023, launched a protected disclosures online reporting form. The confidential online reporting form can be accessed on

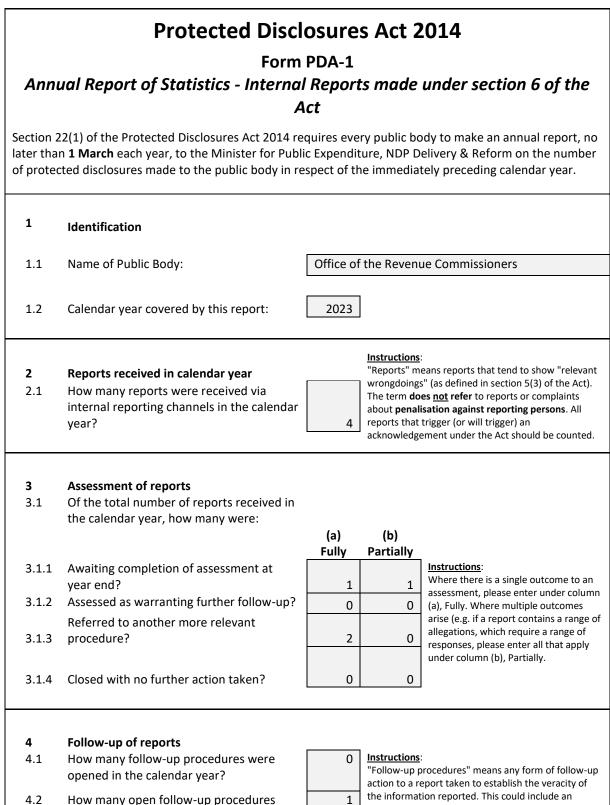
¹ A 'worker' includes employees, contractors, trainees, volunteers, board members and job applicants.

the Revenue website. Its user-friendly design makes it as easy as possible for workers to make a protected disclosure on matters falling within Revenue's remit.

In 2023, Revenue's Director of Internal Audit received 31 protected disclosures via external reporting channels. Five of these were transmitted in full to other prescribed persons.

Further information on the number of protected disclosures received by Revenue via both internal and external reporting channels, as well as information on action taken, as reported to the Minister for Public Expenditure, NDP Delivery & Reform, can be found at Appendix 1 and 2.

Appendix 1: Form PDA-1 submitted to the Minister for Public Expenditure, NDP Delivery & Reform

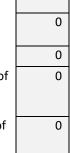


4.2 How many open follow-up procedures were carried over from the previous year? the information reported. This could include an investigation, audit, inspection, etc. The term does not refer to follow-up or investigation of claims of

- 4.3 How many follow-up procedures were closed in the calendar year?
- 4.4 How many follow-up procedures remained open at the end of the calendar year?
- 4.5 Of the number of follow-up procedures reported as still open in response to Q4.4, how many are:
- 4.5.1 Open less than 1 year?
- 4.5.2 Open more than 1 year but less than 3 years?
- 4.5.3 Open more than 3 years but less than 5 years?
- 4.5.4 Open 5 or more years?
- 4.6 What was the **average** length (in weeks) of the follow-up procedures closed in the calendar year?
- 4.7 What was the **median** length (in weeks) of the follow-up procedures closed in the calendar year?

0 penalisation against reporting persons.

The response to Q.5.2 should also include all open follow-up procedures carried over that commenced prior to the commencement of the Protected Disclosures (Amendment) Act 2022 (i.e. before 1 January 2023).



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5 Matters followed-up

- 5.1 Of the follow-up procedures opened in calendar year reported in response to Q4.1, how many involved:
- 5.1.1 Criminal offences?
- 5.1.2 Breaches of a legal obligation?
- 5.1.3 Miscarriage of justice?
- 5.1.4 Endangerment of health and safety?
- 5.1.5 Damage to the environment?
- 5.1.6 Unlawful or improper use of public funds?
- 5.1.7 Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement?
- 5.1.8 Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?
- 5.1.9 Concealment or destruction of information tending to show any matter falling within items 6.1.1 to 6.1.8?

0 Instructions:

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Where a follow-up procedure falls under more than one of the headings listed at 5.1.1 to 5.1.9, please report under each heading that applies. For example, if a follow-up procedure was opened during the year that concerned both a breach of a legal obligation and damage to the environment, this should be recorded under both headings 5.1.2 and 5.1.5.

If any follow-up procedures have been opened under heading 5.1.8 (breaches of EU law), please also complete Q6. Otherwise proceed to Q.7.

6 Follow-up of matters related to breaches of EU law

6.1 Of the follow-up procedures reported as opened in response to Q5.1.8 (breaches of

Instructions:

Complete this section **ONLY** if one or more follow-up procedures have been opened in respect of breaches of the EU laws within the scope of Article 2 of

EU law), if any, how many involved breaches of:

- Public procurement? 6.1.1
- Financial services, products and markets, 6.1.2 and prevention of money laundering and terrorist financing?
- Product safety and compliance? 6.1.3
- Transport safety? 6.1.4
- Protection of the environment? 6.1.5
- Radiation protection and nuclear safety? 6.1.6
- Food and feed safety and animal health 6.1.7 and welfare?
- Public health? 6.1.8
- Consumer protection? 6.1.9
- 6.1.10 Protection of privacy and personal data and security of network and information systems?
- The financial interests of the EU? 6.1.11 The functioning of the EU Internal
- 6.1.12 Market?

Outcome of follow-up procedures

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- 7.1 Of the follow-up procedures reported as closed in response to Q4.3, how many were closed because no wrongdoing was found or insufficient evidence of wrongdoing could be found?
- 7.2 Of the follow-up procedures reported as closed in response to Q4.3 and the result of the follow-up procedure was that a wrongdoing was found to have occurred, how many resulted in:
- 7.2.1 Further proceedings or sanctions?
- 7.2.2 Referral or transmission to another body for further follow-up?
- 7.2.3 Changes to policies and/or procedures?

7.2.4 Recovery of lost funds?

Of the follow-up, procedures reported as closed in 7.3 response to Q4.3, what (where relevant) is the estimated financial damage to the public body arising from the wrongdoing reported?



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Instructions:

"Further proceedings or sanctions" means any further internal actions taken by the public body once it has been established a relevant wrongdoing has occurred. This includes any disciplinary action taken against persons responsible for the wrongdoing.

"Referral or transmission to another body for further follow-up" means any further external action taken by the public body. It includes referral of a matter to An Garda Siochana for further follow-up or self-reporting of a wrongdoing to a relevant regulatory or supervisory authority.

"Financial damage" refers to damage caused by the relevant wrongdoing reported. The calculation of "financial damage" should include any fines, financial

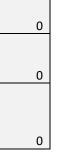
Directive (EU) 2019/1937 (the Whistleblowing Directive).

7.4 Of the follow-up procedures reported as closed in response to Q4.3, what (where relevant) is the estimated amount of funds recovered by the public body arising from its follow-up?

penalties or other damages imposed on the public body arising directly from the wrongdoing reported. It does <u>not</u> relate to any fines or compensation awarded or paid to a reporting person arising from a claim of penalisation or any financial damage suffered by the reporting person due to penalisation.

8 Anonymous reports

- 8.1 Of the total number of reports received in response to Q2, how many were made anonymously?
- 8.2 How many follow-up procedures were opened in response to anonymous reports in the calendar year?
- 8.3 How many anonymous reporting persons subsequently disclosed their identity to the Designated Person in the calendar year?



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Appendix 2 – Form PDA-2 submitted to the Minister for Public Expenditure, NDP Delivery & Reform

	Protected Dis	closu	res Act	2014
Annu	For al Report of Statistics - External Rep	m PDA-2 Forts made or transmitted under sections 7, 7A, 10D of the Act		
later th	22(1) of the Protected Disclosures Act 2014 an 1 March each year, to the Minister for Po ected disclosures made to the public body in	ublic Expe	nditure, NDF	P Delivery & Reform on the number
1	Identification			
1.1	Name of Prescribed Person:	Director Commis		Audit, Office of the Revenue
1.2	Calendar year covered by this report:	2023		
2	Reports received in calendar year		Instructions:	
2.1	Of the reports received in the calendar year that is the subject of this report, how many were:		"Reports" mea wrongdoings" term does <u>no</u>t	ans reports that tend to show "relevant (as defined in section 5(3) of the Act). The <u>t</u> refer to reports or complaints about against reporting persons.
2.1.1	Received via the external reporting channel established under section 7(2B) of the Act?	41	(or would hav	at trigger an acknowledgement under the Act re triggered an acknowledgement but the son requested otherwise) should be counted.
2.1.2	Transmitted by another prescribed person under section 7A(1)(b)(vi) of the Act?	0	same person	me relevant wrongdoing is reported by the and reported both directly to the body <u>and</u> o the body by another prescribed person or
2.1.3	Transmitted by the Protected Disclosures Commissioner under section 10C(1)(b) of the Act?	3	the Protected	Disclosures Commissioner, it should be single report under heading 3.1.1.
2.1.4	Transmitted by the Protected Disclosures Commissioner under section 10D(1)(b)(ii) of the Act?	1		
2.1.5	Total number of reports received	45		
3	Assessment of reports			
3.1	Of the total number of reports received in the calendar year, how many were:	(a) Fully	(b) Partially	
3.1.1	Awaiting completion of assessment at year end?	14	4	Instructions: Where there is a single outcome to an
3.1.2	Assessed as warranting further follow- up?	3	1	assessment, please enter under column (a), Fully. Where multiple outcomes of an assessment arise (e.g. if a report contains a

3.1.3	Transmitted to another prescribed
	person or the Protected Disclosures
	Commissioner?

- 3.1.4 Closed because the report was clearly minor?
- 3.1.5 Closed because it was a repetitive report containing no meaningful new information?
- 3.1.6 Referred to another more relevant procedure?
- 3.1.7 Assessed as warranting no further follow-up?

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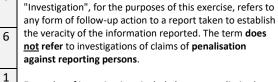
4 Investigation of reports

- 4.1 How many investigations were opened in the calendar year?
- 4.2 How many open investigations were carried over from the previous year?
- 4.3 How many investigations were closed in the calendar year?
- 4.4 How many investigations remained open at the end of the calendar year?
- 4.5 Of the number of investigations reported as still open in response to Q5.4, how many are:
- 4.5.1 Open less than 1 year?
- 4.5.2 Open more than 1 year but less than 3 years?
- 4.5.3 Open more than 3 years but less than 5 years?
- 4.5.4 Open 5 or more years?
- 4.6 What was the **average** length of the investigations closed in the calendar year?
- 4.7 What was the **median** length of the investigations closed in the calendar year?

6 Instructions:

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Examples of investigations include but are not limited to: setting up of investigative committees or commissions, inspections, audits, etc.

The response to Q5.2 should also include all open investigations carried over that commenced **prior** to the commencement of the Protected Disclosures (Amendment) Act 2022 (i.e. before 1 January 2023).

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5 Matters investigated

- 5.1 Of the investigations opened in calendar year reported in response to Q4.1, how many involved:
- 5.1.1 Criminal offences?
- 5.1.2 Breaches of a legal obligation?
- 5.1.3 Miscarriage of justice?

Instructions:

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Where an investigation falls under more than one of the headings listed at 5.1.1 to 5.1.9, please report under each heading that applies. For example, if one investigation was opened during the year that concerned both a breach of a legal obligation and damage to the environment, enter '1' under both headings 5.1.2 <u>and</u> 5.1.5.

- 5.1.4 Endangerment of health and safety?
- 5.1.5 Damage to the environment?
- 5.1.6 Unlawful or improper use of public funds?
- 5.1.7 Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement?
- 5.1.8 Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?
- 5.1.9 Concealment or destruction of information tending to show any matter falling within items 5.1.1 to 5.1.8?

0If any investigations have been opened under heading5.1.8 (breaches of EU law), please also complete Q6.0Otherwise proceed to Q7.

6 Matters investigated - Breaches of EU laws

- 6.1 Of the investigations reported as opened in response to Q6.1.8 (breaches of EU law), how many involved breaches of:
- 6.1.1 Public procurement?
- 6.1.2 Financial services, products and markets, and prevention of money laundering and terrorist financing?
- 6.1.3 Product safety and compliance?
- 6.1.4 Transport safety?
- 6.1.5 Protection of the environment?
- 6.1.6 Radiation protection and nuclear safety?
- 6.1.7 Food and feed safety and animal health and welfare?
- 6.1.8 Public health?
- 6.1.9 Consumer protection?
- 6.1.10 Protection of privacy and personal data and security of network and information systems?
- 6.1.11 The financial interests of the EU?
- 6.1.12 The functioning of the EU Internal Market?

Instructions:

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Complete this section <u>ONLY</u> if one or more investigations have been opened in respect of breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive).

Instructions:

"Proceedings" covers all types of formal enforcement action taken by a prescribed person triggered wholly or mainly by a report of a relevant wrongdoing. Examples include: warning/improvement notices; fines or other financial penalties; and any judicial proceedings taken (civil or criminal). It does <u>not</u> include any proceedings

7 Proceedings initiated

7.1 How many proceedings were initiated on foot of investigations in the calendar year?

- 7.2 How many cases were referred to another body to initiate proceedings in the calendar year?
- 7.3 What was the **average** length (in weeks) of the proceedings that concluded in the calendar year?
- 7.4 What was the **median** length (in weeks) of the proceedings that concluded in the calendar year?

8 Subject of proceedings initiated

- 8.1 Of the proceedings initiated or referred to another body in the calendar year reported in response to Q7.1, how many involved:
- 8.1.1 Criminal offences?
- 8.1.2 Breaches of a legal obligation?
- 8.1.3 Miscarriage of justice?
- 8.1.4 Endangerment of health and safety?
- 8.1.5 Damage to the environment?
- 8.1.6 Unlawful or improper use of public funds?
- 8.1.7 Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement?
- 8.1.8 Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?
- 8.1.9 Concealment or destruction of evidence of any of the above wrongdoing?

concerning penalisation of a reporting person.

0 "Cases referred to another body" could include referral of a matter to the DPP for prosecution.

0 Cases referred to other bodies to initiate proceedings should not be counted in the average and median times reported under Q7.3 and Q7.4.

Instructions:

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Where proceedings fall under more than one of the headings listed at 8.1.1 to 8.1.9, please include under each heading that applies. For example, if one set of proceedings was opened during the year that concerned both a breach of a legal obligation and damage to the environment, enter '1' under both headings 8.1.2 and 8.1.5.

0If any proceedings have been opened under heading 8.1.80(breaches of EU law), please also complete Q9. Otherwise0proceed to Q10.

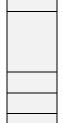
9 Subject of proceedings initiated -Breaches of EU laws

9.1 Of the proceedings reported as initiated in response to Q8.1.8 (breaches of EU law), how many involved breaches of:

- 9.1.1 Public procurement?
- 9.1.2 Financial services, products and markets, and prevention of money laundering and terrorist financing?
- 9.1.3 Product safety and compliance?
- 9.1.4 Transport safety?
- 9.1.5 Protection of the environment?

Instructions:

Complete this section **ONLY** if one or more proceedings have been initiated in respect of breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive).



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9.1.6	Radiation protection and nuclear safety?			
9.1.7	Food and feed safety and animal health and welfare?			
9.1.8	Public health?			
9.1.9	Consumer protection?			
9.1.10	Protection of privacy and personal data and security of network and information systems?			
9.1.11	The financial interests of the EU?			
9.1.12	The functioning of the EU Internal Market?			
10	Outcome of proceedings			nstructions:
10.1	Of the proceedings reported as initiated how many resulted in:		a r	Other enforcement action" refers to ny other action taken to address the elevant wrongdoing other than hose listed under Qs 10.1.1 to
10.1.1	Criminal prosecution?		1	0.1.4. It could include: formal
10.1.2	Fines or other financial penalties?			varnings, improvement notices, onfiscation of offending
10.1.3	Recovery of lost funds?			ems/materials, closure orders, ease and desist orders etc.
10.1.4	Award of damages?			
10.1.5 10.1.6	Other enforcement action? No outcome?		· c v r	Financial damage" relates to lamage caused by the relevant vrongdoing reported. It does <u>not</u> elate to financial damage suffered y the reporting person due to venalisation.
			c c (or the calculation of "financial lamage", the ascertainment of the lamage by any public body including the courts) should be aken into account.
			s f a	he calculation of "financial damage" hould <u>not</u> include any fines or other inancial penalties imposed. (These re to be reported on under leadings 10.3 and 10.4.)
			s a a	ines and other financial penalties hould <u>not</u> include any damages warded to a reporting person or ny fines/penalties imposed for renalisation of a reporting person.
10.2	Of the proceedings reported as initiated, (where relevant) is the estimated financia damage arising from the wrongdoing repo	l		
10.3	Of the proceedings reported as initiated, (where relevant) is the total value of fines other financial penalties imposed as a res these proceedings?	what and/or		

10.4 Of the proceedings reported as initiated, what (where relevant) is the estimated amount of funds recovered as a result of proceedings?

11	Anonymous reports	
11.1	Of the total number of reports received	
	in response to Q2, how many were	
	made anonymously?	4
11.2	How many investigations were opened	
	in response to anonymous reports in the	
	calendar year?	0
11.3	How many proceedings were opened in	
	response to anonymous reports in the	
	calendar year?	0
11.4	How many anonymous reporting	
	persons subsequently disclosed their	
	identity in the calendar year?	0