

# Revenue Policy on Protected Disclosure Reporting in the Workplace

## Version History

Version Number	Revision Date	Summary of Changes
1.0		Initial Version published in August 2014
2.0	January 2019	Revision to amend External Disclosure, expand anonymous reporting and other misc. amendments

## Table of Contents

1. Introduction.....	2
2. Key principles underlying the policy.....	2
3. To whom does the policy apply?.....	2
4. What type of disclosure is not covered by the policy? .....	2
5. What type of disclosure is covered by the policy?.....	2
6. Anonymous Reporting.....	3
7. When should a worker make a disclosure?.....	3
8. Channels through which a disclosure can be reported.....	3
9. External Disclosures.....	3
10. Confidentiality .....	4
11. Records.....	4
12. Review of Policy.....	4
Appendix A: Guidance for Managers and the Protected Disclosures Group for dealing with disclosures	5
Appendix B: Internal Reporting Process Workflow .....	6

## 1. Introduction

Revenue is committed to fostering an appropriate culture and environment that encourages and supports staff in raising concerns relating to potential wrongdoing in the workplace; and to providing the necessary support for staff who raise genuine concerns. The [Protected Disclosure Act 2014](#) requires every public body to establish and maintain procedures for dealing with protected disclosures and to provide written information relating to these procedures to workers. This document sets out Revenue policy on Protected Disclosures (the policy).

The Protected Disclosure Act 2014 enables workers to raise a concern regarding potential wrongdoing in the workplace by ensuring that safeguards exist should reprisals be taken against them by their employers. The Act provides for a “stepped” disclosure regime in which a number of distinct channels (internal, regulatory and external) are available.

## 2. Key principles underlying the policy

A worker who has a reasonable belief that the information contained in his or her disclosure shows or tends to show that wrongdoing covered by the policy has occurred, is occurring, or is likely to occur, should be protected against reprisals, even if the worker’s concern is ultimately mistaken or misguided.

Incidences of reprisal against a person making a report under the policy may be subject to action under the Civil Service Disciplinary Code.

## 3. To whom does the policy apply?

The policy applies to all Revenue workers, which in addition to employees includes contractors, consultants, agency staff and interns.

## 4. What type of disclosure is not covered by the policy?

The aim of the policy is to prevent harm to others or to Revenue. It does not cover personal complaints or personal grievances. Procedures for dealing with grievances are available at <http://hr.per.gov.ie/grievance/>.

The policy does not cover a disclosure where the worker knowingly conveys false, misleading, frivolous or vexatious information. If it transpires that a worker makes a disclosure, which they know to be false or do not believe to be true, Revenue may take disciplinary or other appropriate action.

## 5. What type of disclosure is covered by the policy?

The policy covers a disclosure of information made by a worker in the reasonable belief that one or more of the following types of wrongdoing has occurred, is occurring or is likely to occur:

- Criminal offence
- Failure to comply with legal obligations
- Miscarriage of justice
- Endangerment of an individual’s health or safety
- Damage to the environment
- Unlawful or otherwise improper use of funds or resources
- Fraudulent activity
- An act or omission that is oppressive, discriminatory, grossly negligent or constitutes gross mismanagement
- Concealment or destruction of evidence relating to any of the above.

The information must come to the attention of the worker in connection with their employment. The Policy does not relate to disclosures of wrongdoing if the matter is one which it is the function of the worker or Revenue to detect, investigate or prosecute.

## 6. Anonymous Reporting

Anonymous disclosures may be made and will be acted upon to the extent that this is possible given the constraints in obtaining further information from the worker making the disclosure. However, it should be noted that the protections under the Act and other elements of the protected disclosure procedure (e.g. keeping the discloser informed and protecting the discloser from penalisation) may be difficult or impossible unless the worker dispenses with anonymity.

## 7. When should a worker make a disclosure?

A worker should make a disclosure when, in their reasonable belief, any of the wrongdoings outlined in section 5 has occurred, is occurring, or is likely to occur; or there has been a breach of Revenue or Civil Service policy such that harm may be arising to others or to Revenue.

Workers are not required or entitled to investigate matters themselves to find proof of their suspicion and should not endeavour to do so.

## 8. Channels through which a disclosure can be reported

A disclosure can be made through line management or to Revenue's Protected Disclosures Group:

- **Line Management**

Individuals may raise concerns in writing with their direct line manager at HEO level or above. Alternatively, if the individual feels unable to raise the matter with their direct line management, then the concern can be raised with the Head of their Division.

- **Protected Disclosures Group**

Individuals may raise a concern with Revenue's Protected Disclosures Group. This Group comprises of the Director of Internal Audit, the Principal Officer in HR Strategy & Operations and the Principal Officer in Information Management Branch. The disclosure can be sent to the email address [protecteddisclosuresgroup@revenue.ie](mailto:protecteddisclosuresgroup@revenue.ie) or it can be made anonymously by writing to one of the Group members who will bring the matter to the attention of all Group members.

Appendix A attached provides guidance for dealing with a disclosure of perceived wrongdoing in the workplace including the assessment of the disclosure, the provision of feedback and the reporting of the outcome/provision of records to the Assistant Secretary, Corporate Services Division (see section 11).

## 9. External Disclosures

This policy outlines the procedures for the making of and dealing with protected disclosures within Revenue. Subject to certain conditions, a worker can also make a disclosure to certain external persons (e.g. to the Minister of Finance, a legal advisor, etc.) However, if the disclosure contains taxpayer information it is not protected unless it is made to the Comptroller and Auditor General. The conditions include that the worker:

- Reasonably believes that they will be subject to penalisation by their employer if they make a disclosure to the employer or to the Minister of Finance, etc.;
- Reasonably believes that it is likely that relevant evidence will be concealed or destroyed;
- Previously made a disclosure of substantially the same information to Revenue or to the Minister of Finance, etc.; and
- That the relevant wrongdoing is of an exceptionally serious nature.

## **10. Confidentiality**

Revenue will take all reasonable steps to treat disclosures made through this policy in a confidential and sensitive manner. Revenue will not disclose the worker's identity without their consent, unless required by law or necessary for the effective investigation of the relevant wrongdoing.

## **11. Records**

Records of protected disclosures, concerns raised, including the outcome, should be reported to the Assistant Secretary, Corporate Services Division, and will be maintained for a minimum of five years after the closure of the case. These records will be maintained in a confidential and secure environment. A summary report on all protected disclosures will be included in Revenue's Annual Report.

## **12. Review of Policy**

The policy will be reviewed at minimum intervals of two years or when required by the Board of the Revenue Commissioners.

## Appendix A: Guidance for Managers and the Protected Disclosures Group for dealing with disclosures

All reported disclosures about perceived wrongdoing in the workplace must be treated seriously and the following steps should be taken:

- Record the disclosure and the steps taken to deal with it.
- Clarify the basis of the concerns raised with the worker.
- Establish what evidence is available to support the concerns.
- Consider any personal interest the worker might have in the issue concerned.
- Risk assess the issue and take immediate action if the alleged wrongdoing involves a serious loss or danger to others.
- Carry out relevant enquiries promptly, sensitively and discretely, taking all reasonable steps to protect the identity of the maker of the disclosure.
- If it is necessary to reveal the worker's identity to undertake an effective enquiry, consult with the worker.
- Obtain evidence from any relevant witnesses.
- Assess whether the disclosure report is based on a reasonable belief but ungrounded, based on a reasonable belief and grounded or a deliberately false report.
- Take appropriate action if the disclosure is grounded.
- If the disclosure is deliberately false consider action under the Civil Service Disciplinary Code.
- Provide written feedback to the worker within 20 days, including any proposed action.
- Report the outcome and forward all records to the Assistant Secretary, Corporate Services Division.

## Appendix B: Internal Reporting Process Workflow

The following diagram summarises the life cycle of disclosures from the time the report was made, through the assessment phase to establish whether the report was grounded and the action thereafter.

