



Oifig Luachála
Valuation Office

Protected Disclosures Policy

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**Valuation Office
Protected Disclosures in the Workplace**

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1 - 02	Catherine English	October 2019	Policy reviewed, which includes recommendations made by Transparency International Ireland.
1 - 01	Mary Smyth	April 2018	VO Policy drawn up following the Office transfer of functions to Dept. of Housing, Planning & Local Government.
1	Adopted Dept. of Justice & Equality Policy	08 February 2016	Agreed to adopt the Policy at VO Department Council meeting.

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Valuation Office Protected Disclosures in the Workplace

1 Introduction

The purpose of this document is to set out the Valuation Office's policy on Protected Disclosures in the workplace.

The Protected Disclosures Act 2014 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.

This Policy should be considered a part of the Office's approach to good corporate governance ensuring that high standards are maintained and that a culture of 'speaking up' is encouraged.

The Valuation Office is a member of the Integrity at Work programme, a Transparency International Ireland initiative. As part of its commitment to protecting workers who raise concerns of wrongdoing, the Valuation Office has signed and 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 3.

The Protected Disclosures Act 2014 provides for a stepped system of channels through which a worker can make a disclosure if **s/he wishes to attract the protections under the Act**. A worker may communicate his or her concerns to

- **An employer (Section 9 and Section 11 of this Protected Disclosures Policy)**
- To a prescribed person as set out in Statutory Instrument 339 of 2014 (Protected Disclosures Act 2014 (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 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.
- To a Minister of the Government (regarding a matter within their functional ambit or in the case of a worker in a Public Body)
- Externally to others e.g. reporting to the Comptroller and Auditor General, or to a public representative etc.

This is the context in which our Protected Disclosures Policy sits. A worker is 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 Act 2014.

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

- That the worker has been penalised or is threatened with being penalised at the hands of the employer for having made a disclosure
- 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)

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2 Principles 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 internal 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 Act 2014.

The Office will ensure that there is a mechanism to enable all workers to voice concerns internally, in the confidence that in so far 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 Act 2014 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.

3 To whom does this Policy apply?

This Policy applies to, but is not limited to, all staff who are employees of the Valuation Office. The Policy refers to “workers” throughout the document; this term covers all persons who are employees whether permanent or temporary, long-term contractors, agency workers or any other persons in receipt of payment for service to the Office. Retired employees or ex-workers may also report under this Policy.

4 What is a Protected Disclosure?

A Protected Disclosure is as defined in the Protected Disclosures Act 2014, being a disclosure of relevant information related to wrongdoing made by a worker in the manner specified under the Act.¹

- A worker must reasonably believe that the information disclosed tends to show one or more “relevant wrongdoings”
- The wrongdoing must come to the worker’s attention **in connection with his or her employment**. For example, a disclosure will not be protected if it relates to matters in someone’s personal life outside and unconnected to the workplace.

As it is not possible to know at the time of disclosure whether the disclosure would subsequently be deemed protected under the 2014 Protected Disclosure Act, all disclosures will initially be treated as if they meet the criteria in the Act.

¹ See Sections 6 to 10 <http://www.irishstatutebook.ie/eli/2014/act/14/section/5/enacted/en/html#part2>

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5 What is reasonable belief?

The worker 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. 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.

However, a disclosure made in the absence of a reasonable belief will not attract the protection of the 2014 Act and, may result in disciplinary action against the worker.

Workers should not endeavour to find proof of their suspicion, if their concern is based on a reasonable belief, the worker should report under this Policy.

6 What type of disclosure is covered by this Policy?

A Protected Disclosure involves the reporting of information which, in the reasonable belief of the worker making the report, is true and tends to show that one or more of the following relevant wrongdoings has been committed or is likely to be committed:

- Unlawful or improper use of public funds or resources.
- Financial misconduct or fraud.
- Corruption, bribery or blackmail.
- Failure to comply with a legal or regulatory obligation.
- Endangerment of the health and safety of employees and clients;
- The commission of criminal offences.
- Miscarriage of justice.
- Gross negligence or gross mismanagement by public bodies
- The concealment of any of the above.

The list above is for illustrative purposes and is non exhaustive.² All employees are encouraged to raise genuine concerns about possible improprieties at the earliest opportunity, and in an appropriate way. This Policy outlines the channels and procedures provided for reporting concerns. A concern which is not reported may allow the malpractice to continue, to the detriment of the Office.

² Full list available in Protected Disclosures Act 2014 at <http://www.irishstatutebook.ie/2014/en/act/pub/0014/index.html>

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7 What is not covered by this Policy?

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.

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

8 Is Protected Disclosure the correct route to take?

A worker should not hesitate to contact the Internal Audit Unit for informal discussion in relation to the process of reporting and of conducting investigations under this Policy.

The Valuation Office is a member of the Integrity at Work programme, a Transparency International (TI) Ireland initiative. Independent and confidential advice for anyone considering reporting a concern or making a protected disclosure is available via TI Ireland's Speak Up Helpline at 1800 844 866, Monday to Friday 10am to 6pm. A worker can also make an enquiry via secure online form or encrypted text. For further information, please see www.speakup.ie.

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>)

A guide to making a Protected Disclosure is also available at https://transparency.ie/sites/default/files/14.12.02_speak_up_safely_final.pdf

9 Making a Disclosure – Internal Disclosure

As a first step, a worker, believing reasonably, that a wrongdoing exists in the workplace, should consider reporting the matter to his/her:

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

If the worker would be uncomfortable or otherwise reluctant to report to his/her manager, then they can report the matter to

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

However, if for any reason the worker feels it inappropriate to report a wrongdoing to the persons above, then s/he should report these concerns to

c. The Head of Internal Audit

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Where a worker has reported to line management and is dissatisfied with the response/outcome of line managements' investigation then s/he retains the right to further report the concerns to the Head of Internal Audit.

Workers may alternatively choose to make a report directly to an appropriate external regulatory authority. However, they should remain cognisant of their confidentiality duty to the Office and should consider whether by-passing the internal procedures is a reasonable course of action.

10 Making an Anonymous Disclosure

Disclosures can be made anonymously but there are important distinctions between anonymous disclosures and disclosures where the worker provides his/her name. The Office strongly encourages staff to identify themselves in making a report and to provide their name and contact details as they may need to be contacted to clarify information disclosed and to facilitate the investigation.

The recipient must protect the discloser's identity.

Anonymous disclosures are not excluded from the protection of the 2014 Act and anonymous reports will be taken seriously, however the effectiveness of any investigation may be limited where an individual chooses not to be identified.

Reports or concerns expressed anonymously will be considered at the discretion of the Head of Internal Audit. In exercising this discretion, the Head of Internal Audit will take the following into account:

- The seriousness of the issues raised
- The credibility of the concern
- The likelihood of confirming the allegation from attributable sources

11 How to Report:

A worker can make a disclosure verbally or in writing (electronically or manually). A written disclosure is preferred 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. Verbal reports will be accepted but it should be noted that verbal reports may carry less weight in considering whether the issue should be forwarded for full investigation.

Alternatively, the report may be submitted by email to the appropriate person as outlined in sections 9 above or submitted by email directly to the Head of Internal Audit to email address: Cillian.byrnes@valoff.ie

The report can be submitted on the template at Appendix 1 and should include the following at a minimum:

- Date submitted:
- Subject:
- Detail of Concern:
- Detail of whether the concern was previously raised and to whom:

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The detail of the disclosure should be in sufficient detail that a person without prior knowledge would understand the issue.

12 To Whom to Report:

Reports should be submitted to appropriate person as outlined in section 9 and 11 above. Where it is intended to communicate the concern directly to the Head of Internal Audit then the report can be forwarded to:

The Head of Internal Audit
Valuation Office
Irish Life Centre
Lower Abbey Street
Dublin 1
Ph: 01-8171006

13 External Disclosures:

The Act identifies the following avenues for making a protected disclosure outside of the employer (in this case, the Valuation Office):

- 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 etc. In such cases, an additional requirement applies: the discloser must believe that the information disclosed, and any allegations contained in it are **substantially true**. This is a higher evidential standard than a 'reasonable belief'.
- 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).

The safest route to take when making a disclosure from the point of view of ensuring protection for a worker is an internal disclosure and the Office would encourage a worker to use the internal option. However, if that is not appropriate and a worker would prefer to make an external disclosure, then of the 5 alternative options outlined above, a), b), c) or d) are preferable over e).

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In relation to option e), which includes potentially disclosure in the public domain such as to the media, a worker should be conscious that there are stringent 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.
- the making of the disclosure in public is, in all the circumstances, reasonable.

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

A. 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';

B. in a case where there is no appropriate prescribed person (Regulatory Body) in regard to the wrongdoing, the worker reasonably believes that evidence will be destroyed or concealed if the disclosure is made directly to the employer.

C. no action was taken in regard to a previous disclosure of the same nature made by the worker.

D. 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, the Office will cooperate fully with the investigation.

14 Process of Assessment and Investigation

The objective of an investigation is to ascertain whether or not, the concerns reported have occurred. The Office will ensure that Investigators will at all times be cognisant of and comply with principles of natural justice.

14.1 Procedures for Handling, Assessing and Investigating Reports

In all instances where a report has been made under this Policy, a record will be made of its receipt and a file opened.

- All written reports submitted by a named worker will be examined.
- Verbal reports will be examined if the appropriate person or the Head of Internal Audit considers that there is enough information supplied to carry out an investigation. Anecdotal evidence may not be considered strong enough to undertake an investigation. Verbal reports will be documented by the recipient.
- Anonymous reports will be examined subject to the discretion of the Head of Internal Audit.

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In exercising this discretion, the factors that may be taken into account would include:

- The seriousness of the issues raised
- The credibility of the concern
- The likelihood of confirming the allegation from attributable sources

The Protected Disclosures Manager will acknowledge receipt of a written disclosure within seven days of receiving such disclosure, or, where this is not reasonably practicable, as soon as possible following his/her receipt of the disclosure.

In line with the reporting cascade, the issue will be investigated by the line manager reported to or s/he will refer the matter to the Head of Internal Audit who will organise for the issue to be investigated by either a member of the Internal Audit Team (for simple issues), or by appropriate qualified professionals – either internal or external personnel. Where it is proposed to refer the matter to an internal person, other than a member of the Internal Audit Unit, for investigation, the worker reporting the concern will be notified of the name of the investigating person and may request, if not comfortable with the named individual investigating the claim, that the matter be referred to another person.

If not already notified under the previous paragraph, the person who has made the disclosure will be advised of the name and contact details of the person (internal or external) who is handling the matter and may be asked to provide additional assistance if required.

14.2 Initial Examination

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.

If, on preliminary examination, there appears to be prima facie substance to the allegation, the matter may:

- Be the subject of a full investigation.
- Be referred to an outside body, including An Garda Síochána.
- Be referred to the Human Resource Unit for investigation under the appropriate Human Resource policy.

14.3 Full Investigation

Any disclosures forwarded for full investigation will be thoroughly investigated including interviews with all the witnesses and other parties involved. Statements from all parties shall be recorded in writing and a copy given to the interviewee for confirmation.

The Office will need to take great care in providing information to the person who has made the disclosure to ensure that it does not breach the legal rights of any person who has been accused of wrongdoing. Providing information to the person who has made the disclosure might compromise the investigation of the case in some circumstances. The worker who has made the disclosure will be provided with periodic feedback for purposes of reassurance that the investigation is being progressed.

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At the conclusion of the process the worker who has made the disclosure will be informed of the general outcome of the investigation.

It is important to note that the principles of natural justice do not require a person associated with an allegation of wrongdoing to be notified of the **receipt** of an allegation. Nor does the person accused of wrongdoing have the right to know the identity of the worker who has made the report.

Where an investigator wishes to question or seek information from the person accused of wrongdoing, the subject is entitled to be given details of what is alleged and given the opportunity to respond and to contest the allegation.

In the interests of natural justice, the person(s) against whom the allegation is made will be informed in writing of the allegation and all of the supporting evidence and will be allowed full opportunity to comment at an appropriate stage in the process and before the investigation is concluded.

The person accused of wrongdoing is entitled to be informed of the outcome of the investigation and is entitled to a copy of the investigation report **if** it concludes that a wrongdoing has occurred.

The Protected Disclosures Assessor may contact the discloser to seek such further information or raise such questions as she/he considers appropriate and relevant in order to carry out her/his assessment. Where reasonably practicable, the Protected Disclosures Assessor will conclude his/her assessment and issue a report of his/her assessment within ten working days of his/her receipt of the disclosure. Where it appears to the Protected Disclosures Assessor that it will not be reasonably practicable for him/her to complete the assessment and issue his/her report of assessment within the above timeframe, she/he shall notify the Protected Disclosures Manager and the Protected Disclosures Manager shall notify the worker concerned as soon as possible. The Protected Disclosures Manager may extend the time period for delivery of the report by such period as is considered reasonable in the circumstances.

15 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. All reasonable efforts will be made to keep the identity of the person making a report confidential. 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 section 16 of the Protected Disclosures Act 2014, the identity of the persons making a disclosure will be protected and it will be a disciplinary offence 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 an action if the discloser suffers any loss by reason of such a compromised identity. 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.

Protected disclosure cases will be assigned a number and this case number shall be used to refer to the case to help protect identity.

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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 consent of the discloser, prior to any action being taken that could identify them. This may include when disclosures are being referred by the public body to an external party.

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 when:

- a) the recipient shows that he or she took all reasonable steps to avoid disclosing the identity of a discloser.
- b) the recipient has a reasonable belief that the discloser does not object to the revelation of identity.
- c) the recipient has a reasonable belief that it was necessary for:
 - i. the effective investigation of the wrongdoing concerned,
 - ii. the prevention of serious risk to State security, public health, public safety and the environment, or
 - iii. the prevention of crime or the prosecution of a criminal offence crime or is warranted by the public interest.
- d) the disclosure is otherwise necessary in the public interest or is required by law.

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 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) - which may be invoked by the discloser in respect of this decision. Where at all possible, the discloser will be offered a review before his or her identity is disclosed.

16 Protection from Penalisation

When a worker makes a protected disclosure in accordance with the Act and under the guidance of this Policy, they are entitled to protection from penalisation provided by the Act.

All reasonable steps will be taken to protect workers from penalisation for having made a Protected Disclosure.

Workers who consider that they have experienced any act of penalisation should notify the Protected Disclosures Manager as soon as possible. The Protected Disclosures Manager will acknowledge receipt of the complaint of penalisation within ten working days, or, where this is not reasonably practicable, as soon as possible.

The Office 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.

The Office will assess and investigate any instances of penalisation and will take appropriate action (which may include disciplinary action against co-workers) where necessary.

Sections 11-16 of the Protected Disclosures Act 2014 provide for specific remedies for workers who are penalised for making a protected disclosure. Workers should inform the Head of Internal Audit if they have experienced any act of penalisation by any employee of the Office as a result of having made a protected disclosure in accordance with these procedures,

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The Act defines penalisation as any act or omission that affects a worker to the worker's detriment and in particular includes:

- a) suspension, lay-off or dismissal.
- b) demotion or loss of opportunity for promotion.
- c) transfer of duties, changes of location of place of work, reduction in wages or change in working hours.
- d) the imposition or administering of any discipline, reprimand or other penalty (including a financial penalty);
- e) unfair treatment.
- f) coercion, intimidation or harassment.
- g) discrimination, disadvantage or unfair treatment.
- h) injury, damage, or loss; and
- i) threat of reprisal.

17 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:

- No action if the allegation made, by the worker, having a reasonable belief that the information disclosed shows, or tends to show, wrongdoing, proves unfounded.

Action under the Civil Service Disciplinary Code being considered against the reporter in the event of the claim being found to be malicious or knowingly conveyed false, misleading, frivolous, or vexatious information. If the outcome of the investigation of a disclosure is not to the satisfaction of the worker that reported the issue, then s/he has the right to make a disclosure to the appropriate legal or investigative agency outside of the Office in line with the provisions of the Protected Disclosures Act 2014.

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18 Feedback to the Discloser

Workers making protected disclosures will be provided with periodic feedback, in confidence, in relation to the matters disclosed and be advised when consideration of the disclosure is complete, except in exceptional cases. However, the overriding requirement when providing feedback is that no information is communicated that could prejudice the outcome of the investigation or any action that ensues (e.g., disciplinary, or other legal action, including prosecution) for example, by undermining the right to fair procedures enjoyed by the person against whom a report or allegation is made.

The Valuation Office 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.

19 Review Process

The discloser may seek a review of the following:

- a) Any decision made to disclose the identity of the discloser (except in exceptional cases);
- b) The outcome of any assessment/investigation undertaken in respect of the protected disclosure; and
- c) The outcome of any assessment/investigation in respect of any complaint of penalisation.

Where a decision is taken to disclose the identity of the discloser, where at all possible, the discloser will be offered a review before their identity is disclosed.

The worker concerned shall be required to notify the Protected Disclosures Manager of his/her desire to seek a review of any of the matters referred to in paragraph 20.1.1 to 20.1.4 within ten working days of his/her being notified of the decision/outcome. The Protected Disclosures Manager may extend the time period within which a worker may seek such a review by an additional period of up to ten working days where the Protected Disclosures Manager is satisfied that reasonable cause prevented the worker from seeking the review within a period of ten working days.

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20 Responsibilities

All workers	To ensure that reports are made where appropriate; and that they are valid.
Line Managers	To assess and to follow the appropriate steps once a report is made. Line management must also send outline details of the Protected Disclosures to Internal Audit for statutory reporting purposes
The Head of Internal Audit	To investigate, or organise an investigation, and to follow the appropriate steps once a report is made. This is subject to the Head of Internal Audit being satisfied that the concern merits investigation.
Human Resources	To ensure that all workers are informed of the Protected Disclosures Reporting Policy annually.
Investigator (if appointed)	To investigate and to follow the appropriate steps once a report is made and to report to the Head of Internal Audit as appropriate.
Management Board	To review and assess how the Policy is working and to make adjustments to the Policy as appropriate.

21 Motivation

Motivation for making a disclosure is irrelevant when determining whether or not it is a disclosure protected by the 2014 Act. All disclosures will be dealt with regardless of a worker’s motivation for making the disclosure, and a worker will be protected so long as they reasonably believe that the information disclosed tends to show a wrongdoing.

However, disclosure of a wrongdoing does not necessarily confer any protection or immunity on a worker in relation to any involvement that they may have had in that wrongdoing.

22 Support available to workers making disclosures.

The Office is committed to ensuring that workers are supported in making protected disclosures. The recipient will provide that support in the first instance where internal disclosures are concerned. Support is also available from the Civil Service Employee Assistance Service to workers who make disclosures of wrongdoing, those against whom a disclosure is made and those involved in the investigation of a protected disclosure. Contact details for the Valuation Office’s Employee Assistance Officers are available on the intranet and at the following [link](#).

Workers (both disclosers and subjects of disclosures) may wish to seek legal advice and/or representation (including through co-workers or unions) before and after they make protected disclosures.

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23 Record-keeping and Annual Report.

The Office will maintain an appropriate case management system to record and track protected disclosures. The Act makes it mandatory for all public bodies to publish an Annual Report in relation to protected disclosures. The Head of Internal Audit will prepare and publish this Annual Report, on an anonymised basis, in relation to the disclosures received and dealt with under this Policy in the previous year in line with the requirements of section 22 of the Protected Disclosures Act 2014. This report is to be “in a form that does not enable the identification of the persons involved”.

24 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.

25 Monitoring and Review of the Procedures

The Policy forms part of the internal control procedures and as such will be reviewed and updated (if necessary) at minimum intervals of two years or when required as part of the review of internal controls and procedures. Any changes will be notified to staff.

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.

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26 Appendix 1 – Protected Disclosures Reporting Form

Protected Disclosures Reporting Form

The Valuation Office welcomes the reporting of disclosures under the Protected Disclosures Policy. The Protected Disclosures Policy is part of the Office’s approach to good governance as it seeks to deter, prevent and detect fraud and other significant malpractices.

Before completing this form, you should:

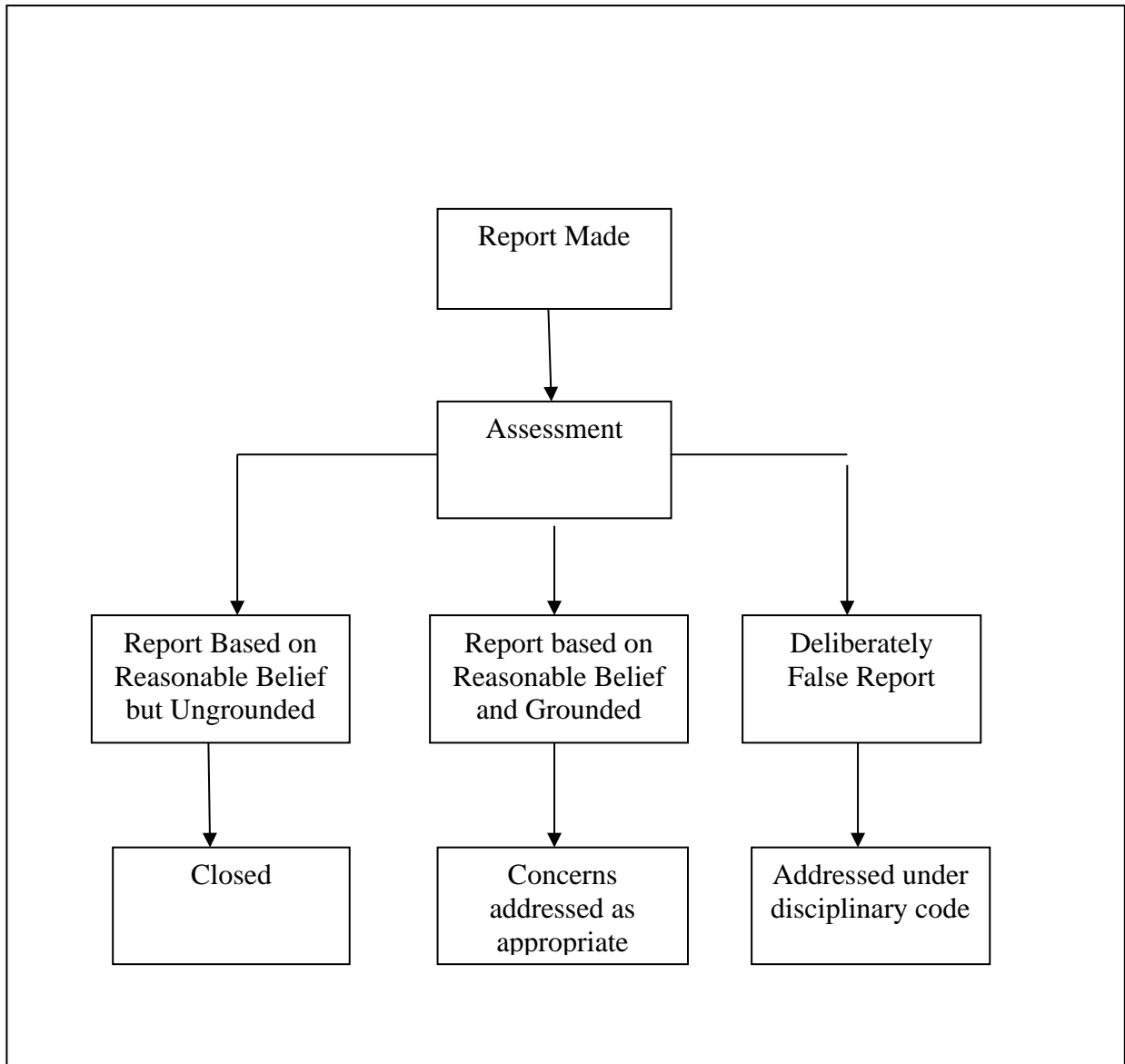
- Consider whether the Protected Disclosures Policy is the appropriate policy under which to report your concern (matters of private interest may be reported under grievance or bullying and harassment policies through the Human Resources Unit)
- Ensure that the report is being made in relation to a matter that you have reasonable grounds to be concerned about.

Reports should be submitted to appropriate person (through line management) as outlined in the Protected Disclosures Policy. Where it is intended to communicate the concern directly to the Head Internal Audit then the report can be forwarded to: The Head of Internal Audit, Valuation Office, Block 2, Irish Life Centre, Dublin 1, ph.: 01-8171006

Name of Worker reporting the concern: (Anonymous reports will be considered but are not encouraged)		
Phone number:		
Email Address		
Details of Concern/Disclosure including dates, if applicable: (Care should be taken to only include the name(s) of individual(s) directly relevant to the report.)		
Has the concern been reported previously? (if so please specify when and to whom)		

27 Appendix 2 – Internal Reporting Workflow

The following diagram summarises the life cycle of disclosure from the time the report was made, through the assessment phase and thereafter.



**Valuation Office
Protected Disclosures in the Workplace**

28 Appendix 3 – Integrity at Work Pledge

The Valuation Office recognises the importance of maintaining an ethical workplace and the valuable contribution of those who raise concerns about wrongdoing. We commit not to 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 responsible 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 disciplinary 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, 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 of 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 staff, contractors, consultants, agency staff and interns

Details of our Protected Disclosures Policy and Procedures can be found on our website at www.valoff.ie



Signed
Commissioner of Valuation
Position Held



Signed
Head of Corporate Services
Position Held