

# 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
2.1	November 2019	Draft only - To incorporate Integrity at Work
2.2	February 2020	Draft only- to incorporate TII amendments
2.3	April 2020	Draft only – to incorporate change of Branch name
2.4	January 2021	Draft to include TII comments and other amendments
2.5	February 2021	Draft to include National Office Network feedback
2.6	June 2021	Publishing date updated
3.0	September 2021	Publishing date updated

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## 1. Introduction

A protected disclosure refers to a situation where a worker discloses information in relation to wrongdoing which has come to the worker's attention through their work. This is sometimes referred to as 'whistleblowing'.

The Protected Disclosures Act 2014 affords protection to workers making a protected disclosure and provides specific remedies for workers who are penalised for making a protected disclosure.

The Act requires every public body to establish and maintain procedures for dealing with protected disclosures. This document sets out Revenue's policy on Protected Disclosures and should be read in conjunction with *Protected Disclosures Reporting in the Workplace Staff Guidance (Circular No. E.6547)*. The policy applies to all Revenue workers, including contractors, consultants, agency staff and interns.

## 2. Our Commitment

Revenue is committed to maintaining 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. All disclosures of wrongdoing in the workplace will be the subject of assessment and investigation as appropriate.

As part of this commitment Revenue became a member of the Integrity at Work programme, an initiative of Transparency International Ireland to promote a supportive working environment for anyone reporting concerns of wrongdoing. Revenue has signed and complies with the Integrity at Work Pledge to ensure that workers reporting a wrongdoing will not face penalisation and that action will be taken in response to concerns raised. A copy of the Pledge is in Appendix A.

## 3. What type of wrongdoings are covered by this 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.

#### **4. What type of wrongdoings are not covered by the policy?**

The policy does not cover personal complaints or personal grievances. Such complaints should be dealt with under grievance procedures (<http://hr.per.gov.ie/grievance/>) or dignity at work procedures (<https://hr.per.gov.ie/dignity-at-work/>) as appropriate.

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. 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 penalisation even if the worker's concern is ultimately mistaken or misguided. Penalisation could include disciplinary action, discrimination, threats, unfair treatment and threats of reprisal.

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

#### **6. Confidentiality**

Revenue will take all reasonable steps to treat disclosures made in a confidential and sensitive manner. The focus will be on the wrongdoing rather than on the worker making the disclosure.

Revenue will not disclose the worker's identity without their consent, unless required by law or if it is necessary for the effective investigation of the relevant wrongdoing. Should such a situation arise Revenue will make every effort to inform the worker accordingly.

#### **7. Anonymous Reporting**

A worker may make an anonymous disclosure if they wish to do so. 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. A disclosure is considered anonymous if:

- the identity of the Discloser is not revealed and if no contact details for the Discloser are provided, or
- the Discloser does not disclose their name but does provide contact details.

While full and proper consideration will be afforded to an anonymous disclosure, the protections available under the Act and other elements of the protected disclosure procedure (e.g. keeping the discloser informed and protecting the discloser from penalisation) cannot be accessed unless the worker dispenses with anonymity.

#### **8. 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 3 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.

## 9. How to make a protected disclosure?

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

- **Line Management**

A concern can be made to your direct line manager at HEO level or above. Alternatively, if you feel you are unable to do this, then the concern can be raised with the Head of your Division.

- **Protected Disclosures Group**

Disclosures can also be submitted to 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. A verbal disclosure can be made to one of the Group members.

Further guidance on how to make a disclosure and how to deal with the receipt of a disclosure can be found in *Protected Disclosures Reporting in the Workplace Staff Guidance (Circular No. E.6547)*.

## 10. Feedback

Workers will be provided with feedback in relation to the matter disclosed and will be advised when consideration of the disclosure is complete, except in exceptional cases. Any information and feedback will be provided in confidence.

## 11. Records

Records of protected disclosures, including the outcome, should be reported to the Assistant Secretary, Corporate Services Division. These records will be maintained in a confidential and secure environment and will be retained for a minimum of six years after the closure of the case.

A summary report on all protected disclosures will be included in Revenue's Annual Report.

## 12. External Disclosures

This policy relates to 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 for Finance, a legal advisor, etc.) However, if the disclosure contains taxpayer information, the disclosure it is not a protected disclosure unless it is made to the Comptroller and Auditor General. See *Protected Disclosures Reporting in the Workplace Staff Guidance (Circular No. E.6547)* for more information.

It is important that we are made aware of any potential wrongdoing as soon as possible, so if you make an external disclosure, you are also encouraged to make an internal disclosure. This also enables us to protect the discloser from any potential penalisation that could arise as a result of the disclosure.

### 13. Support and Advice

Independent and confidential advice, and where appropriate free legal advice, for anyone considering making a protected disclosure is available via Transparency International Ireland's 'Speak Up' helpline. Contact the Speak Up Helpline on Freephone 1800 844 866<sup>1</sup>, or securely online at [www.speakup.ie](http://www.speakup.ie).

A guide to making a protected disclosure is available at

[https://www.transparency.ie/sites/default/files/20.01\\_speak\\_up\\_safely.pdf](https://www.transparency.ie/sites/default/files/20.01_speak_up_safely.pdf)

Additionally, a worker who is considering making or who has made a disclosure of wrongdoing and requires additional support may wish to contact the Civil Service Employee Assistance Service (CSEAS)

<https://www.cseas.per.gov.ie/>.

### 14. Review and Oversight

Corporate Assurance Branch in Corporate Services Division is responsible for the implementation of Revenue's Protected Disclosures Policy and Procedures. The policy will be reviewed on an annual basis.

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<sup>1</sup> The 'Speak Up' Helpline operates from 10am to 6pm, Monday to Friday.

## Appendix A: The Integrity at Work Pledge



### THE INTEGRITY AT WORK PLEDGE


Revenue 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 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.revenue.ie](http://www.revenue.ie))

  
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