

Revenue Policy on Protected Disclosure Reporting in the Workplace

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1. Introduction

The Revenue Commissioners are committed to fostering an appropriate environment for addressing concerns relating to potential wrongdoing in the workplace and to providing the necessary support for staff that raise genuine concerns. The Protected Disclosures 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.

The Protected Disclosures 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. 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 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 misguided or mistaken.

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

3. To whom does this Policy apply?

This policy applies to all Revenue workers, which in addition to employees may include contractors, consultants, agency staff and interns.

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

The aim of this policy is to prevent harm to others or to the Organisation as a whole. It does not cover personal complaints or personal grievances. Procedures for dealing with grievance problems 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.

The policy does not apply to anonymous reporting.

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

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 is covered by the policy:

- A criminal offence
- A failure to comply with a legal obligation
- A miscarriage of justice
- The endangering of an individual's health or safety
- Damage to the environment
- Unlawful or otherwise improper use of funds
- Fraudulent activity
- That an act or omission is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement
- Concealment or destruction of evidence relating to the above.

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. When should a worker make a disclosure?

A worker should make a disclosure if 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 the Organisation.

7. Internal Channels through which a disclosure can be reported

One

The normal channel through which a report should be made in the first instance is line management. Individuals may raise concerns in writing with their line manager at HEO level or above. If an individual feels unable to raise the matter with line management then the Head of Division/Region may be contacted.

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If the worker reasonably believes there are circumstances preventing them from reporting their concerns within the line management structure, then the worker can contact the Assistant Secretary, Corporate Services Division. In doing so, the worker should clearly set out the circumstances which prevent reporting the matter to line management in the first instance.

8. External Disclosures

The Protected Disclosures Act 2014 provides for protected disclosures in certain circumstances to a “prescribed person”, the Minister for Finance, a legal adviser or a member of the Oireachtas. However, if the disclosure contains taxpayer information it is not protected unless it is made in accordance with certain conditions to the Comptroller and Auditor General. These conditions include that the worker:

- Reasonably believes that they will be victimised
- Reasonably believes that relevant evidence will be concealed or destroyed
- Previously made a disclosure of substantially the same information to Revenue (see 7); and
- That the relevant wrongdoing is of an exceptionally serious nature.

For information – The Director of Internal Audit in Revenue is a “prescribed person” to receive disclosures relating to all matters associated with the assessment, collection and management of taxes and duties and the implementation of customs controls.

9. 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 it is required by law or necessary for the effective investigation of the relevant wrongdoing.

10. Records

Records of concerns raised, including the outcome, will be maintained for a minimum of five years after the closure of the case by the Assistant Secretary, Corporate Services Division. 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.

11. Review of Policy

The policy will be reviewed when the Department of Public Expenditure & Reform provides guidance as outlined in Section 21 of the Act and at minimum intervals of two years or when required by the Board of the Revenue Commissioners.

Appendix A: Guidance for Managers in dealing with disclosures

All reported disclosures about perceived wrongdoing in the workplace must be treated seriously.

The manager to whom a concern is disclosed should:

- 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 concern.
- 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.

