



National Transport Authority

Protected Disclosure Policy Version 3.0

Last revision date: 28th May 2025

July 2025

Process for Policy Review and Update

Each policy shall require approval by the National Transport Authority prior to implementation.

Any modifications to existing policies shall be carefully documented. This shall include the completion of the revision history table.

Reader Guidance: If a policy is changed the table below must be inserted at the end of the modified policy to reflect any changes. All fields in the table must be completed.

Revision History

Version	Date	Description	Prepared	Reviewed
New Policy put in place to include the Protected Disclosures (Amendment) Act 2022				
1.0	07/07/2023	For ARC Approval	Noel Beecher	ARC approved
1.0	21/07/2023	For Board Approval	Noel Beecher	Board approved
1.1	07/09/2023 06/10/2023 20/10/2023	Including section 2.6, for SI 375 of 2023, 11 & 12 on disclosures to Internal Auditors and Audit & Risk Committee	Gerard McBrien	ARC & Board Approved
2.0	21/06/2024	For ARC Approval	Noel Beecher	ARC approved
2.0	18/10/2024	For Board Approval	Noel Beecher	Board approved
3.0	04/07/2025	For ARC Approval	Gerard Cuddihy	ARC approved
3.0	25/07/2025	For Board Approval	Gerard Cuddihy	Board approved

Next Review date: July 2026

Approvals

Position		Name	Date
Corporate Risk Manager	Annual Policy Review	Gerard McBrien	28/05/2025
Chief Risk Officer & Head of Governance	Approved Policy Review	Gerard Cuddihy	18/06/2025
ARC	Policy Review	ARC	04/07/2025
Board Approval	Policy Review	Board	25/07/2025

Introduction

The Protected Disclosures Act 2014 as amended by the Protected Disclosures (Amendment) Act 2022 (the “Act”) as published by the Department of Public Expenditure, NDP Delivery and Reform protects Workers who make protected disclosures, being a disclosure of relevant information which, in the reasonable belief of the Worker, tends to show one or more relevant wrongdoings and which came to the attention of the Worker in a work-related context (sometimes referred to as “whistle-blowers”). The legislation ensures that Workers shall not be penalised because they have made a protected disclosure. This policy expands on these concepts below.

This Policy has regard to the Interim Guidance for Public Bodies and Prescribed Persons. <https://www.gov.ie/en/collection/41798-protected-disclosures-whistleblowing-list-of-prescribed-persons/#transport>

Scope

This policy covers all Workers in the Authority and external disclosures (verbally or in writing) to the Authority as a prescribed person as defined below.

Distribution of the Protected Disclosures Policy

The Authority’s management will provide a copy and communicate the existence of this policy to all Workers. This policy will be available to all Workers on the Authority’s intranet site, Transportal, as well as publicly available on the Authority’s website. <https://www.nationaltransport.ie/further-information/protected-disclosures/>. Regular training is provided to Workers including those who may be dealing with protected disclosures.

Policy Statement on Protected Disclosures

The Management of the Authority is committed to the highest standards and aims to foster a culture where all Workers are encouraged and feel able to raise concerns relating to wrongdoing, as defined below. The Authority is committed to facilitating the disclosure of such relevant wrongdoing and to the protection of Workers who make such disclosures. The Authority will assist and support Workers who raise concerns, will ensure that all concerns raised are taken seriously and subject to appropriate action, and will address all findings that require attention.

The Authority will not tolerate any penalisation of Workers who disclose concerns regarding relevant wrongdoings.

Responsibility for the Protected Disclosures Policy

Responsibilities for this policy document are as follows:

- The Head of Governance will ensure the development, maintenance, and effective communication of the policy.
- The Governance Unit will support the Head of Governance in the development, maintenance, and effective communication of the policy.
- The Director of Finance and Corporate Services will ensure the policy is embedded and implemented within the Authority.
- The Audit & Risk Committee and Board will review and approve this policy.
- The CEO will ensure the policy is applied and fosters the appropriate culture of support of Protected

Disclosures.

- The Authority's Internal Audit function will audit as directed for the purpose of ensuring compliance with the policy.

The policy will be reviewed at least annually, and on an ad-hoc basis as necessary.

As a prescribed person the Authority will carry out a periodic review of the external reporting channels at least once every three years.

Updates and revisions to the policy will be discussed, reviewed, and approved by the Head of Governance, the Director of Finance & Corporate Services, CEO, the Audit and Risk Committee, and Board of the Authority. Updates and revisions to the policy will be communicated to all Workers.

1. What is a Protected Disclosure?

A protected disclosure, in the Act, is a **disclosure of information** which, in the **reasonable belief** of a Worker, tends to show one or more **relevant wrongdoings**; came to the attention of the Worker in a **work-related context**; and is disclosed in the manner prescribed in the Act and as set out in this Policy. (Please see the **Appendix 1** to this Policy for further details of the relevant terms highlighted in bold above).

Where a protected disclosure is made during an investigation, disciplinary or other process, this will not in the normal course affect those processes except if the process represents, in essence a form of penalisation for making a protected disclosure. Workers making a protected disclosure should be encouraged to frame it in terms of information that has come to their attention rather than seeking to draw conclusions about particular individuals or specific offences.

1.1 Disclosure of relevant information

A protected disclosure should in the reasonable belief of the Worker shows one or more relevant wrongdoings; and (b) come to the attention of the Worker in a work-related context. Workers are not required to investigate matters themselves to find proof of their suspicion and should not endeavour to do so. All Workers need to do, and should do, is disclose the information that they have, based on a reasonable belief that it discloses a relevant wrongdoing. The responsibility for investigating and addressing any wrongdoings lies with the Authority or prescribed person, not the Worker.

1.2 Reasonable belief

A Worker must have a reasonable belief that the information disclosed shows, or tends to show, one or more "relevant wrongdoings". The term "reasonable belief" does not mean that the belief has to be correct. Workers are entitled to be mistaken in their belief, so long as their belief was based on reasonable grounds.

Where a Relevant Wrongdoing or potential Relevant Wrongdoing comes to the attention of a Worker in a work-related context, irrespective of whether it may have occurred in the past, be currently occurring or be likely to occur, and may relate to an action that takes place in Ireland or outside of the State, it should be brought to the attention of the Authority as soon as possible.

The disclosure should have sufficient factual content and specificity to allow an assessment and/or investigation and should not be an allegation on the basis of a suspicion that is not founded on anything tangible.

No reporting person will be penalised simply for getting it wrong, so long as the reporting person has a reasonable belief that the information disclosed showed, or tended to show, wrongdoing.

1.3 In a work-related context

The information must come to the attention of the Worker in a work-related context. A work-related context means current or past work activities in the Authority through which, irrespective of the nature of these activities, the Worker acquires information concerning a relevant wrongdoing, and within which the Worker could suffer penalisation for reporting the information.

1.4 Reports that may not be protected disclosures

Interpersonal Grievances

The Act is intended to deal with reports of relevant wrongdoing as defined in the Act.

This policy complements other Authority policies including the Grievance Policy, Dignity at Work Policy and Disciplinary Policy and Workers should consider if their concern is more appropriately a matter for one of these policies and procedures. A matter concerning interpersonal grievances exclusively affecting a reporting person, such as grievances about interpersonal conflicts involving the reporting person and another Worker, or a complaint to the employer or about the employer which concerns the Worker exclusively, is not a relevant wrongdoing for the purposes of the Act.

Function of Worker or employer to detect wrongdoings

Section 5(5) of the Act provides that a matter is not a relevant wrongdoing (and does not come within the terms or attract the protections and redress of the Act) if it is the function of the Worker or the Worker's employer to detect, investigate or prosecute and does not consist of or involve an act or omission on the part of the employer.

Even if the wrongdoing is a function of the reporting person to detect, investigate or prosecute, it will still be a protected disclosure if the wrongdoing involves an act or omission on the part of the employer.

Mandatory Reporting

The Act does not oblige a Worker to make a protected disclosure and it also does not absolve any Worker from mandatory obligations to report contained in other legislation. There are several other pieces of legislation which contain mandatory reporting provisions and any relevant mandatory reporting requirements should be dealt with where necessary and appropriate in separate and distinct policies and procedures.

2. Making a protected disclosure

The Act provides that protected disclosures can be made internally to the Authority and also externally to persons other than their employer where certain conditions set out in the Act are met. Different requirements need to be met in different cases, as set out below.

2.1 Disclosure to the employer

It should be possible in most, if not all cases, for Workers to make protected disclosures internally to

the Authority. The Authority cannot oblige Workers to make a protected disclosure internally before making it externally, but it is encouraged.

A Designated person has been appointed by the Authority. The designated person is responsible for receiving and following up on protected disclosures, maintaining communication with the Worker and where necessary, requesting further information from and providing feedback to the Worker. A Worker may make a protected disclosure to the person detailed below in **Appendix 4** (only available in the internal policy) as a designated person through the information below in writing (i.e., email or letter) or verbally (i.e., confidential discussion or call).

The CEO may decide to assign additional people in the Authority as designed persons if needed in the future or should circumstances arise such that it is inappropriate that the primary designated person be involved in the process.

All reported disclosures about relevant wrongdoing in the workplace will be treated seriously and with utmost confidentiality by the Designated Person to whom it is reported.

The Authority recognise that Workers may raise concerns informally at first (with a line manager, for example) rather than immediately using the formal internal channels. This is particularly the case where the concern is a minor one, albeit that it may technically be a relevant wrongdoing under the Act (e.g., a minor health and safety concern). Where the line manager is comfortable doing so, these concerns can be addressed by the line manager in the first instance.

2.2. Anonymous disclosures

The Authority does not encourage anonymous disclosures, however the Authority commits that anonymous disclosures will be acted upon to the extent that is possible, while recognising that they may be restricted in their ability to investigate the matter in the absence of the knowledge of the identity of the reporting person.

Where the anonymous report contains enough information to allow an initial assessment that there is prima facie evidence that a relevant wrongdoing has occurred, follow-up action will be taken by the Authority to the extent that is possible from the information provided.

2.3 Disclosure to another responsible person

Where the Worker reasonably believes that the wrongdoing relates solely or mainly to the conduct of a person other than the Worker's employer, or to something for which that other person has legal responsibility, then the Worker can disclose to that other person.

For individuals for whom the Authority is not their employer under the Act – such as contractors and their employees, agency workers or persons working for suppliers – they can report to the Authority directly via its internal reporting channels, in particular where the potential for wrongdoing presents a high financial and/or reputational and/or other serious risk to the Authority.

If a report is received by the Authority as a responsible person, but not through the internal channels, the report should nonetheless be dealt with in accordance with this policy for handling internal reports.

2.4 External Disclosure

It is the Authority's intention that Workers will not find it necessary to raise issues externally. It is hoped that Workers will in the first instance utilise the reporting options set out in this Policy so that

the Authority can investigate and remedy such concerns in line with this Policy. However, the Act recognises in certain circumstances, Workers may wish to raise a concern externally to a prescribed person, the Protected Disclosures Commissioner, legal advisors or in very limited circumstances, to other persons.

2.5 Disclosure to prescribed persons

Certain persons are prescribed by the Minister for Public Expenditure, NDP Delivery and Reform to receive protected disclosures (“prescribed persons”). This includes the heads or senior officials of a range of bodies involved in the supervision or regulation of certain sectors of the economy or society. The list of prescribed persons prescribed by the Minister for Public Expenditure, NDP Delivery and Reform can be found at <https://www.gov.ie/prescribed-persons>.

The Minister for Public Expenditure, NDP Delivery and Reform prescribed the CEO of the National Transport Authority, as a prescribed person in respect of the following:

- a. All matters relating to the regulation of public transport services in the State, including the licensing of bus passenger services, the entering into of contracts for the provision of bus, light railway and railway services and the regulation of public transport fares.
- b. All matters relating to the regulation of small public service vehicles (within the meaning of the Road Traffic Act 1961 (No. 24 of 1961)).

A Worker may make a protected disclosure to a prescribed person if the Worker reasonably believes that the relevant wrongdoing falls within the description of matters in respect of which the prescribed person is prescribed. However, the Act also provides an additional requirement in this case in that the Worker must reasonably believe that the information disclosed, and any allegation contained in it, are substantially true.

The list identified at <https://www.gov.ie/prescribed-persons> enables a Worker to identify the prescribed person for any other wrongdoing not relevant to the Authority, but which has come to the attention of the Worker in a work-related context.

A protected disclosure can be made to the CEO, as a prescribed person in respect of the matters falling within its remit (set out in section 2.5 (a) and (b) above). The CEO as a prescribed person will appoint an impartial designated person (may be different than the designated person for internal disclosures) or persons and is responsible for providing information on making an external disclosure, receiving and following up on reports, maintaining communication with the reporting person and where necessary, requesting further information from and providing feedback to the reporting person.

A Person may make a protected disclosure to the CEO as a prescribed person through the information below in writing (i.e., email or letter) or verbally (i.e., confidential discussion or call).

Prescribed Person

Hugh Creegan
Interim Chief Executive Officer
National Transport Authority
Email: ceo@nationaltransport.ie

As a prescribed person, the CEO of the Authority is obliged to accept and follow-up on anonymous disclosures to the extent possible from the information provided.

2.6 Disclosure to relevant institutions, bodies, offices or agencies of European Union

A disclosure is made in the manner specified in this section if the worker makes the disclosure to a relevant institution, body, office or agency of the European Union, and has reasonable grounds to believe that the information on breaches reported was true at the time of reporting and that such information fell within the scope of the Directive, detailed in Schedule 6 of the Act.

2.7 Disclosure to a Minister

If a Worker is or was employed in a public body, the Worker may make a protected disclosure to a relevant Minister. The relevant Minister for the Authority is the Minister for Transport.

In order to make a disclosure to a relevant Minister, the Worker must reasonably believe that the information disclosed tends to show one or more relevant wrongdoings; and one or more of the following must also apply:

- i. The Worker has previously made a disclosure of substantially the same information to their employer, other responsible person, prescribed person, or relevant Minister, as the case may be, but no feedback has been provided to the Worker in response to the disclosure within the period allowed, or, where feedback has been provided, the Worker reasonably believes that there has been no follow-up or that there has been inadequate follow-up;
- ii. The Worker reasonably believes the CEO of Authority is complicit in the relevant wrongdoing reported;
- iii. The Worker reasonably believes that the disclosure contains information about a relevant wrongdoing that may constitute an imminent or manifest danger to the public interest.

To ensure that the relevant Minister is aware of the Worker's intention, it is recommended that the Worker specify when making a disclosure under this channel that it is a disclosure to the named Minister under section 8 of the Protected Disclosures Act 2014. Disclosures received by Ministers are required to be forwarded by Ministers to the Commissioner as soon as practicable, but in any case, not later than 10 days after receipt of a report.

2.8 Disclosure to the Protected Disclosures Commissioner

The Protected Disclosures (Amendment) Act 2022 created the Office of the Protected Disclosures Commissioner. The Commissioner has certain powers and responsibilities under the Act. The Commissioner's primary duty is to refer any reports received under the Act to the most appropriate prescribed person (or other suitable person, if a prescribed person cannot be identified).

2.9 A legal adviser

The Act allows a protected disclosure to be made by a Worker in the course of obtaining legal advice from a barrister, solicitor, trade union official or official of an excepted body (an excepted body is a body which negotiates pay and conditions with an employer but is not a trade union as defined in section 6 of the Trade Union Act 1941).

2.10 Disclosure to other third parties

It is preferable in most circumstances to disclose to the Authority and, if that is not appropriate, to use one of the options at 2.2 to 2.8 above. It will very rarely, be necessary to raise a concern with other persons and in general a Worker should only ever do so as a last resort after exhausting the procedures set out above in this Policy. There are stringent requirements for alternative external reports to qualify

as protected disclosures under section 10 of the Act. These are as follows:

- a. The Worker must reasonably believe that the information disclosure in the report, and any allegation contained in it, are substantially true;
- b. The Worker has previously made a disclosure of substantially the same information, but no appropriate action was taken in response to the report;
- c. The Worker reasonably believes that the relevant wrongdoing concerned may constitute an imminent or manifest danger to the public interest, such as where there is an emergency situation or a risk of irreversible damage;
- d. The Worker reasonably believes that they will be subjected to penalisation if they make the disclosure in another way; or
- e. The Worker reasonably believes that there is a low prospect of the relevant wrongdoing being effectively addressed due to the particular circumstances of the case, such as those where evidence may be concealed or destroyed or where a prescribed person may be in collusion with the perpetrator of the wrongdoing or involved in the wrongdoing.

2.11 Withdrawal of a protected disclosure

Once a protected disclosure has been made in accordance with the Act, it is not possible for a reporting person to withdraw the disclosure. Reporting persons are required under the Act to co-operate with a prescribed person, the Commissioner or a person to whom a report is transmitted to such extent as may reasonably and lawfully be required for the purposes of the Act.

3 Reporting Channels

Internal and external reporting channels have been set up by both the Authority (as the employer) and the CEO of the Authority (as a prescribed person) for the purpose of receiving and handling reports made to them. The external reporting channel by which reports can be made to the prescribed person is separate from and in addition to the internal reporting channel which the Authority has established for its Workers.

Internal and external reporting channels are designed and operated in such a manner as to ensure that the confidentiality of the identity of the Worker, and any other person concerned, as well as the information that has been disclosed, is protected.

When a report which appears to be a protected disclosure is made orally it will be documented in the form of minutes by the recipient, the reporting person will be asked to confirm the information provided. The information that should be considered to be included in a disclosure are set out in **Appendix 2**.

3.1 Internal Reporting Channels

Once the Authority receives a report the designated person will provide a written acknowledgment of receipt of the disclosure within 7 days. The designated person will maintain communication with the Worker and may request further information and will provide feedback to the Worker. The process shall include the following:

- The carrying out of an initial assessment of whether there is prima facie evidence of relevant wrongdoing. Where there is no such evidence, the procedure will be closed (or the matter will be referred to an alternative, appropriate procedure) and the Worker will be notified in writing as soon as practicable of this decision and the reasons for it;
- The taking of appropriate action to address the relevant wrongdoing, having regard to the nature and seriousness of the matter concerned;

- Where necessary, terms of reference for an investigation will be put in place and the investigation will be commenced as soon as is practicable;
- The provision of feedback to the Worker within a reasonable period, being not more than three months from the date of acknowledgement of receipt of the complaint report. 'Feedback' means the provision to a Worker of information on the action envisaged or taken as a follow-up and the reasons for same; and
- Where a Worker requests in writing, the provision of further feedback (beyond that referred to in the point above) at intervals of three months until such time as the procedure is closed.

The reporting person may be required to attend additional meetings in order to provide further information.

3.2 External Reporting Channels (reports received by the CEO of The Authority as a prescribed person)

A separate, independent and autonomous reporting channel is operated by the CEO of the Authority, as a prescribed person.

Reports to the CEO can be made in writing and orally. Once the CEO receives a report, they, or a person designated by them, will provide a written acknowledgment of receipt of the disclosure within 7 days, unless requested not to do so or to do so would jeopardise protection of the reporting person's identity. The CEO may appoint a designated person(s) to handle reports received and this designation must be made in accordance with the standard policies and procedures that apply to the CEO as regards the delegation or assignment of duties and responsibilities to staff. The process shall include the following:

- The carrying out of an initial assessment of whether there is prima facie evidence of relevant wrongdoing. Where there is no such evidence, the procedure will be closed (or the matter will be referred to an alternative, appropriate procedure) and the reporting person will be notified in writing as soon as practicable of this decision and the reasons for it;
- The taking of appropriate action to address the relevant wrongdoing, having regard to the nature and seriousness of the matter concerned. The CEO may prioritise reports of serious relevant wrongdoing, if necessary and appropriate, having regard to the number of reports received by them;
- The provision of feedback to the reporting person within a reasonable period, being not more than three months from the date of acknowledgement of receipt of the complaint report (this can be extended to six months in exceptional circumstances);
- Where a reporting person requests, the provision of further feedback (beyond that referred to in the point above) at intervals of three months until such time as the procedure is closed;
- Provide the reporting person with information on final outcome of any investigations triggered by the report of the disclosure, subject to legal restrictions applying concerning confidentiality, legal privilege, privacy and data protection or any other legal obligation. This does not require the provision of the full investigation report; and
- Where a report concerns a breach of EU law, as provided for in the Act, the CEO of the Authority as a prescribed person must send the information to the relevant EU bodies as soon as practicable, for further investigation, where this is provided for under EU or Irish law.

The designated person is also responsible for providing information to the public on how a person can make a report to the CEO of the Authority as a prescribed person. Specific training on the receipt, handling and follow-up of reports of disclosures and requirements under the Act, will be provided to

designated persons for the prescribed person.

3.2.1 Assessment

An initial assessment must also be carried out by the CEO of the Authority as the prescribed person, similar to that carried out by the Authority with a report made via the internal channels, referred to in Section 3.1. In addition to the options available to the Authority following an initial assessment, a number of other options are open to the CEO:

- As well as investigating whether or not a relevant wrongdoing may have occurred, the initial assessment should also examine whether the report falls within the scope of the matters for which the prescribed person has responsibility. If the report concerns matters which are outside the scope of the matters for which the prescribed person has responsibility, the report must be transmitted to the relevant prescribed person, or the Commissioner;
- If the initial assessment shows that there is a relevant wrongdoing, but it is clearly minor and does not require further follow up, the matter can be closed;
- If the initial assessment shows that the report does not contain any meaningful new information about a relevant wrongdoing compared to a past report where the procedures have been concluded, unless new legal or factual circumstances justify a different follow up, the matter can be closed.

4 Acknowledgement, Assessment and Investigation

4.1 Acknowledgement

The acknowledgement will provide further information about the protected disclosures process.

The acknowledgment will endeavour to set expectations early as to what will happen – and when – after the report is made.

Information will be provided in relation to the protection of the identity of the reporting person and protection from penalisation.

4.2 Assessment

(a) Internal Reporting Channels:

The initial assessment should involve an assessment of the report to determine if it should be treated as a protected disclosure. If it is unclear whether the report qualifies as a protected disclosure, the designated person should treat the report as a protected disclosure until satisfied that the report is not a protected disclosure.

If, having assessed the report, it is deemed to relate solely to an interpersonal grievance exclusively affecting the Worker then the reporting person should be encouraged to utilise other processes and should be told that the report will not be considered under the protected disclosures policy.

If an investigation is required, the Authority will consider the nature and extent of the investigation. This could consist of an informal approach, a detailed and extensive investigation of serious wrongdoings, or an external investigation. Some matters may be of such seriousness that the investigation will be more appropriately carried out externally or by professional experts in a particular area. In some cases, the matter may need to be reported to, and investigated by, An Garda Síochána or another body.

(b) Informal Process for Addressing Reports

The Authority provides for an informal process to address a disclosure if appropriate. The nature of an informal process is a matter to be determined having regard to circumstances including the nature of the alleged relevant wrongdoing.

The reporting person should be consulted to determine if they are open to addressing the contents of the report using a more informal process.

4.3 Review

A system of review of a decision or process taken by the Authority can be put in place, if requested by a party affected by any of the following processes:

- i. The conduct or outcome of any follow-up actions (including any investigation) taken on foot of the receipt of a report, and where it has made an adverse finding against them;
- ii. The conduct or outcome of any investigation into a complaint of penalisation; or
- iii. Any decision to disclose the identity of a reporting person (except in exceptional cases).

The system of review should provide for the following:

- If the affected party is dissatisfied with the outcome of an investigation, s/he can apply in writing, within 10 working days of receipt of the decision, to the CEO to review the process.
- The reason(s) why the affected person is seeking a review.
- The review will be considered by a person not involved in the original process under review.
- The review will be carried out by a person of at least equivalent – and preferably more senior – level of seniority as the person who carried out the original process.
- The role of the reviewer should be not to re-investigate the matter but to address the specific issues set out by the applicant. In this regard the reviewer should consider:
 - Whether the correct procedures were followed;
 - Whether the terms of reference were adhered to (where applicable);
 - Whether the conclusions/findings could or could not reasonably be drawn on the balance of probability; and
 - Where the review finds significant shortcomings or failings in the process, the Authority will then consider what further action(s), if any may need to be taken in response to said findings. The outcome of the review is final.

5. Feedback

The Act defines feedback as the provision to the reporting person of information on the action envisaged or taken as follow-up and the reasons for such follow-up.

Follow-up is defined as meaning any action taken, by the recipient of a report, or a person to whom the report is transmitted, to assess the accuracy of the information and, where relevant, to address the wrongdoing reported. Therefore, follow-up includes the assessment and investigation of the report of a disclosure and actions taken to address the wrongdoing.

No information shall be communicated that could prejudice the outcome of the investigation or any action that ensues (for example, 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 extent of the feedback will depend on the report itself.

5.1 Internal Reporting Channels:

Feedback is required to be provided to the Worker within three months of acknowledgement of receipt of the report of a disclosure, and at three-month intervals thereafter, if so requested. The requirement to provide feedback does not require a full investigation report to be provided after three months. Feedback can consist of action taken or expected to be taken to address the wrongdoing reported.

The Authority is not obliged to inform the Worker of the commencement, or progress, or outcome, of any disciplinary process involving another Worker which may arise on foot of an investigation occasioned by the protected disclosure submitted.

The feedback must not be disclosed further by the Worker, save in accordance with law or unless the information forms part of a further protected disclosure being made via another channel.

5.2 External Reporting Channels:

For the CEO of the Authority, as the prescribed person, the maximum time to provide feedback can be extended from three months up to six months after acknowledgement of the report, where it is justified due to the particular complexity of the report concerned. The reporting person will be informed of the decision to extend the time from three months to six months as soon as practicable.

Where the reporting person requests in writing that they wish to receive further feedback after the initial three-month (or six-month) interval period, then the CEO will do so at intervals of three months until the procedure is closed.

6. Record keeping

The Designated Person or the CEO as the prescribed person whom a report is made or transmitted must keep a record of every report made to them, including anonymous reports.

If a report is via a telephone call or video conference, or a meeting takes place in person, accurate minutes should be taken. The reporting person shall be given the opportunity to check, rectify and agree by way of signature the minutes of any call or meeting. Records will be retained for no longer than is necessary and proportionate to comply with the provisions of the Act or any other legislation.

7. Data protection

Any personal data processed in the context of the making of a protected disclosure, will be processed in line with the Authority's Data Protection Policy in accordance with the General Data Protection Regulation and the Data Protection Act 2018.

8. Freedom of Information

Workers should be aware that the Freedom of Information Act 2014 does not apply to a record relating to a report made under the Act, save in respect of records concerning a public body's general administration of its functions under the Act.

9. Protection against Penalisation

Workers will be protected from penalisation as a result of raising a concern under this Policy. Penalisation means any direct or indirect act or omission occurring in a work-related context, due to the making of a report, and which causes (or may cause) an unjustified detriment to a Worker. Examples of penalisation, as set out in the Act are included in **Appendix 3** of this Policy.

The Authority commits that penalisation of Workers who make a report will not be tolerated. If a Worker feels that penalisation has occurred, they should contact the Head of HR. The Head of HR will assess / investigate such notifications and take appropriate action. Anyone proven to be responsible for penalisation, or to have hindered (or sought to hinder) the making of a report, will be subject to disciplinary action in accordance with the Authority's Disciplinary Procedure, up to and including dismissal. A claim for detriment may also be taken against such persons personally in the civil courts. Detriment consists of any of the acts or omissions that are listed above as examples of penalisation.

For the avoidance of doubt, reasonable disciplinary, investigative, performance management or other processes or actions which are unconnected with the making of a report do not amount to penalisation.

Complaints of penalisation will be handled by the HR function, unless this is inappropriate in the circumstances.

9.1 Preventing penalisation

The Authority will do everything in its powers to help prevent penalisation of Workers where their identity is disclosed or becomes known.

The Authority strives to create a culture where the making of protected disclosures is seen as positive, rather than having any negative connotations. Training and awareness on protected disclosures and on the Procedures will be provided to all Workers, and regularly refreshed.

The Authority will also put in place supports for the individual, such as being able to discuss any concerns with an appropriate person or giving them the option of contacting an employee assistance programme or equivalent service. A report made in the absence of a reasonable belief will not attract the protection of the Act and may result in disciplinary action against the Worker. In addition, disclosure of a wrongdoing does not necessarily confer any protection or immunity on a Worker in relation to any involvement they may have had in that wrongdoing. The Authority will generally focus on the report made, as opposed to any disciplinary (or other) issues related to the person making the report of a disclosure.

In general, where a protected disclosure is made by a Worker during an investigation, disciplinary or other process involving the Worker, this should not, in the normal course, affect those distinct processes, which may run in parallel.

When a Worker has made a report, whether or not that has been assessed or investigated, the Worker is still required to conduct themselves professionally and to continue to carry out their duties as normal. Normal management of a Worker who has made a report does not constitute penalisation.

9.2 Untrue Allegations:

If a reporting person makes a disclosure which they know to be false, then the reporting person is committing a criminal offence under the Act. Disciplinary action may also be taken against Workers in this regard, where appropriate.

10. Confidentiality

Senior management may be kept apprised of protected disclosures received by the Authority. The level of detail needed to be provided may vary from case to case. The person to whom a Worker makes a report will not, without the Worker's consent, disclose the Worker's identity directly or indirectly to anyone other than those who they reasonably consider necessary for the purposes of receiving or following up on their report.

The Act does provide for certain exceptions whereby a whistle-blower's identity may be revealed. In those circumstances, the Worker will be notified in writing of this (together with reasons) in advance, unless doing so would jeopardise: an effective investigation; the prevention of serious risk to security of the state; public health; public safety or the environment; or the prevention of crime or prosecution of a criminal offence.

The circumstances in which the Worker's identity might be disclosed are where:

- Disclosure is necessary and proportionate obligation in the context of investigations or judicial proceedings, including with a view to safeguarding the rights of defence of any person referred to in a report in respect of whom relevant wrongdoing is attributed or associated;
- The person to whom the report is transmitted takes all reasonable steps to avoid disclosing identity or reasonably believes that disclosing identity is necessary for the prevention of serious risk to the security of the state, public health, public safety or the environment; or
- Where disclosure is otherwise required by law.

The reporting person should follow the steps set out in Section 4.3 above to engage in the internal review process, which may be invoked by them in respect of any decision to disclose their identity.

The identity of any persons referred to in a report as a person to whom relevant wrongdoing is attributed or associated shall also be protected from disclosure to the greatest extent consistent with a fair investigation.

If a complaint is made of penalisation contrary to the Act, then that complaint will be dealt with, having regard to the continued obligation to protect the identity of the Worker under the Act.

11. Oversight/Monitoring

The designated person or prescribed person should promptly inform internal audit of the receipt of a protected disclosure and of the outcome of the investigation into it, subject to compliance with Section 10 of this policy relating to Confidentiality. Where a fraud investigation is warranted due to a protected disclosure, the Fraud, Bribery and Corruption Policy shall be complied with in addition to this policy.

The designated person or prescribed person shall inform the Audit and Risk Committee at its next meeting of the receipt of a protected disclosure and of the outcome of the investigation into it, subject to compliance with Section 10 of this policy relating to Confidentiality.

12. Independence of Internal Audit

Internal audit shall audit the implementation by the Authority of the Protected Disclosures Act 2014 as amended by the Protected Disclosures (Amendment) Act 2022 and this policy at least once in each three year audit cycle and report to the Audit and Risk Committee on their findings. Internal Audit

may assist, as needed and where appropriate¹ in an investigation arising from the Act and will notify the Audit and Risk Committee of the results.

Internal Audit have no responsibility for the operation of the policy and procedures. Line management remain fully responsible for having appropriate and adequate processes and controls. Internal auditors shall not design, implement or operate control systems, although they may be asked for their views at the time of implementation.

13. Implementation of Policy

General awareness training will be provided to all Workers and Workers will be informed if, and when, changes are made to the Policy.

New Workers joining the Authority will be informed during induction training of the existence and terms of the Policy.

The Act (as amended) is available for download at the following link <https://revisedacts.lawreform.ie/eli/2014/act/14/revised/en/pdf?annotations=true>.

14. Annual Reports

The Authority is required under Section 22 of the Act to provide an annual report to the Minister for Public Expenditure, NDP Delivery and Reform. This must be provided by 1 March in each year, to include information in respect of reports in the preceding calendar year. The information must be provided in such a way that it does not enable the identification of Workers or persons concerned.

This information will be published online by the Minister, in aggregate form.

The Authority must also publish a report by 31 March each year in respect of the previous calendar year on our website (<https://www.nationaltransport.ie/further-information/protected-disclosures/>).

The Authority must provide the Annual Report to the Audit and Risk Committee before the 31 March deadline even where no protected disclosures are received during a calendar year, this fact shall be reported to the Committee.

15. Independent Advice and Support:

If an individual is considering making a protected disclosure or has already made a protected disclosure, independent advice and support is available from Transparency International Ireland and from Citizen's Information. These services can be accessed using the following contact details:

Transparency International Ireland

Speak Up Helpline: 1800 844 866

Citizens Information:

Citizen's Information Phone Service: 0818 07 4000

Protected Disclosures Commissioner: 01 639 5650

¹ Where the Internal Auditors has the appropriate skills and where its independence would not be compromised

Appendix 1

A Worker

For the purposes of the Act a Worker means an individual who has acquired information on a “relevant wrongdoing” in a work-related context and includes:

- (a) an individual who is or was an employee,
- (b) an individual who entered into or works or worked under any other contract, whether express or implied and (if it is express) whether oral or in writing, whereby the individual undertook to do or perform (whether personally or otherwise) any work or services for another party to the contract for the purposes of that party's business,
- (c) an individual who works or worked for a person in circumstances in which:
 - (i) the individual is introduced or supplied to do the work by a third person, and
 - (ii) the terms on which the individual is engaged to do the work are or were in practice substantially determined not by the individual but by the person for whom the individual works or worked, by the third person or by both of them,
- (d) an individual who is or was provided with work experience pursuant to a training course or programme or with training for employment (or with both) otherwise than under a contract of employment,
- (e) an individual who is or was a shareholder of an undertaking,
- (f) an individual who is or was a member of the administrative, management or supervisory body of an undertaking, including non-executive members,
- (g) an individual who is or was a volunteer,
- (h) an individual who acquires information on a relevant wrongdoing during a recruitment process, and
- (i) an individual who acquires information on a relevant wrongdoing during pre-contractual negotiations (other than a recruitment process referred to in (h) above).

Relevant wrongdoing

The following are relevant wrongdoings:

- (a) that an offence has been, is being or is likely to be committed,
- (b) that a person has failed, is failing or is likely to fail to comply with any legal obligation, other than one arising under the Worker's contract of employment or other contract whereby the Worker undertakes to do or perform personally any work or services,
- (c) that a miscarriage of justice has occurred, is occurring or is likely to occur,
- (d) that the health or safety of any individual has been, is being or is likely to be endangered,
- (e) that the environment has been, is being or is likely to be damaged,
- (f) that an unlawful or otherwise improper use of funds or resources of the Authority, or of other public money, has occurred, is occurring or is likely to occur,
- (g) that an act or omission by or on behalf of the Authority is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement,
- (h) that a breach has occurred, is occurring or is likely to occur. 'Breach' means an act or omission that is unlawful and which (a) falls within the scope of EU law concerning

public procurement, financial services, products and markets, and prevention of money laundering and terrorist financing, product safety and compliance, transport safety, protection of the environment, radiation protection and nuclear safety, food and feed safety and animal health and welfare, public health, consumer protection, protection of privacy and personal data, and security of network and information systems or (b) affects the financial interests of the European Union or relates to the internal market of the European Union; or

- (i) information tending to show any matter falling within any of the preceding paragraphs has been, is being or is likely to be concealed or destroyed.

Appendix 2 Information that should be included in a disclosure

It is recommended that, at a minimum, reports should include the following details: -

- a. that the report is a protected disclosure and is being made under this Policy;
- b. the reporting person's name, position in the Authority, place of work and confidential contact details;
- c. the date of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced or was identified;
- d. whether or not the alleged wrongdoing is still ongoing;
- e. whether the alleged wrongdoing has already been disclosed and if so, to whom, when, and what action was taken;
- f. information in respect of the alleged wrongdoing (what is occurring / has occurred and how) and any supporting information;
- g. the name of any person(s) allegedly involved in the alleged wrongdoing (if any name is known and the Worker considers that naming an individual is necessary to report the wrongdoing disclosed); and
- h. any other relevant information.

Appendix 3

The Act set out wider examples of what may constitute penalisation than were given when the Act was first introduced. This wider non-exhaustive list of examples consists of:

- suspension, lay-off or dismissal;
- demotion, loss of opportunity for promotion, or withholding of promotion;
- transfer of duties, change of location of place of work, reduction in wages or change in working hours;
- the imposition or administering of any discipline, reprimand or other penalty (including a financial penalty);
- coercion, intimidation, harassment or ostracism;
- discrimination, disadvantage or unfair treatment;
- injury, damage or loss;
- threat of reprisal;
- withholding of training;
- a negative performance assessment or employment reference;
- failure to convert a temporary employment contract into a permanent one, where the Worker had a legitimate expectation that he or she would be offered permanent employment;
- failure to renew or early termination of a temporary employment contract;
- harm, including to the Worker's reputation, particularly in social media, or financial loss, including loss of business and loss of income;
- blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;
- early termination or cancellation of a contract for goods or services;
- cancellation of a licence or permit; and
- psychiatric or medical referrals.

It should be noted that this list is not exhaustive. Any form of penalisation is prohibited and the fact that a type of behaviour or penalisation is not specifically referenced in the Act does not mean that it cannot be penalisation under the Act.

Appendix 4 – (Included in Internal Policy only)

Designated Persons

A Designated person has been appointed by the Authority. The designated person is responsible for receiving and following up on protected disclosures, maintaining communication with the Worker and where necessary, requesting further information from and providing feedback to the Worker. A Worker may make a protected disclosure to the **Head of Governance - Chief Risk Officer Gerard Cuddihy** as a designated person through the information below in writing (i.e., email or letter) or verbally (i.e., confidential discussion or call).

Designated Person

Gerard Cuddihy

Head of Governance - Chief Risk Officer National Transport Authority

Email: Gerard.Cuddihy@nationaltransport.ie

Contact Number: +353 (0)1 902 9663

In addition to this person a Worker can alternatively make a disclosure to the CEO of the Authority:

Hugh Creegan

Interim Chief Executive Officer

National Transport Authority

Email: ceo@nationaltransport.ie

Contact Number: +353 (0)1 879 8353

The CEO may decide to assign additional people in the Authority as designated persons if needed in the future or should circumstances arise such that it is inappropriate that the primary designated person be involved in the process.