



Making a protected disclosure to the Chief Executive of IAASA

Effective Date: December 2016

ROLE OF IAASA

The Protected Disclosures Act 2014 (“the Act”) provides a statutory framework within which workers can raise concerns regarding potential wrongdoing which has come to their attention in the workplace. The Act provides that if a disclosure is made by a worker in line with the channels set out in the legislation, a worker is protected from penalisation by the employer.

Often the information will be provided to the person’s employer. However, the Act also provides that a person can make a disclosure to a prescribed body, where the relevant wrongdoing relates to the functions of that body. The Chief Executive of the Irish Auditing and Accounting Supervisory Authority (‘IAASA’) is listed in the Schedule to the Protected Disclosures Act 2014 (Section 7(2)) Order 2014 (S.I. No. 339 of 2014) (as amended) as the person to receive relevant information in relation to all matters relating to the functions of IAASA.

WHAT IS A PROTECTED DISCLOSURE?

A protected disclosure is a disclosure of information which a worker reasonably believes tends to show one or more relevant wrongdoings and which is disclosed appropriately.

“Relevant wrongdoings” are:

- offences that are, or are likely to be, committed;
- failing to comply with legal obligations;
- miscarriage of justice;
- health and safety threats;
- damage to the environment;
- misuse of public monies;
- mismanagement by a public official;
- concealment or destruction of information relating to any of the foregoing.

HOW TO MAKE A PROTECTED DISCLOSURE

Information may be disclosed to the Chief Executive of IAASA provided that:

- you reasonably believe that the information that you wish to disclose is substantially true, and
- you have reason to believe that the matter falls within IAASA’s remit.

A protected disclosure to IAASA must be addressed to the Chief Executive of IAASA and made on a form PD1.

When making a protected disclosure to IAASA, a worker is asked to email our dedicated secure email address protecteddisclosures@iaasa.ie

Information regarding the making of a protected disclosure may also be obtained by telephoning the following number +353 (0) 45 983 600.

ANONYMOUS DISCLOSURES

While it is possible to raise a concern anonymously, you are encouraged to disclose your identity when raising a concern as this will make it easier to assess the disclosure and take the appropriate action. If you do choose to raise a concern anonymously, you may not be able to obtain protection under the 2014 Act.

HOW IAASA WILL RESPOND

IAASA will respond to protected disclosures as follows:

- Receipt of information will be acknowledged within 10 working days provided that you have given your contact details with the protected disclosure.
- The Chief Executive will assess if IAASA is the appropriate organisation to receive the information, or whether there are other agencies or bodies that may have a legitimate interest in the information.
- If other agencies or bodies are more appropriate, the worker will be advised to provide such agencies or bodies with the information.
- If IAASA is the appropriate organisation to receive the information the Chief Executive will decide whether any further action should be taken and if so, what action.

The Chief Executive of IAASA will maintain a record in relation to any investigation and its outcome, in a secure manner in accordance with the requirements under the 2014 Act and with relevant obligations under Data Protection legislation.

Feedback will be provided to the worker making the protected disclosure in a manner consistent with IAASA confidentiality obligations and other relevant legal privacy obligations.

CONTACTING IAASA

You can contact IAASA as follows:

By email: protecteddisclosures@iaasa.ie

By post: The Chief Executive
The Irish Auditing and Accounting Supervisory Authority
Willow House
Millennium Park
Naas
Co. Kildare

By phone: +353 (0) 45 983 600

Form PD1

Protected Disclosure Form [STRICTLY PRIVATE AND CONFIDENTIAL]

Part One: General Information

Name: Click here to enter text.

Email: Click here to enter text.

Phone number: Click here to enter text.

Please specify your preferred method of contact: Click here to enter text.

Part Two: Disclosure Details (Please fill in all details available to you.)

Details of alleged wrongdoing: Click here to enter text.

Date of alleged wrongdoing or the date it was identified: Click here to enter text.

Is this alleged wrongdoing ongoing? Click here to enter text.

Who was/is involved in this wrongdoing? Click here to enter text.

Has this information been previously disclosed? (If so, to whom, by whom and what actions were taken) Click here to enter text.

Any other relevant information Click here to enter text.

I, insert name, believe the information I am providing is substantially true.

Signed: Click here to enter text.

Date: Click here to enter text.