# Carmichael Employee and Volunteer Protected Disclosure Policy

**1. Background**

The purpose of the policy is to outline the responsibilities under the Protected Disclosures Act 2014 and the Protected Disclosures Amendment Act 2022 and to demonstrate this Organisation’s commitment to observing and maintaining the highest standards of honesty, openness and accountability in all of our practices. Our Protected Disclosures policy is intended to encourage and enable Workers to raise, rather than overlook, genuine concerns or disclose relevant information; which in their reasonable belief tends to show relevant wrongdoing as outlined within this policy, without fear of penalisation or threat of less favourable treatment, discrimination or detriment.

All individuals are encouraged to be familiar with this policy and to feel confident to disclose any genuine concerns internally, at the earliest possible stage.

Any Worker who raises a concern in line with this policy is legally protected from penalisation and / or unfavourable treatment.

The Board and Chief Executive of Carmichael Centre for Voluntary Groups (Carmichael) are committed to maintaining the highest standards of honesty, openness and accountability. It recognises that staff and volunteers have an important role to play in achieving this goal.

These groups will usually be the first to know when someone inside or connected with an organisation is involved in illegal or improper activity and practices, but often they feel apprehensive about reporting their concerns. This may be because they feel that speaking up would be disloyal to their colleagues or the organisation itself. Or it may be because they do not think that their concerns will be taken seriously or they have concerns that they will be intimidated, bullied or dismissed as a result of making the allegations. However, Carmichael does not believe that it is in anyone’s interests for those with knowledge of wrongdoing to remain silent.

Carmichael takes all malpractice very seriously, whether it is committed by managers, staff, board members, volunteers, suppliers or contractors.

This Protected Disclosure Policy sets out a procedure by which concerns can be reported.

**2. Scope**

The Act protects voluntary reporting and does not absolve any Worker from a pre-existing mandatory reporting obligation. Where statutory reporting requirements or procedures exist, these must be fully complied with.

As of January 1st, 2023, the Protected Disclosures Amendment Act 2022 requires certain categories of employers to establish, maintain and operate secure and confidential reporting channels and procedures for a widely defined category of workers who wish to make a protected disclosure:

* employers who are subject to EU directives and regulations in the areas of financial services, products and markets, prevention of money laundering and terrorist financing;
* employers who employ at least 250 employees;
* public sector employers.

Employers of at least 50 but less than 250 employees will be subject to these requirements from 17th December 2023.

This policy applies to all Workers within the Organisation, which includes Employees, Volunteers, Consultants, Contractors, Trainees, Agency Workers, Unpaid Interns and those on work experience, shareholders Board Members, and job applicants.

This policy is not appropriate for dealing with issues of harassment, sexual harassment, bullying or interpersonal grievances between the reporting person and another worker. Any matter concerning a complaint by a reporting person to or about his employer which concerns the worker exclusively shall not be a relevant wrongdoing for the purposes of this Policy and may be dealt with through the appropriate procedures as set out by the Organisation.

In general, where a Protected Disclosure is made during an investigation, disciplinary or other process, this should not impinge on these distinct processes, except where the investigation, disciplinary or other action represents, in essence, a form of penalisation for making a Protected Disclosure.

**3. Policy**

**What is a Protected Disclosure?**

A Protected Disclosure refers to the disclosure of relevant information by a Worker in the reasonable belief that it tends to show one or more relevant wrongdoings and it came to their attention in a current or past work-related context. ‘Relevant wrongdoings’ are broadly defined in the Act and include the following:

* That an offence has been, is being or is likely to be committed;
* That a person has failed, is failing or is likely to fail to comply with any legal obligation, obligation including breaches of EU law including Public Procurement, Financial services products and markets, Transport Safety, Product Safety, Food Safety, Consumer Protection, Environmental Protection, Data Protection, Nuclear Safety, acts or omissions affecting the financial interest of the Union, other than one arising under the individual's contract of employment or other contract whereby the individual undertakes to do or perform personally any work or services;
* That a miscarriage of justice has occurred, is occurring or is likely to occur;
* That the health and safety of any individual has been, is being or is likely to be endangered;
* That the environment has been, is being or is likely to be damaged;
* That an unlawful or otherwise improper use of funds or resources of a public body, or of other public money, has occurred, is occurring or is likely to occur;
* That an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement; or
* That information tending to show any matter falling within any of the points above has been, is being or is likely to be concealed or destroyed. And where an attempt has been, is being or is likely to be made to conceal or destroy such information.

It is not deemed to be a relevant wrongdoing where a matter is a function of the Worker or the Employer to detect, investigate, or prosecute and does not consist of or involve an act or omission on the part of the Employer.

What is meant by a Reasonable Belief?

Although a Worker is not expected to prove the truth of the facts in a disclosure, they must have a ‘reasonable belief’ that there are grounds for their concern when making a disclosure using the internal procedure. A reasonable belief means that the belief is based on reasonable grounds. This does not mean the belief has to be correct. The individual should also not have unlawful and / or unethical objectives in reporting a concern.

If an individual is uncertain as to whether a concern is a Protected Disclosure within the scope of this policy, he / she should seek guidance from the Designated Person/Department/authorised external third party nominated in this policy.

***Designated Person***

The designation of an impartial person or persons who are competent to follow-up on reports (who may be the same person or persons who received an initial report or disclosure) in this section referred to as a ‘designated person'.

***Procedure for Raising a Concern***

Workers who have a reasonable belief that a relevant wrongdoing has occurred or is occurring in a work-related context should report the relevant wrongdoing to the Designated Person/Department/authorised external third party, who will acknowledge the report in writing to the discloser within 7 days of its receipt.

Concerns may be raised verbally or in writing. Should a Worker make a verbal disclosure a written record of the conversation will be made by the Designated Person/Department/authorised external third party and a copy provided to the Discloser.

The disclosure should state:

* That the disclosure is being made under this procedure;
* The discloser’s name, position in the Organisation, place of work, and confidential contact details;
* The name of the person(s), body or otherwise alleged involved;
* A description of the ‘relevant wrongdoing’;
* Information in respect of the alleged wrongdoing – what is occurring / has occurred, and how including dates/times and locations so as to assist the investigation of the matters raised in the disclosure;
* Whether or not the alleged ‘wrongdoing’ is still ongoing;
* Whether the alleged wrongdoing has already been disclosed, and if so, to whom, when and what action was taken;
* Any other relevant information.

***Initial Assessment***

Where necessary, further information may be requested by the Designated Person/Department/authorised external third party from the discloser to enable them to carry out an initial assessment of the complaint.

On completing an initial assessment, the Designated Person/Department/authorised external third party may determine:

1. there is insufficient evidence that a relevant wrongdoing occurred and they will notify the discloser in writing of this decision and the reasons for it.
2. there is evidence that a relevant wrongdoing may have occurred, they will take appropriate action to address the relevant wrongdoing, having regard to the nature and seriousness of the matter concerned.

This process will be completed within a reasonable period but will take no longer that three months from the date of the acknowledgement of receipt of the protected disclosure.

***How the Organisation will deal with a Workers Disclosure***

Having acknowledged receipt of the concern in writing, the Organisation will arrange a meeting with the Discloser to discuss the matter on a strictly confidential basis. The meeting will be conducted by the Designated Person/Department/authorised external third party and the Discloser is permitted to be accompanied by a work colleague or trade union representative).

The Discloser will be advised of any supports that may be available at this time.

The Designated Person/Department/authorised external third party will at this point carry out an initial assessment to identify if the concern is appropriate to this policy. This may involve simply clarifying certain matters, clearing up misunderstandings or resolving the matter by agreed action without the need for an investigation or it may be determined that the concern raised is a matter more appropriate to our other policies, for example our Grievance or Dignity in the Workplace policies.

Should this approach be deemed inappropriate or inconclusive, matters raised by the Worker may:

* Be investigated internally by an appropriate independent member of management or other appropriate person;
* Be referred to an external enforcement agency or regulator;
* Be referred to An Garda Síochána.

If the assessment determines that the matter is in fact appropriate to this policy an appropriate course of action will commence.

Where an internal investigation takes place, this will be governed by the terms of reference which will detail the likely time frame for its completion (an indicative timeframe will be outlined) and the scope of the investigation.

Any Worker making a Protected Disclosure or any Worker against whom a relevant disclosure concern has been made, is entitled to be accompanied by a work colleague or trade union representative). The investigation will be conducted thoroughly, objectively and with sensitivity. Utmost confidentiality will be protected in so far as it is reasonably practicable.

Where possible or appropriate, the Organisation will keep the Discloser who made the disclosure informed of actions taken. Such information should be treated as confidential. Sometimes the need for confidentiality may prevent the Organisation however from giving specific details of any steps, including the outcome of any investigation or sanctions taken as a result.

In all cases, the Discloser will be provided with feedback from the Organisation on the actions taken or envisaged within 3 months of the Disclosure being made. Where requested by the Discloser, the Organisation will provide further feedback at 3-month intervals thereafter.

***Internal Investigation Outcomes***

Every reported issue will be taken seriously. Appropriate action will be taken based on the outcome of any actions or investigation undertaken.

Measures will be taken against a Worker where an investigation finds sufficient evidence to conclude that the concern(s) raised by the discloser was justified. This may include formal disciplinary action, or other appropriate sanction or intervention deemed necessary to prevent a recurrence of the ‘relevant wrongdoing’. Prior to any disciplinary action being taken, a fair disciplinary hearing will be held in line with the Organisation’s disciplinary procedure.

Where an investigation is inconclusive or the concern is not upheld, there will be no negative inference against any party to the concern raised. All parties to the disclosure(s) will be expected to continue working as normal, and to conduct themselves in an appropriate manner at work.

A Discloser is not expected to prove the truth of any concern raised. However, the Discloser must have a reasonable belief that there are grounds for their concern. A deliberate false disclosure will not be protected and could leave him / her open to disciplinary action or other appropriate action in that regard. Prior to any disciplinary action being taken, a fair disciplinary hearing will be held in line with the Organisation’s disciplinary procedure.

Malicious or malevolent disclosures do not qualify for protection under the Act and may result in legal action being taken against the perpetrator.

***Confidentiality***

This Organisation is committed to taking all reasonable steps to protect the identity of the Worker making a disclosure and to ensure that relevant disclosures are treated in confidence. The Organisation shall not disclose any information that might identify the discloser beyond those authorised to receive and follow up on the disclosure. Exceptional circumstances as outlined in the Protected Disclosures Act 2022 may determine that limits will apply to the maintenance of confidentiality. This may include instances in which:

* Where the disclosure is a necessary and proportionate obligation imposed by Union law or the law of the State in the context of investigations or judicial proceedings, including with a view to safeguarding the rights of defence of the person concerned;
* where the person to whom the disclosure was made or transmitted—shows that he / she took all reasonable steps to avoid disclosing the identity of the discloser or reasonably believes that disclosing the identity of the discloser or any such information is necessary for the prevention of serious risk to the security of the State, public health, public safety or the environment;
* Where the identity of the discloser or any other information is disclosed to another person in accordance with the above the Discloser shall be notified, in writing, before their identity or the information concerned is disclosed unless such information would jeopardise the related investigations or judicial proceedings.
* The Discloser has made it clear that he/she has no objection to his / her identity being disclosed;

Where action is to be taken following a disclosure, except in exceptional cases, the Designated Person/Department/external authorised third party, should contact the discloser and where possible, gain the informed consent of the discloser, prior to any action being taken that could identify them. Where it is decided it is necessary to disclose information that may or will disclose the identity of the discloser, the discloser should be informed of this decision, except in exceptional cases. The discloser may request a review of this decision and a review should be carried out where applicable.

All parties involved in the disclosure process must respect the need for confidentiality. A failure to do so may represent a serious disciplinary offence, up to and including dismissal or other action.

Where a Discloser seeks advice from a trade union, solicitor or barrister, this discussion is treated as a Protected Disclosure, including at early stages in contemplation of making a disclosure or seeking information on the operation of the legislation.

***Raising a Concern Anonymously***

A concern(s) may be raised anonymously. However, on a practical level it may be difficult to investigate such a concern(s), the organisation is not required to follow up on anonymous reports received. The Organisation encourages all Workers reporting relevant wrongdoings to put their names to their disclosures in order to facilitate appropriate follow‐up. This will make it easier for the Organisation to assess the disclosure and take appropriate action, including an investigation if necessary.

***Safeguards and Protection***

Any penalisation of a Worker who makes a Protected Disclosure is in breach of the Act and will not be tolerated by the Organisation. The Organisation’s disciplinary procedure or other appropriate action will be invoked in any circumstances where a discloser is penalised or threatened with penalisation in line with this policy.

No Discloser engaging in the procedures outlined here will be penalised or subject to unfavourable treatment for their role in the process, whether they are making a Protected Disclosure, supporting a disclosure, giving evidence in proceedings or giving notice of any intention to do any of the foregoing. Penalisation means any direct or indirect act or omission that occurs in a work-related context that affects a Discloser to their detriment and may include suspension, lay-off, dismissal, demotion, loss of opportunity for promotion, and/or training, transfer of duties, change of location of place of work, reduction in wages, change in working hours, the imposition or administering of any discipline, reprimand or other penalty (including a financial penalty), unfair treatment, coercion, intimidation, harassment, discrimination, disadvantage, unfair treatment, injury, damage, loss or threat of reprisal, or harm to the Discloser’s reputation.

Each Discloser is also responsible for not causing detriment to another person because the other person or a third person has made a protected disclosure. A detriment in this context includes coercion, intimidation, harassment, discrimination, disadvantage, adverse treatment in relation to employment (or prospective employment), injury, damage, loss or threat of reprisal. This list is non-exhaustive.

Any such conduct may, depending on the seriousness of the issue, be deemed gross misconduct by the Organisation and may result in summary dismissal or other appropriate action.

A Discloser who believes that they have suffered any such treatment should inform their Manager, Senior Manager or the nominated person/department/ external entity immediately. If the matter is not remedied a Discloser should raise it formally using the Organisation Grievance Procedure.

***Other Channels – Raising Concerns Outside of the Workplace***

***Raising Concerns Externally***

The aim of this policy is to provide an internal avenue within the workplace in which a concern(s) or in regard to a ‘relevant wrongdoing’ can be raised. The Organisation is confident that such concerns can be dealt with internally in an appropriate and timely manner and strongly encourages all Workers to report such concerns internally.

However, it is recognised that in some limited circumstances it may not always be appropriate to report any genuine concerns internally and that it may be necessary to raise a concern(s) externally. The Protected Disclosures Act 2022 provides for a number of avenues in this regard. Please see section ‘Disclosure outside of the Employer’ for this detail.

It is important to note however, that the evidential criteria for making an external disclosure is set at a higher level than that applying to raising a concern(s) internally. While a Worker need only have a reasonable belief as to wrongdoing to make a disclosure internally, if a Worker is considering an external disclosure, different and potentially more onerous obligations apply, depending on to whom the disclosure is made.

***Responsibilities***

Overall responsibilities for the Protected Disclosure procedures rest with the Board of Carmichael.

Management will endeavour to ensure that this policy is communicated to all Workers and will ensure that the policy is reviewed periodically and maintained and updated in line with legislative changes and any amendments to the relevant Code of Practice. Where required, measures will be taken to ensure the accessibility of policies and procedures for all Workers.

All Workers are expected to comply with this policy and to raise issues of concern through the procedures outlined in the policy.

***Disclosure outside of the Employer***

Workers are encouraged, enabled and supported to raise disclosures internally in the first instance.

The 2022 Act allows a Worker to make a Protected Disclosure externally to persons other than their Employer in certain circumstances. Different requirements need to be met in different cases, as set out below.

1. Other Responsible Person

Where the Worker reasonably believes that the ‘relevant 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 make the disclosure to that other person.

1. A Prescribed Person

Certain external persons are prescribed by Statutory Instrument 339 of 2014 (“SI 339”) to receive Protected Disclosures (“prescribed persons”). This includes the heads or senior officials of a range of statutory bodies or relevant regulator. A list of prescribed persons can be found at [www.gov.ie/prescribed-persons](http://www.gov.ie/prescribed-persons)

1. A worker may also make a disclosure to the Protected Disclosures Commissioner, who will refer the report usually to a suitable regulator, for acknowledgement, follow-up and feedback.

The timeline for feedback to the worker may be extended to six months for external disclosures made through a prescribed person.

A Protected Disclosure is made in the manner specified in this section if the Discloser:

1. makes the disclosure to a person prescribed in the link provided above and,
2. reasonably believes that:
3. that the relevant wrongdoing falls within the description of matters in respect of which the person is prescribed in the link provided for;
4. that the information disclosed, and any allegation contained in it, are substantially true.
5. A Minister of the Government

A worker may make a report to a relevant Minister (i.e. the Minister on whom any function relating to the public body is conferred) if the worker is or was employed in a public body and one or more than one of the following conditions are met:

* the worker has previously made a report of substantially the same information but no feedback has been provided to the worker in response to the report within the specified period 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;
* the worker reasonably believes the head of the public body concerned is complicit in the relevant wrongdoing concerned:
* the worker reasonably believes that the relevant wrongdoing concerned may constitute an imminent or manifest danger to the public interest.
1. A Legal Advisor

A disclosure is made in the manner specified in this section if it is made by the Discloser in the course of obtaining legal advice (including advice relating to the operation of this Act) from a barrister, solicitor, trade union official or official of an excepted body (within the meaning of Section 6 of the Trade Union Act 1941).

1. Alternative External Public Disclosure (in very limited circumstances)

It is preferable in most circumstances for a Worker to disclose to their Employer, and, if that is not appropriate, to use one of the options outlined above. It will rarely be appropriate to make alternative external disclosures where the disclosure could be dealt with through one of the other disclosure options above. There are stringent requirements for alternative external disclosures to qualify as Protected Disclosures under the Act.

The protections will only be available if the following conditions are met:

* The Discloser must reasonably believe that the information disclosed, and any allegation contained in it, are substantially true,
* At least one of the following conditions at (i) to (iv) are met:
1. At the time the Discloser makes the disclosure, the Discloser reasonably believes that he/she will be subjected to penalisation by the Employer if he / she makes the disclosure to the Employer, other Responsible Person, a Prescribed Person, or a Minister; or
2. In a case where no relevant Prescribed Person is prescribed in relation to the relevant wrongdoing, the Discloser reasonably believes that it is likely that evidence relating to the relevant wrongdoing will be concealed or destroyed if the Worker makes the disclosure to the Employer, or responsible person; or
3. The Discloser has previously made a disclosure of substantially the same information to their Employer or other Responsible Person or a Prescribed Person or a Minster; or
4. That the relevant wrongdoing is of an exceptionally serious nature;

AND

In all the circumstances of the case, it is reasonable for the Discloser to make the disclosure.

In determining whether it is reasonable for the Discloser to make the disclosure, regard shall be had, in particular, to:

1. the identity of the person to whom the disclosure is made,
2. the seriousness of the relevant wrongdoing,
3. whether the relevant wrongdoing is continuing or is likely to occur in the future,
4. whether any action had been taken in cases where a previous disclosure was made and whether the Discloser complied with any procedures in place when making that previous disclosure.

**4. General**

Any changes to this Guidance will be notified to employees and volunteers from time to time by reference in appropriate procedures or such other method as may be determined from time to time.

**5. Board Approval**

The original protected disclosure document was approved by the Board on the 8th of September 2020.

It was updated and approved by the Board on June 20th 2023.

**Appendix 1 Frequently asked questions**

Frequently asked questions (provided by way of assisting in understanding procedure)

**1 What sort of activities should I report using this procedure?**

It is impossible to give an exhaustive list of the activities that constitute misconduct or malpractice but, under Section 5 of the 2014 Act protection is provided for employees and volunteers who disclose information in relation to the following wrongdoings:

(a) The commission of an offence;

(b) The failure of a person to comply with any legal obligation, other than one arising under the employee's contract of employment or other contract whereby the employee or volunteer undertakes to do or perform personally any work or services;

(c) A miscarriage of justice;

(d) A danger to the health and safety of any individual;

(e) Damage to the environment;

(f) An unlawful or otherwise improper use of funds or resources of a public body, or of other public money;

(g) An act or omission by or on behalf of a public body that is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement; or

(h) Information tending to show any matter falling within any of the preceding paragraphs (a) to (g) has been, is being, or is likely to be concealed or destroyed.

It will not always be clear that a particular action falls within one of these categories and you will need to use your own judgement. However, Carmichael would prefer you to report your concerns rather than keep them to yourself. If you make a report in good faith then, even if it is not confirmed by an investigation, your concern will be valued and appreciated and you will not be liable to disciplinary action. However, if you make a false report, maliciously or for personal gain, then you may face disciplinary action.

**2 How do I make a report?**

You can make a report orally or in writing. Carmichael would normally expect you to raise your concerns internally your line manager/supervisor or to any of the following Designated Protection Officers:

Andrew Madden, Head of Training, Consultancy & Communications, email: Andrew@carmichaelireland.ie

Diarmaid Ó Corrbuí, Chief Executive, email: diarmaid@carmichaelireland.ie

Ed Murphy, CE Supervisor, email: Ed@carmichaelireland.ie

Keith O’Reilly, Finance Manager, email: Keith@carmichaelireland.ie

Róisín McGuigan, Corporate Services & Governance Officer: roisin@carmichaelireland.ie

Which of these individuals is the more appropriate will depend on the seriousness of the malpractice and who you think is involved in it. If, under the circumstances, you do not feel comfortable about making a report directly to management, then you can report instead to:

• Chair of the Audit and Finance Committee (Board Treasurer – Michael Kavanagh email mkavanagh100@gmail.com ).

Please say if you want to raise the matter in confidence so that appropriate arrangements can be made.

See Appendix 2 for detailed guidance on how to make a protected disclosure.

**3 Do I need proof of wrongdoing to make my report?**

Carmichael does not expect you to have absolute proof of any misconduct or malpractice that you report. However, you will need to be able to demonstrate and support the reasons for your concern. The protected disclosure should contain information which tends to show wrongdoing and should convey facts, such as stating that a particular event occurred. This is different to simply making an allegation on the basis of a suspicion that is not founded on something tangible. This information must have come to the attention of the employee/ volunteer in connection with his or her employment and the employee/volunteer must have a reasonable belief that that the information disclosed shows a relevant wrongdoing. The term ‘reasonable belief’ does not mean that the belief has to be correct. Employees and volunteers are entitled to be mistaken in their belief, provided that their belief was based on reasonable grounds. No employee and volunteer will be penalised simply for getting it wrong. Employees and volunteers are not required or entitled to investigate matters themselves to find proof of their suspicion and should not endeavour to do so.

**4 Will Carmichael protect my identity if I make a report?**

Carmichael will do everything possible to protect your identity, if you so wish. However, there are circumstances, for example, if your report becomes the subject of a criminal investigation or where a formal investigation is launched, you will be required to disclose your identity as necessary. Should this be the case, you will be advised at the earliest opportunity.

**5 Can a disclosure be made anonymously?**

Anonymous disclosures made by employees and volunteers are not excluded from the protection of the 2014 Act. Carmichael will act on anonymous disclosures to the extent that is possible while recognising that it may be restricted in its ability to investigate the matter in the absence of the knowledge of the identity of the discloser. It should also be clear that the important elements of this policy such as keeping the discloser informed and protecting the discloser from penalisation, may be difficult or impossible unless anonymity is lifted. It should also be noted that employees and volunteers cannot obtain redress under the 2014 Act without identifying themselves.

**6 Is there protection of the rights of respondents?**

Where an allegation is made against an individual or respondent, the principles of natural justice and fair procedures will apply. Respondents will be made aware of the details of any allegations made against them in so far as is possible having regard to the requirements of confidentiality contained in the Act and will be given the opportunity, as part of a full investigation, to put forward their case in response to any allegation. Reasonable steps will be taken to protect the confidentiality of those who are the subject of allegations in a protected disclosure pending the outcome of an investigation. Respondents will be entitled to be accompanied by a colleague or staff representative should it be found necessary to interview the respondents during the course of an investigation.

**7 How will my report be investigated?**

Once you have made a report, Carmichael will acknowledge receipt of it within five working days.

Principles of natural justice will apply and Carmichael will make preliminary enquiries to decide whether a full investigation is deemed necessary. If such an investigation is necessary then, depending on the nature of the misconduct, your concerns will be either:

• investigated internally by management, our HR Advisors Adare HRM or

• referred to the appropriate external person or authority (for example, the Charities Regulator, our external auditors, independent body/individual or the Garda Síochána) for investigation.

Subject to any legal constraints, Carmichael will inform you of the outcome of the preliminary enquiries, full investigation and any further action that has been taken.

See Appendix 3 for more details on the investigation process.

**8 What can I do if I am unhappy with the way Carmichael has dealt with my report?**

If you are unhappy with the outcome of an investigation, Carmichael would prefer that you submit another report explaining why this is the case. This may be submitted to a higher level of Authority for review. For example, Chair of the Audit & Finance Committee or the Board Chairperson. Your concern will be investigated again if there is good reason to do so. However, the continued reporting of unfounded or previously rejected allegations without further reason or because an individual refuses to accept the findings of investigation may be considered vexatious and subject to disciplinary proceedings.

It may be that you do not think that this is appropriate and wish to raise your concern with an external organisation, such as a regulator. It is, of course, open for you to do so provided you have sufficient evidence to support your concern.

Carmichael advises that if reporting your concern externally, you seek professional advice at your own cost.

**9 What protections are there against penalisation?**

Penalisation is defined in the Act as any act or omission that affects an employee or volunteer to the employee’s or volunteer’s detriment and includes:

* suspension, lay-off or dismissal
* demotion or loss of opportunity for 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)
* unfair treatment
* coercion, intimidation or harassment
* discrimination, disadvantage or unfair treatment
* injury, damage or loss
* threat of reprisal.

Penalisation of employees and volunteers who make disclosures will not be tolerated and employees and volunteers who feel that they are being subjected to adverse treatment should report the matter to immediately to management.

Such reports will be investigated and appropriate action, which may include disciplinary action, will be taken against supervisors or co-employees/volunteers where necessary.

**Appendix 2 Guidance on how to make a protected disclosure**

There is no required format for making a disclosure. A disclosure can be made anonymously, verbally, electronically or in writing.

Where a disclosure is made verbally, it will be documented by the recipient and agreed with the discloser. At a minimum, disclosures should include the following details:

* that the disclosure is being made under the Protected Disclosures Act, 2014 and Carmichael’s Protected Disclosure Policy
* the discloser’s name, position in the organisation, place of work and confidential contact details
* the type of alleged wrongdoing
* 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
* an act or omission that is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement
* concealment or destruction of evidence relating to the above
* the date of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced or was identified
* whether or not the alleged wrongdoing is still ongoing
* whether the alleged wrongdoing has already been disclosed and if so, to whom, when and what action was taken
* information in respect of the alleged wrongdoing (what is occurring/ has occurred and how) and any supporting information
* the name of any person(s) allegedly involved in the alleged wrongdoing (if any name is known and the employee/volunteer considers that naming an individual is necessary to expose the wrongdoing disclosed)
* any other relevant information.

**Appendix 3 Guidance for line managers and Designated Protection Officers on dealing with a protected disclosure**

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

The Manager/DPO who is a recipient of a disclosure should:

* record the disclosure and the steps taken to deal with it
* clarify the basis of the disclosure with the employee/volunteer
* establish what evidence is available to support the disclosure
* consider any personal interest the employee/volunteer might have in the matter disclosed
* assess the disclosure and take immediate action if the alleged wrongdoing involves a serious
* loss or danger to others
* carry out relevant enquiries promptly, sensitively and discreetly, taking all reasonable steps
* to protect the identity of the person making the disclosure
* consult the employee/volunteer if it is deemed necessary to reveal his or her identity to undertake an effective enquiry
* obtain evidence from any relevant witness
* assess whether the disclosure is:
* based on a reasonable belief and grounded
* based on a reasonable belief but ungrounded
* a deliberately false report
* take appropriate action if the disclosure is grounded
* consider taking action under Carmichael’s Disciplinary Code if the disclosure is deliberately false
* provide written feedback including any proposed action to the employee/volunteer within 21 days
* report the outcome and forward all records to the Chief Executive or Chair of the Audit & Finance Committee if appropriate.

Approved by the Board of Carmichael 20th June 2023.