Policy and Procedure Document

Protected Disclosures

	17 September 2026
Version No.	1.0
Approved by	Garda Executive
Introduced by	HQ 052/2026
Policy Owner	Assistant Commissioner, Governance and Accountability

1. Introduction 4

2. Policy Statement.. 4

3. Scope and Compliance 4

4. Relevant Terms and Definitions 4

5. Roles and Responsibilities 7

6. What are the Protections offered by the Act?... 9

6.1. Penalisation 9

6.2. Immunity from suit..10

6.3. What is not protected by the Act 11

6.4. Confidentiality 11

7. Submission Avenues 12

7.1. Employer / Internal Disclosures 12

7.2. Alternative / External Disclosures..13

7.3. Law enforcement & Security, Defence, International Relations and Intelligence 13

8. Prior to making a Submission 13

8.1. Transparency International Ireland (TI Ireland)..14

8.2. How to Report..14

8.3. Details of Report...15

8.4. Receipt of the Report..15

8.5. Anonymous Reports...17

8.6. False Reports 17

8.7. Record keeping...17

8.8. Legal Advice to the PDM 18

9. Protected Disclosure Procedure 18

9.1. Assessment...18

9.2. Examination/Investigation...19

9.3. Other Mechanisms...20

9.4. Duplicate Reports 20

9.5. Feedback 20

9.6. Review Process....20
9.7. File Closure Process....21
9.8. Complaint transfers to another agency....21
10. Other Support Mechanisms 22
11. Related Documents.... 22
12. Legal and Human Rights Screening 22
13. Ethical Standards and Commitments 23
14. Post-Implementation Review 23
15. Disclaimer.... 23
16. Policy Issues Log and Feedback Assessment 23
17. Data Protection Impact Assessment 23
18. Appendices 24
Appendix A – Other Avenues of Reporting 24
A.1. Responsible Person 24
A.2. Prescribed Person/Body 24
A.3. Minister of the Government....24
A.4. Legal Adviser....25
A.5. The Protected Disclosures Commissioner 25
Appendix B – Sections 17 & 18 of the Act 26
B.1. Law enforcement....26
B.2. Security, defence, international relations and intelligence 26
Appendix C – Form PD1 27

1. Introduction

The Protected Disclosures Act 2014 as amended by the Protected Disclosures (Amendment) Act 2022 ("the Act") governs the making of "Protected Disclosures" and provides for the protection of persons who make disclosures. The motivation of the reporting person is irrelevant. Key objectives of the legislation, as reflected in this procedure document, are:

(a) to encourage workers to raise any reasonable concern(s) regarding wrongdoing that comes to their attention in connection with their employment;

(b) to assure workers that it is appropriate to raise concerns that are based on a reasonable belief and that it is not necessary for the wrongdoing to be subsequently confirmed;

(c) to protect workers against penalisation or detriment by reason of the making of a Protected Disclosure.

2. Policy Statement

An Garda Síochána is committed to providing "workers" with confidential and secure pathways for reporting concerns about wrongdoing in the workplace and also to protecting workers against penalisation for having reported those concerns. All "workers" in An Garda Síochána are entitled make a "Protected Disclosure" and can be secure in the knowledge that they will be fully supported and protected from penalisation or any form of detriment arising therefrom and they will be kept informed on the progress and the outcome of any Assessment and/or Investigation.

Mindful that adherence to clear and effective reporting guidelines is of benefit to all workers and stakeholders, this document seeks to explain the concept of a "Protected Disclosure" and to outline the practice and procedures adopted by An Garda Síochána in relation to Protected Disclosures.

3. Scope and Compliance

Compliance with this document and all associated documentation is mandatory for all An Garda Síochána personnel as defined by Section 44 of the Policing, Security and Community Safety Act, 2024. This includes Garda Trainees, other persons seconded to An Garda Síochána and Police Officers from the Police Service of Northern Ireland (PSNI) and in accordance with Sections 53, 93 and 94 of the Policing, Security and Community Safety Act, 2024 respectively.

The term "worker" is broadly defined in the Act and this procedure document applies to all members and staff of An Garda Síochána including trainees, volunteers and members of the Garda Reserve. Contractors, Consultants & Interns are also deemed to be "workers" as per the Act.

4. Relevant Terms and Definitions

Relevant terms and definitions of words and phrases used throughout this document are shown below.

Protected Disclosure

A "Protected Disclosure" is the disclosure of relevant information that has come to the attention of a worker in a work-related context that is made in a manner prescribed in the Act and where, in the reasonable belief of the worker, the information tends to show one or more relevant wrongdoings.

Relevant Wrongdoings

The following are "relevant wrongdoings" for the purposes of the Act:

a) Offences:
That an offence has been, is being or is likely to be committed;

b) Failure to Comply with Legal Obligations:
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) Miscarriage of Justice:
That a miscarriage of justice has occurred, is occurring or is likely to occur;

d) Health and Safety Risks:
That the health or safety of any individual has been, is being or is likely to be endangered;

e) Environmental Damage:
That the environment has been, is being or is likely to be damaged;

f) Public Funds or Resources:
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;

g) Gross Mismanagement or Negligence:
That an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement;

h) Breaches of EU Law:
That a breach of specified EU law set out in the Directive has occurred, is occurring or is likely to occur;

i) Concealment or Destruction of Information
That 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 or an attempt has been, is being or is likely to be made to conceal or destroy such information.

It is not necessary for the relevant wrongdoing to have occurred in Ireland and it is immaterial whether the law of Ireland or the law of another jurisdiction applies.

Interpersonal grievances that exclusively affect a reporting person, e.g. complaints about duties allocated or specific work practices, ordinarily do not constitute a "relevant wrongdoing" and these will not generally constitute "Protected Disclosures." Such complaints may be dealt with under other policies or procedures e.g. those relating to harassment, sexual harassment and bullying and under grievance procedures.

A matter is not a relevant wrongdoing if it is a matter which 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.

Worker

A “worker” for the purposes of the Act is 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).

An individual who is or was a Civil Servant, sworn a member of An Garda Síochána or member of staff of An Garda Síochána is deemed to be an “employee”, and is a “worker” for the purposes of the Act. Garda Reserves, Contractors, Consultants & interns are also deemed to be “workers” as per the Act.

Information

“Information” should be given its ordinary meaning and it is to be understood as an assertion that a particular event has occurred, as distinct from a mere suspicion that it may have occurred.

Work-related Context

The information concerning the relevant wrongdoing must come to the attention of the reporting person in a “work-related context”. "Work-related context" means current or past work activities through which, irrespective of the nature of those activities, persons acquire information concerning a relevant wrongdoing and within which those persons could suffer penalisation if they reported such information.'

Reasonable Belief

To qualify as a “Protected Disclosure” a worker must have a “reasonable belief” that the information disclosed shows or tends to show a relevant wrongdoing. So long as the belief is based on reasonable grounds it is not necessary that the belief is correct. A person who had a reasonable belief will not be penalised simply because the belief held ultimately turns out not to be correct.

The motivation behind the making of a disclosure is not relevant when considering whether it constitutes a Protected Disclosure. The making of a report in the absence of a reasonable belief will not attract the protection of the Act and may result in disciplinary action against the reporting person. 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.

No reporting person will be penalised for making a protected disclosure even if the information turns out to be inaccurate, so long as they had a reasonable belief that the information disclosed showed or tended to show a relevant wrongdoing.

Manner Prescribed in the Act

The Act provides several ways in which a Protected Disclosure may be made. "Internal Disclosure" to the Protected Disclosures Manager("PDM"), designated by the Garda Commissioner for that purpose in accordance with *Section 6* of the Act, is the recommended method for the making of disclosure by workers within An Garda Síochána. However, in appropriate circumstances the alternative "External Disclosure" channels that are prescribed by *Sections 7 - 10* of the Act, can be utilised and where properly invoked this will also qualify as a "Protected Disclosure".

5. Roles and Responsibilities

All Garda Personnel will comply with this document and keep abreast and up to date with changes, both internally and externally, that may affect the compliance of same.

As outlined, with any Protected Disclosure, there are a number of persons involved in progressing the complaint, each of which have specific rights and responsibilities.

Garda Commissioner

The Garda Commissioner has established secure internal "reporting channels and procedures" for the making, receipt and follow-up of Protected Disclosures made pursuant to Section 6 of the Act. In accordance with a statutory authority to delegate, the Commissioner has vested Assistant Commissioner Governance & Accountability as the Policy Owner, with the overall responsibility for Protected Disclosures.

The Commissioner also appoints the Protected Disclosures Manager(s) who have operational responsibility for policy implementation and management of the Protected Disclosures Unit. The Commissioner has delegated responsibility for the management of Protected Disclosures to Deputy Commissioner Security Strategy and Governance.

Assistant Commissioner Governance & Accountability

The Assistant Commissioner, Governance & Accountability has been nominated as the Policy Owner, with the overall responsibility for Protected Disclosures.

Chief Superintendent in charge of the Garda National Risk and Governance Bureau

The Chief Superintendent, Garda National Risk and Governance Bureau has been tasked with the effective implementation and oversight of the Garda policy and procedures on Protected Disclosures. Chief Superintendent Garda National Risk and Governance Bureau will serve as a designated person as provided under the Protected Disclosures Act.

Protected Disclosures Manager (With effect from 6th January 2025)

The Protected Disclosures Manager (PDM) reports to Chief Superintendent Garda National Risk and Governance Bureau and has the following responsibilities:

- Serving as the designated person as provided under the Protected Disclosures Act, as amended, implementing of the Protected Disclosure Policy & Procedure.
- Managing the Protected Disclosures Unit and its staff, in line with legislation and public sector guidelines, who will deal with Protected Disclosures in a confidential and sensitive manner.
- Ensuring a reporting person's identity is kept confidential and not disclosed without explicit consent, subject to limited legal exceptions.

- Engaging with external providers and legal advisors as required in new and ongoing case management.
- Managing stakeholder relations with internal stakeholders, including those conducting investigations and reviews.
- Designing and delivering briefings/training to staff on an ongoing basis in line with the legislation.
- Conducting Assessments of complaints submitted to the Protected Disclosures Unit.
- Engaging directly with the reporting person.
- Sign-posting reporting person to any relevant support mechanisms.
- Selecting and appointing managers to conduct examinations and/or investigations
- Drafting Terms of Reference documents for Examinations/Investigations as required.
- Engaging external third parties to ensure the duty to diligently follow up on Protected Disclosures is fully discharged.
- Take such steps as necessary to perform their function.

Protected Disclosure Unit Staff
The staff of the PDU are tasked with the following responsibilities:

- Conducting the initial assessment of complaints submitted for consideration establishing if there is prima facie evidence that a relevant wrongdoing might have occurred. Providing an evidence-based recommendation to the PDM for their decision.
- Corresponding directly with workers who have made disclosures, providing regular & periodic updates in a confidential and sensitive manner on behalf of the PDM.
- Managing and recording all correspondence in relation to each Protected Disclosure.
- Delivering briefings / training to staff in relation to Protected Disclosures.
- Drafting Terms of Reference documents for Examinations / Investigations as required.

Protected Disclosure Manager (Prior to 6th January 2025)
Pre 2025, a number of persons of Chief Superintendent rank & Principal Officer Grade were nominated as Protected Disclosure Managers. They are tasked with the following responsibilities:

- Conducting Assessments of complaints submitted to the Protected Disclosures Unit establishing if there is prima facie evidence that a relevant wrongdoing might have occurred.
- Managing Protected Disclosures after the Assessment stage.
- Nominating and liaising with a Chief Superintendent / Principal Officer to carry out Examinations and/or Investigations.
- Corresponding directly with the reporting person with regular & periodic updates.
- Engaging directly with the reporting person.
- Sign-posting the reporting person to any relevant support mechanisms.
- Reporting on the progress of Protected Disclosure complaints to the central Protected Disclosure Unit.
- Drafting Terms of Reference documents for Examinations / Investigations as required.

Protected Disclosure Examiner / Investigator
A person who undertakes an Examination and/or Investigation of a Protected Disclosure will be of at least Superintendent rank or Assistant Principal Officer grade. While they will have overall responsibility for the completion of any Examination and/or Investigation, they also have the authority to assign any personnel as appropriate to assist them in the Examination and/or Investigation process. They are tasked with the following responsibilities:

- Adherence to and the addressing of each point in the Terms of Reference for the relevant Examination / Investigation.

- Notifying the relevant Divisional/Principal Officer when one of their personnel is the subject of an investigation.
- Notifying the Director of Human Resources when a Garda Staff member is the subject of an investigation, where the issue of suspension is being considered.
- Liaising with the local Divisional Officer and Chief Superintendent, Internal Affairs, where the issue of suspension is being considered.
- Ensuring any personnel under their direction in the Protected Disclosure investigation are aware of their confidentiality obligations.
- Sign-posting persons' subject to an investigation to any relevant support mechanisms.
- Take such steps as necessary to perform their function.

As indicated above at 6.4, it may be necessary as part of the duties of the PDM to engage external third parties to ensure the duty to diligently follow up on Protected Disclosures is fully discharged. This may include the appointment of an external Protected Disclosures Examiner/Investigator where, in the view of the PDM, such an external appointment is necessary in all the circumstances.

6. What are the Protections offered by the Act?

The Garda Commissioner is committed to ensuring that there is full compliance with the legislation and that all the protections contained in Part 3 of the Act are afforded to workers who make Protected Disclosures.

6.1. Penalisation

Section 12 of the Protected Disclosures Act prohibits an employer from penalising or threatening to penalise an employee for having made a Protected Disclosure. A worker who makes a disclosure in the "reasonable belief" that a "relevant wrongdoing" has been or is being committed, is afforded the protection of the Act and cannot be "penalised" even if it ultimately transpires that the wrongdoing did not occur. Anyone who penalises or retaliates against a "worker" who has raised a concern in accordance with the Act may be subject to disciplinary proceedings.

"Penalisation" is defined by the Act as any direct or indirect act or omission which occurs in a work-related context, is prompted by the making of a report and causes or may cause unjustified detriment to a worker.

Anyone who penalises or retaliates against a worker who raises concerns under this policy may be subject to disciplinary proceedings.

Penalisation includes:

- suspension, lay-off or dismissal;
- demotion, loss of opportunity for promotion or withholding of promotion;
- transfer of duties, change of location or 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;

- failing to convert a temporary employment contract into a permanent one, where the worker had a legitimate expectation that they would be offered permanent employment;
- failing to renew or early termination of a temporary employment contract;
- harm, including to the worker's reputation, particularly on 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;

The protections for workers are further bolstered by the criminal offences outlined in Section 14A (1) of the Act that may be prosecuted summarily or on indictment. A person may be prosecuted if he or she:

(a) hinders or attempts to hinder a worker in making a report;
(b) penalises or threatens penalisation or causes or permits any other person to penalise or threaten penalisation against a reporting person, a facilitator, a connected third party or a legal entity with which the reporting person is connected;
(c) brings vexatious proceedings against, a facilitator, a connected third party or a legal entity with which the reporting person is connected;
(d) breaches the duty of confidentiality regarding the identity of reporting persons; or
(e) fails to comply with the requirement in Section 6(3) to establish, maintain and operate relevant internal reporting channels and procedures and a reporting person who makes a report containing any information that he or she knows to be false commits an offence.

A reporting person who believes they are being subjected to penalisation because of making a disclosure in accordance with this policy should immediately notify the PDM who will cause the matter to be notified to the Office of the Police Ombudsman (Fiosrú) pursuant to Section 204 of the Policing, Security and Community Safety Act 2024, via the Fiosrú Engagement Office at Internal Affairs. If Fiosrú refer the matter back to An Garda Síochána, the Protected Disclosure Unit will ensure that the matter is fully investigated.

If a person causes detriment to a worker because the worker made a Protected Disclosure, the worker has the right to bring a civil action in tort against the person who caused the detriment. If a worker believes they have been caused a detriment due to making a Protected Disclosure they should seek legal advice and / or the advice of a representative body or union.

Claims in respect of penalisation can be made to the Workplace Relations Commission (WRC) or the Courts. An employee who suffers penalisation as a result of making a Protected Disclosure may apply to the Circuit Court for interim relief within 21 days immediately following the last incidence of penalisation.

An Garda Síochána will take appropriate action, which may include disciplinary action, against a worker who penalises a reporting person or other individual due to the making of a protected disclosure.

6.2. Immunity from suit

Section 14 of the Act confers an immunity from civil suit on persons who make Protected Disclosures, other than for defamation where "qualified privilege" applies.

A report made in the absence of a reasonable belief is not a protected disclosure and may result in disciplinary action. It is a criminal offence to make a report that contains any information the reporting person knows to be false.

6.3. What is not protected by the Act

The disclosure of a wrongdoing under the Act does not confer any protection or immunity on a worker in terms of their involvement in the wrongdoing. If a Protected Disclosure is made during an investigation or disciplinary process to which the reporting person is subject, it will not automatically follow that the making of the report will affect the investigation or disciplinary process. Separate processes unconnected with the disclosure will ordinarily continue.

The making of a Protected Disclosure does not absolve a complainant of any other issues that may arise against them such as discipline and/or criminal matters.

6.4. Confidentiality

Reporting Person

The PDM and personnel attached to the Protected Disclosures Unit are prohibited by *Section 16(1)* of the Act (without the explicit consent of the reporting person) from disclosing the identity or any information from which the identity of the reporting person may be directly or indirectly deduced, other than to a person who is duly authorised under the Act or a person whom the PDM reasonably deems necessary for the receipt, transmission or follow-up on reports as required under the Act.

A reporting person does not have an absolute right to confidentiality. There may be circumstances where the identification of a reporting person is necessary.

The exceptions to this are as per *Section 16(2)* of the Act which provide for limited exceptions to this prohibition;

- (a) Where the disclosure is necessary and proportionate in the context of investigations or judicial proceedings, including the safeguarding of defence rights;
- (b) Where the person to whom the report was made or transmitted:
    - (i) Shows that he or she took all reasonable steps to avoid disclosing the identity of the reporting person or information from which the person's identity might be deduced, or
    - (ii) Reasonably believes that disclosing such information is necessary for the prevention of serious risk to the security of the State, public health, public safety or the environment;
- (c) Where the disclosure is otherwise required by law.

Section 16(3) of the Act also provides for the following:

- (a) Where the identity or other information pertaining to a reporting person is to be disclosed to another person in accordance with the foregoing, the reporting person shall first be notified in writing, prior to disclosure and furnished with the reasons for the disclosure unless such notification would jeopardise:
    - (i) the effective investigation of the relevant wrongdoing concerned,
    - (ii) the prevention of serious risk to the security of the State, public health, public safety or the environment, or
    - (iii) the prevention of crime or the prosecution of a criminal offence.

If the nature of the information disclosed means the reporting person is easily identifiable, the risks and potential actions that could be taken should be outlined and discussed with the reporting person.

Respondent

Any person who is the subject of an investigation arising from a Protected Disclosure made in accordance with this policy ("the Respondent") will be afforded all the protections and rights appropriate to comply with natural justice and fair procedures. Respondents should be included in the investigation process and made aware of the details of any allegation against them in so far as this is possible having regard to the requirements of confidentiality contained in the Act. At a minimum, Respondents should be given an opportunity to be heard during an investigation and be afforded an opportunity to respond and to put forward their case in response to the allegation(s).

Any person who is the subject of an investigation arising from a Protected Disclosure should be advised of the availability of the relevant organisational support mechanisms including employee assistance and peer support.

7. Submission Avenues

Internal Disclosures

The Act contains mechanisms by which workers may make an "Internal Disclosure" or an "External Disclosure". An "Internal Disclosure" in accordance with *Section 6* of the Act is the most straightforward and it is the recommended method by which workers in An Garda Síochána should make a Protected Disclosure. A worker who wishes to make such an internal Protected Disclosure is encouraged to make the disclosure to the Protected Disclosures Unit (PDU) at the earliest opportunity.

External Disclosures

Workers in An Garda Síochána can make external disclosures, however these routes place additional burdens on the worker making the disclosure in order to gain protection of the 2014 Act. It should be noted that, pursuant to *Section 7*, for an "External Disclosure" to constitute a "Protected Disclosure" the worker must reasonably believe that the information disclosed "and any allegation contained in it, are substantially true". This is a higher threshold than the reasonable belief that the disclosure "tends to show one or more relevant wrongdoings" required for internal disclosure made under *Section 6*.

The methods prescribed by the Act include disclosure to the following, who also have a role in the receiving and in overseeing disclosures -

(a) an employer or other responsible person – (*Section 6*),
(b) a prescribed person – (*Section 7*),
(c) the Minister – (*Section 8*),
(d) a legal advisor – (*Section 9*), or
(e) a person other than the above in certain circumstances – (*Section 10*)
(f) The Office of the Protected Disclosures Commissioner – (*Section 10A*)

7.1. Employer / Internal Disclosures

Section 6A of the Act mandates the design and establishment of internal reporting channels that are operated in a secure manner to ensure confidentiality, the protection of the identity of the reporting person and any third party mentioned in the report, and is only accessible by designated persons. The Garda Commissioner as the "employer" of workers within An Garda Síochána, has established secure internal "reporting channels and procedures" for the making, receipt and follow-up of Protected Disclosures made pursuant to *Section 6* of the Act. The assigned designated persons for the purpose of Internal Reporting, as per *Section 6A(1)(c)* of the Act, are staff attached to the PDU and the PDM.

7.2. Alternative / External Disclosures

While an Internal Disclosure to the Protected Disclosure Manager designated by the Garda Commissioner, pursuant to *Section 6* of the Act, is the recommended method by which workers in An Garda Síochána should make Protected Disclosures there are alternative methods.

The aim of this policy is to provide a means by which workers can safely and securely raise concerns about relevant wrongdoing and to give certainty that all such concerns will be dealt with appropriately. An Garda Síochána is confident that issues can be dealt with internally and strongly encourages workers to report such concerns internally in accordance with this policy.

However, there may be circumstances where a worker may not wish to raise their concern internally. Alternative methods of external disclosure are provided for in *Sections 7 – 9* of the Act, which may be pursued in appropriate circumstances. Further details in respect to these are as outlined in Appendix A.

Section 7 - Whilst it will rarely be necessary to seek to make an External Disclosure by any other means, disclosures made in a manner other than that specified in *Sections 7 to 9* of the Act will also attract the protections of the Act if the following strict conditions are met:

- The worker must reasonably believe that the information disclosed, and any allegation contained in it, are "substantially true"; and one of the following:
- The worker has previously made a disclosure of substantially the same information in the manner specified in either *Section 6, 7 or 8*, as the case may be, but no appropriate action was taken in response to the report within the period specified in relevant section (i.e. feedback within 3/6 months) or
- The worker reasonably believes that:
    - the relevant wrongdoing concerned may constitute an imminent or manifest danger to the public interest, such as an emergency situation or a risk of irreversible damage, or
    - if he or she were to make a report in the manner specified in *Section 7 or 8* of the Act, as the case may be:
        - a risk of penalisation, or
        - 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.

7.3. Law enforcement & Security, Defence, International Relations and Intelligence

Section 17 of the Act provides procedures for disclosures concerning law enforcement matters i.e. the disclosure of relevant information that might reasonably be expected to facilitate the commission of an offence or prejudice or impair law enforcement activities, as outlined in Appendix B.1.

Section 18 of the Act provides procedures for disclosures concerning security, defence, international relations and intelligence, as outlined in Appendix B.2.

8. Prior to making a Submission

Prior to the submission of a complaint for consideration as a Protected Disclosure, the following points should be considered:

a. Does the reporting person/complainant meet the criteria to be classified as a "worker" under the Act;
b. Does the reporting person/complainant have a reasonable belief that what they are alleging actually occurred;

c. Has the subject of the complaint come to their attention in a work-related context;
d. Is the nature of the complaint relating to a wrongdoing as classified in the Act;
e. In accordance with the Act, alternate avenues may be considered. Complaints may be dealt with under other policies or procedures e.g. those relating to harassment, sexual harassment and bullying;
f. Have any legal advices been sought in relation to making a submission.

A Protected Disclosure should be made at the earliest possible opportunity after the relevant information has come to the worker's attention. Workers should not seek to investigate the wrongdoing themselves or attempt to gather evidence to support their disclosure and/or otherwise delay making the disclosure. Workers are encouraged to make the disclosure to the PDU in accordance with *Section 6* of the Act.

8.1. Transparency International Ireland (TI Ireland)

The PDU encourages "*workers*" who are considering making a disclosure to seek advice and support from "Transparency International Ireland" ("TI Ireland") that is authorised by the Garda Commissioner in accordance with *Section 6(2)* of the Act. The primary role of TI Ireland is to guide and support workers to enable them to disclose their concerns. TI Ireland operates a "Speak Up Helpline"; helpline@transparency.ie. Further information can be obtained at www.SpeakUp.ie. The telephone number is 1800 844 866.

If it is deemed that the report or query falls outside the remit of the Act and instead more likely constitutes a personal grievance or a "HR issue", the helpline can direct the worker toward alternative procedures or appropriate supports available to them. If the TI Ireland coordinator believes the report may be a "Protected Disclosure", further advice may be sought from a solicitor in the Transparency Legal Advice Centre (TLAC). TLAC may meet with the reporting person and in some cases may provide free legal advice and assistance in drafting a disclosure submission/report for the Protected Disclosures Unit.

Where a worker chooses to get advice and support from TI Ireland, such contact will remain confidential between the reporting worker and TII and the identity of the worker will not be revealed to An Garda Síochána unless the reporting worker otherwise requests. Once the worker has received the requisite support and/or advice from TI Ireland, they may then continue with the process and make the relevant report to the Protected Disclosures Unit. When a Protected Disclosure is made, the protections mandated by the Act will apply and will be afforded to the reporting person.

8.2. How to Report

Any "worker" who wishes to make a Protected Disclosure can make an "Internal Disclosure", in writing either by:

1. Email to the PDM at the Protected Disclosures Unit: ProtectedDisclosures@garda.ie. This is the dedicated secure email address for receiving reports and communicating information about disclosures. It is only accessible by the Protected Disclosures Unit.

2. Correspondence, marked "Private and Confidential" addressed to: -

   Protected Disclosures Manager,
   Protected Disclosures Unit,
   Garda National Risk and Governance Bureau,
   Garda Headquarters,
   Phoenix Park,
   Dublin 8, D08 HN3X.

3. Calling the Protected Disclosures Unit on 01 666 2312/2391

Further information regarding the making of a Protected Disclosure may be obtained via the telephone number: 01 666 2312/2391, or by reviewing the Protected Disclosure Portal page.

Disclosers are requested to provide information in a manner that is clear and concise. It is important to set out specifically what the relevant wrongdoing is as per *Section 5(3)* of the Protected Disclosure Act 2014 as amended. Form PD1 can be used and will assist with the making of the disclosure. See Appendix C.

Any Protected Disclosure may be made orally or in writing or both. Where it is made orally the report may be made by telephone or by any other voice messaging systems. The report may be made to the PDU at a physical meeting that will be convened within a reasonable period after the reporting person has requested such a meeting.

8.3. Details of Report

Sufficient detail shall be provided in the report to enable a person without any prior knowledge of the matter to understand the issue. All available information should be provided at an early stage to allow the PDU to assess and to appropriately deal with all aspects of the disclosure. Where possible the reporting person should do the following: -

(a) Clearly identify their name, rank or grade, registration or staff number and station or place of work, so that the PDU can verify the report and that the reporting person is a "worker" within An Garda Síochána (note: this information will remain confidential);
(b) Indicate the date that the report is submitted;
(c) Clearly indicate that the report is being made in accordance with the Act;
(d) Indicate the date(s) of the alleged relevant wrongdoing;
(e) Specify the location(s) of the alleged wrongdoing, e.g. the relevant Garda Division, Garda Station or other place of work;
(f) Provide sufficient information to establish the identity of the person(s) in respect of whom the complaint relates;
(g) Provide detail of the alleged wrongdoing, what has occurred, how, and whether it is still ongoing;
(h) Disclose documents or records relevant to the alleged wrongdoing,
(i) Detail whether the wrongdoing was previously raised, to whom and to what outcome;
(j) Provide any other relevant information;
(k) Where possible comply with all requirements of the PDU as to the format in which such information is to be disclosed, and
(l) Give preferred contact details bearing in mind confidentiality.

Ideally where a Protected Disclosure is provided in writing it will be accompanied by a completed "Form PD1".

8.4. Receipt of the Report

The primary duty of the Protected Disclosures Manager is to act as the confidential recipient of Protected Disclosures made pursuant to the Act and to discharge the ensuing responsibilities, including the taking of all practicable steps to ensure the secure receipt of the disclosure, its acknowledgement and diligent follow-up and to take measures to protect the identity of the reporting person.

The PDU shall ensure that reporting persons are aware of the requirements of the Act in order for their reports to be treated as "Protected Disclosures", which include:

- That they clarify their position to be identifiable as being a "worker" under the Act;
- That the information relating to the wrongdoing has come to the "workers" attention in connection with their employment;
- That the worker has a reasonable belief that the information disclosed shows a relevant wrongdoing and
- That the disclosure is being made in accordance with the Act.

If it has not already occurred, with the consent of the reporting person, a meeting should be arranged to explain the Protected Disclosure process and, where appropriate, to take a detailed report.

On the basis that the reporting person is known, once they are amenable, PDU personnel shall seek a meeting in order to achieve the following objectives:

- To explain the Assessment, Investigation and Review stages for the Protected Disclosures process.
- Outline the Protections afforded by the Act – confidentiality, protection from penalisation and causes of legal action where a "reporting person" suffers retaliation for making a Protected Disclosure.
- To give guidance on the completion of the PD1 Form.
- While it is acknowledged that a Disclosure can be made orally, the reporting person will be requested to complete the PD1 Form as a requirement for clear and concise information.
- Outline the Welfare Supports available in the organisation, i.e. EAS, Peer Supporters, etc.
- Outline external supports in respect to Protected Disclosures, i.e. TI Ireland[1], Transparency Legal Advice Centre, etc.
- Outline the functions of the Protected Disclosures Unit, including a briefing on the Policy & Procedure documents for Protected Disclosures in An Garda Síochána.
- Pending the Assessment process, for matters for example HR, grievances, etc. which potentially do not meet the criteria of being classified as a Protected Disclosures, an outline of potential other avenues to pursue may be provided.
- Provide the reporting person the option to receive (or not) periodic & stage updates throughout the Protected Disclosures process,
    - Periodic updates are every 3 months, as per the Act[2]
    - At the completion of the Assessment & Investigation Stages
    - Should they nominate not to receive any further updates on the matter, that decision will be respected. If at this stage, the reporting person declines periodic or stage updates on their complaint, they can seek updates at a later date
- Establish any risks of penalisation that the reporting person may be exposed to.

The focus of the PDU shall be on the content of the disclosure and not on the motivation of the reporting person. If the initial disclosure is not made in writing, the Protected Disclosures Unit, with the consent of the reporting person should elicit enough information to complete "Form PD1". The details of the disclosure should be read over to the reporting person and if the person consents, it should be signed in the presence of the Protected Disclosures Manager, or a member of the Protected Disclosures Unit. A copy of the written record will be supplied to the reporting person. A written acknowledgement of the receipt of the submission of the disclosure shall be given to the reporting person not more than 7 days after its receipt. The disclosure will be securely recorded.

[1] Transparency International Ireland
[2] As per Section 6A(1) of the Act

8.5. Anonymous Reports

The primary purpose of the Act is to afford protection to workers who wish to report wrongdoing. There is no legal obligation to accept or follow-up on anonymous reports of wrongdoing. However, An Garda Síochána will endeavour to assess and investigate were appropriate a disclosure where there is sufficient information contained within it to assist with such an assessment and investigation. Anonymous disclosures are not excluded from the protections of the Act, and An Garda Síochána may[3] act upon anonymous reports where this is possible.

It must be noted that in the case of anonymous reports, there will likely be constraints in obtaining further information on the alleged wrongdoing. Workers are therefore encouraged to identify themselves when making a report in order to facilitate further enquiries, where such is deemed to be warranted. Identification will also allow for the provision of feedback to the reporting person and to ensure that they are protected from penalisation.

A worker who makes a disclosure in the manner specified in the Protected Disclosures Act by way of an anonymous report and who is subsequently identified and penalised for having made a protected disclosure shall be treated as having made a protected disclosure and shall be entitled to the same protections as a worker who has been penalised for making a protected disclosure.

8.6. False Reports

A false disclosure; i.e. a disclosure of alleged wrongdoing which contains any information that he or she knows to be false, commits an offence[4] and will not attract the protection of the Act. This may result in disciplinary proceedings, civil suit and/or criminal prosecution against the person making the false disclosure.

Workers will not be penalised or caused to suffer detriment for making a report of possible wrongdoing which subsequently turns out to be incorrect provided the worker had a “reasonable belief” that the information being reported showed or tended to show one or more of the relevant wrongdoings.

8.7. Record keeping

Section 16C of the Act requires a person to whom a report is made or transmitted under the Act to make a record of same. Where the report is made anonymously, a record shall be made in such form and manner as the PDM considers appropriate. It shall contain such information as it is considered necessary and appropriate for the purposes of the application of the Act, should the reporting person be subsequently identified and penalised for having made the report.

Where an unrecorded telephone line is used to make a report under the Act, a written report of the conversation will be prepared. It will document the phone call as accurately as possible. The reporting person shall be offered the opportunity to check, rectify and agree the record of the record and verify agreement by signing.
Where a reporting person requests a meeting in person in connection with a disclosure, the person receiving the report shall ensure, subject to the consent of the reporting person, that complete and accurate records of the meeting are kept in a durable and retrievable form. They will document the meeting by accurate minutes prepared by a member of staff so designated. The reporting person shall be offered the opportunity to check, rectify and agree the record of the meeting and verify agreement by signing.

[3] Section 5A(1) of the Act
[4] Section 14 (A) (2) of the Act

8.8. Legal Advice to the PDM

The PDM may engage a relevant professional service, including independent legal advice, to assist in carrying out the functions of the office. Independent legal services are accessed via Legal Affairs.

9. Protected Disclosure Procedure

The PDU shall conduct an initial Assessment of the disclosure to determine if the complaint satisfies the requirements to be classified as being a Protected Disclosure. Should these requirements be met, the matter shall proceed onto the examination / Investigation stage.

9.1. Assessment

The Assessment Stage may involve seeking further information from the reporting person to ascertain whether there is "prima facie" evidence of a relevant wrongdoing. The complaint must be assessed to determine the exact nature of the disclosure and appropriate guidance provided when the matter may be more appropriate for resolution under another policy or process.

The PDU may carry out initial general enquires to support the assessment process.

If the PDM decides that there is no prima facie evidence that a relevant wrongdoing has occurred the procedure may be closed and/or, with the consent of the reporting person, referred to another relevant procedure. Also, failure of the reporting person to engage in timely communications with the PDU on any point of clarification may also warrant the submission being deemed incomplete by the PDM and the matter may be closed. In this instance, the reporting person can revert to the Protected Disclosures Unit and the complaint may be reopened.

In instances where the complaint is being closed, the reporting person shall be notified in writing, as soon as practicable, of the decision and of the reasons for that decision. The reporting person will be given an opportunity to request a Review of this decision. If no request for a Review has been received by the Protected Disclosures Unit within 10 days, the matter will be deemed to be closed.

The process of assessing a report following receipt shall also include a Risk Assessment of the potential exposure of the reporting person to penalisation. This process shall be carried out in consultation with the reporting person. Factors that the risk Assessment should take into account include:

- Whether the reporting person is concerned/anxious about penalisation.
- The nature of the wrongdoing alleged, such as the seriousness/nature of the allegations, the seniority or status of alleged wrongdoers, who will be impacted by any follow-up actions, etc.
- Specific vulnerabilities of the reporting person, such as their employment status (e.g. if they are on probation or on an agency contract etc.), protected characteristics, etc.
- Past history of the reporting person, such as previous issues the reporting person has had in the organisation, such as grievances or disciplinary action as well as previous Protected Disclosures and any ongoing matters.
- Past history of handling (or mishandling) of Protected Disclosures and/or penalisation complaints in the organisation.
- The degree to which it is possible to protect the reporting person's identity, having regard to the nature and subject of the allegations reported and
- Any issues identified by the reporting person (e.g. threats made against them or specific types of penalisation they are concerned about) and any suggestions or requests the reporting person might have to assist in their protection.

If during the Assessment stage, there is no engagement from the reporting person, and insufficient information to progress the matter within 10 days of a request for further information, the matter will be deemed to be closed.

If after Assessment the PDM concludes that there is prima facie evidence of a relevant wrongdoing, and that the disclosure meets the conditions prescribed by the Act, it will be treated as a "Protected Disclosure" and appropriate action to address the relevant wrongdoing shall be taken. Should there be a number of matters complained of, any matters which are not considered part of a Protected Disclosure, will be outlined to the reporting person. Reasons for this decision will be provided to the Reporting Person as well as an opportunity to request a Review of this decision.

Deputy Commissioner Security Strategy and Governance shall be notified that a Protected Disclosure has been received but no details that might identify the maker of the confidential disclosure should be provided.

In accordance with Section 204 of the Policing, Security and Community Safety Act 2024, any "Protected Disclosure" which could be classified as an "*incident of concern*" is required to be notified to 'Fiosrú'. (i.e. that a member of Garda personnel committed an offence or behaved in a manner that constitutes notifiable misconduct).

9.2. Examination/Investigation

Based on the nature of the information disclosed and/or the evidence that is then available the "*disclosure*" may be forwarded to a nominated investigator of at least Superintendent rank or Assistant Principal Officer grade for Examination and/or Investigation.

- An "Examination" may be in the form of a "scoping exercise" that seeks to ascertain relevant circumstances and criteria but without any fault-finding or attribution of blame.
- An "Investigation" will be more intensive and a requirement to afford fair procedures will arise.

On the completion of any Examination and/or Investigation, the reporting person will be notified of the outcome in writing, as soon as practicable. If the reporting person is not in agreement with the outcome of an Examination/Investigation, they will be provided with an opportunity to Request a Review of this outcome. If no request for a Review has been received by the Protected Disclosures Manager, within 10 days, the matter will be deemed to be closed and this will finalise the Protected Disclosure correspondence with the reporting person.

As indicated above at 6.4, it may be necessary as part of the duties of the PDM to engage external third parties, including independent experts, to ensure the duty to diligently follow up on Protected Disclosures is fully discharged. This may include the appointment of an external Protected Disclosures Examiner/Investigator where, in the view of the PDM, such an external appointment is necessary in all the circumstances. External expertise may be used to conduct or support the examination, investigation and / or review stages.

Where a review is requested the review shall be conducted by a worker senior to the person who conducted the original examination or investigation, namely at least Chief Superintendent rank or Principal Officer grade.

Any conflict of interest relating to an appointed Examiner/Investigator or Reviewer, which is raised by a reporting person, must be made in writing. The decision on the appropriate person to conduct an examination, investigation or review will be made by the Protected Disclosure Manager.

9.3. Other Mechanisms

If PDU receive a disclosure of information, which after assessment is classified as a Protected Disclosure but there is nothing to be gained by conducting an investigation into the wrongdoing, the matter can be closed without the need for a full Examination and/or Investigation. This may happen in any of the following scenarios:

- The wrongdoing is so minor in nature.
- There will be no potential criminal or disciplinary proceedings and no identifiable need to review systems or policies.
- The matter is so obvious that examining / investigating would not only be of no benefit but could be a waste of resources.

In such instances the reporting person will be provided an update outlining the reason for the closure and if that matter has transferred to another office. In all instances the protections as per the Act still apply, the reporting persons details or identifiable information will not travel to the alternate office. No further updates or outcomes will be reported to the reporting person.

9.4. Duplicate Reports

If the reported wrongdoing constitutes a protected disclosure, but where the allegations are being investigated or has already been investigated, the same wrongdoing will not be reinvestigated.

9.5. Feedback

The PDM shall provide "feedback" to the reporting person within a period of not more than 3 months from the date of acknowledgment of receipt of the report from the reporting person. Where no acknowledgment of receipt of report was sent to the reporting person (e.g. In the case of an anonymous disclosure), feedback will be provided to the reporting person where they subsequently make contact seeking same, 3 months from the date of expiry of the period of 7 days after the report was made.

The Act obliges the PDM to provide feedback at three-monthly intervals until the procedure relating to the report concerned is closed, when the reporting person has in writing requested updates and feedback. The information and feedback will be provided to the reporting person in confidence. If the reporting person initially opts not to be in receipt of feedback of their complaint, they may at a later stage seek updates and feedback on their complaint.

There is no obligation to provide the reporting person with information regarding the progress or outcome of any Criminal or Disciplinary process against another worker that may arise from a Protected Disclosure. That information is confidential between the employer and that other worker, it is sufficient to state that appropriate disciplinary action has been taken.

No information should be provided where to do so would be likely to prejudice any Disciplinary Investigation or Legal Action which may subsequently be taken.

9.6. Review Process

The PDU or the reporting person can request a review at the conclusion of each of the following Stages, if the matter is to be closed:

- Assessment Stage
- Examination/Investigation Stage

The Review Process is as follows:

1. PDU will notify the Office of Deputy Commissioner Security Strategy and Governance;

2. Deputy Commissioner Security Strategy and Governance appoints an appropriate senior manager to conduct a review;
3. The senior manager conducts a review;
4. The senior manager reports the outcome of the review to Deputy Commissioner Security Strategy and Governance;
5. Deputy Commissioner Security Strategy and Governance notifies the PDM;
6. PDM notifies the reporting person of the outcome.

The following points should also be noted in respect to making a Request for Review:

- On applying for a review, any reason(s) for the application should also be supplied, which should be based on objectively reasonable grounds.
- Should a Request for a Review be received outside the 10-day period from the notification being sent from the PDM/PDU, any reason for any delay should be outlined by the reporting person and the request shall be considered by the PDM.
- The review shall (where possible) be carried out by a person of higher rank/grade than the person who carried out the original process.
- This will not be a re-investigation of the disclosure, but an examination of the assessment/investigation process. The outcome of this assessment/investigation will represent a final internal examination of the matter. The reviewer should, therefore, consider:
    - Whether the correct procedures were followed
    - In the case of an investigation, whether the terms of reference were adhered to
    - Whether the conclusions/findings could or could not reasonably be drawn from the information/evidence on the balance of probability
- The outcome of the review will be final and there shall be no entitlement to further reviews of the same issue.

As part of An Garda Síochána's duty to diligently follow up on Protected Disclosures Deputy Commissioner Security, Strategy and Governance may appoint an external Reviewer where, in their opinion, such an external appointment is necessary in the circumstances.

9.7. File Closure Process

Protected Disclosures will be closed in the following instances:

- Complaint not deemed to be a Protected Disclosure.
- No Evidence of the alleged wrongdoing has been identified.
- Criminal instances - When the Investigation file has been completed and forwarded to the DPP.
- Discipline matters - When a Discipline file has been forwarded to Garda Internal Affairs by the Protected Disclosures Unit.
- Lessons learnt – When the PDU forwards the outcome of the Investigation to the most appropriate Policy Owner within An Garda Síochána for consideration.
- Where the alleged wrongdoing has been addressed in an alternate forum, e.g. WRC, Tribunal, or other Court proceedings.

On conclusion of an investigation, the Protected Disclosure file will be closed. The reporting person will be notified that the file has been closed. This will finalise communications with the reporting person, save in the event of a Request for Review process being initiated.

9.8. Complaint transfers to another agency

Should a situation arise in which the wrongdoing as detailed in a protected disclosure be transferred to another agency (e.g. Fiosrú), these other agencies are under no obligation to report progress updates or outcomes to the Protected Disclosures Unit (PDU) of An Garda Síochána. In such an instance, the functions of the PDU and the designated Protected Disclosures Manager (PDM) become defunct for the purpose of that file. As a result, the file will be closed with the PDU and the reporting person will be updated to reflect that they are now required to engage with the new agency in order to receive updates.

Should responsibility for the investigation of a wrongdoing as reported in a protected disclosure transfer to and be accepted by another agency (e.g. Fiosrú), the following will apply:

- The PDU and the designated Protected Disclosures Manager (PDM) will no longer have any responsibility for the management of the disclosure.
- The file will be closed and the reporting person will be advised of the closure and the fact that they are now required to engage with the new agency in order to receive updates.
- There will be no avenue for the reporting person to Request a Review of the Closure of the file with the PDU.
- The Garda Síochána Protected Disclosures Policy and Procedure will no longer apply, unless the complaint transfers back to An Garda Síochána.

It should also be noted there is an obligation on the PDU to inform Fiosrú of allegations of Incidents of Concern[5], in such circumstances Fiosrú may decide to investigate the wrongdoing themselves. The Reporting Person will be advised accordingly by the PDM.

10. Other Support Mechanisms

It is recognised that some Protected Disclosures may arise from a stressful incident. Additionally, some workers may find the process of making a Protected Disclosure stressful. Workers are encouraged to avail of the support mechanisms that are available within An Garda Síochána. Details are provided in the Employee Assistance Services web-page on the Garda Portal. The phone number for Employee Assistance Services is 01 6660390. Other services available include the Inspire Counselling Service, who can be contacted on 1800 817 433, and the KOPS app on Garda mobility devices.

The PDM and the designated personnel in the Protected Disclosures Unit will endeavour to deal sympathetically and professionally with all workers who make reports.

11. Related Documents

This procedure document should be read in conjunction with the applicable legislation:

- The Protected Disclosures Act 2014 as amended by the Protected Disclosures (Amendment) Act 2022. The 2022 Act transposes DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019 on the protection of persons who report breaches of Union law.
- Regard should also be had to the (EU) General Data Protection Regulation (GDPR) ((EU)2016/679) and the Data Protection Acts 1988/2018.
- "Form PD1" is at Appendix D.

12. Legal and Human Rights Screening

This document and all associated documentation has been Legal and Human Rights screened in terms of the respective obligations placed on An Garda Síochána for the subject area concerned.

[5] As per Section 204 of the Policing, Security and Community Safety Act 2024

13. Ethical Standards and Commitments

An Garda Síochána Personnel must observe and adhere to the standards and commitments set out in the Code of Ethics for An Garda Síochána and uphold and promote this Code throughout the organisation.

14. Post-Implementation Review

This document and all associated documentation will be reviewed twelve months from its date of effect and every three years thereafter or as appropriate.

15. Disclaimer

This document is not intended to, nor does it represent legal advice to be relied upon in respect of the subject matter contained herein. This document should not be used as a substitute for professional legal advice.

16. Policy Issues Log and Feedback Assessment

The Policy and Governance Coordination Unit (PGCU) maintains a Policy Issues Log. Where there are potential issues or feedback regarding the implementation of the responsibilities set out in this document, please forward a report to the PGCU section mailbox for urgent attention. All submissions will be recorded in the Policy Issues Log and forwarded to the Policy Owner for whatever action deemed necessary.

17. Data Protection Impact Assessment

In respect of the personal data processing duties associated with this document, a Data Protection Impact Assessment (DPIA) has been completed in accordance with the requirements of Regulation (EU) 2016/679 - General Data Protection Regulation (GDPR) and Regulation (EU) 2016/680 - Law Enforcement Directive.

18. Appendices

Appendix A – Other Avenues of Reporting

A.1. Responsible Person

Where a worker reasonably believes that the relevant wrongdoing primarily relates to the conduct of a person other than the worker's employer or relates to something for which a person other than the worker's employer has legal responsibility, disclosure can be made to that other responsible person pursuant to *Section 6* of the Act.

For example, if a public body engaged a contractor company and an employee of a contractor became aware of a relevant wrongdoing in relation to the public body in a work-related context, then it may be more appropriate for the disclosure to be made directly to the public body rather than the individual's own employer.

A.2. Prescribed Person/Body

A worker who reasonably believes that a relevant wrongdoing falls within the remit of a person/body specified in the Protected Disclosures Act 2014 (Disclosure to Prescribed Persons) Order 2020 as amended by the Protected Disclosures Act 2014 (Disclosure to Prescribed Persons) (Amendment) Order 2023 may make a Protected Disclosure to that prescribed body pursuant to *Section 7* of the Act. These Regulations are of limited application to An Garda Síochána, however, the Garda Síochána Ombudsman Commission (GSOC) is prescribed and if it considers that is desirable in the public interest it may investigate disclosures that relate to a member of An Garda Síochána. GSOC will become Fiosrú the Office of the Police Ombudsman (OPO) and be known as 'Fiosrú' upon the commencement of relevant sections of the Policing, Security and Community Safety Act 2024.

A.3. Minister of the Government

Where certain conditions are met, any worker employed in a public body may make a disclosure to the Minister who holds statutory responsibility for that body pursuant to *Section 8* of the Act. Thus, workers may make disclosures to the Minister for Justice if they reasonably believe that the information disclosed tends to show a relevant wrongdoing if one or more of the following situations also apply:

(i) The worker has previously made a disclosure of substantially the same information to their employer, other responsible person or prescribed person, (under *Section 6* or *7* of the Act, as above) but no "feedback" is provided to the worker within the period allowed or where feedback has been provided, the worker reasonably believes that there has been no follow-up or the follow-up has been inadequate.

(ii) The worker reasonably believes the head of the public body concerned is complicit in the relevant reported wrongdoing.

(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, e.g. an emergency or a risk of irreversible damage.

The reporting person is responsible for ensuring that the statutory pre-conditions for making a report to the Minister for Justice are satisfied so that it may qualify as a "Protected Disclosure". To help ensure that any such report receives appropriate attention by the Minister, the worker should expressly state that the disclosure is being made to the Minister pursuant to Section 8 of the Protected Disclosures Act 2014, as amended. The Minister is obliged within 10 calendar days of its receipt to transmit the disclosure to the Protected Disclosures Commissioner. Any further queries or correspondence from the reporting person should be referred to the Office of the Protected Disclosures Commissioner.

A.4. Legal Adviser

The Act allows a worker to make a disclosure while obtaining legal advice from a barrister, solicitor, trade union official or official of an “excepted body” (i.e. 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).

A.5. The Protected Disclosures Commissioner

The Protected Disclosures Commissioner is responsible for ensuring that the external reporting channels and procedures meet the requirements of *Section 10* of the Act. Its primary responsibility is to refer any reports it receives under the Act to the most appropriate prescribed person. Only as a last resort will the Protected Disclosures Commissioner directly follow-up on a report.

Appendix B – Sections 17 & 18 of the Act

B.1. Law enforcement

Section 17 of the Act provides procedures for disclosures concerning law enforcement matters i.e. the disclosure of relevant information that might reasonably be expected to facilitate the commission of an offence or prejudice or impair the following: -

(a) the prevention, detection or investigation of offences, the apprehension or prosecution of offenders or the effectiveness of lawful methods, systems, plans, or procedures employed for any of those matters,
(b) the enforcement or administration of, or compliance with, any law,
(c) lawful methods, systems, plans or procedures employed for ensuring the safety of the public or the safety or security of persons or property,
(d) the fairness of proceedings before a court or tribunal
(e) the security of a relevant institution, or
(f) the security of any system of communications of the Garda Síochána, the Defence Forces or a relevant institution.

Where a person is prescribed under *Section 7* of the Act in relation to the relevant information, the disclosure of such information concerning law enforcement matters are not regarded as "Protected Disclosures" unless made to:

(a) the worker's employer (*Section 6(1)(a)*),
(b) to a "prescribed person" or to the Protected Disclosures Commissioner (*Section 7*), or
(c) to a barrister, solicitor, trade union official or official of an excepted body in the course of the worker obtaining legal advice, (*Section 9*).

B.2. Security, defence, international relations and intelligence

The Act also provides specific rules and procedures for workers who in the performance of their duties have access to sensitive information that relates to preservation of the security of the State. *Section 18* limits the channels though which Protected Disclosures concerning such information can be made. The restrictions relate to the disclosure of information that might reasonably be expected to adversely affect the security of the State, the defence of the State, or the international relations of the State and information that might reasonably be expected to reveal or lead to the revelation of the identity of a person who has given information in confidence to a public body in relation to the enforcement or administration of the law, or any other source of such information that was given in confidence.

Disclosure of information of a nature to which *Section 18* applies will not constitute a "Protected Disclosure" unless it is made in the manner specified in *Section 6(1)(a)* (to the worker's employer), *Section 8* (to the Minister), *Section 9* (legal advisor etc.) or if it is made to the Disclosures Recipient (a sitting or retired High Court Judge appointed by An Taoiseach) in the manner specified in *Section 10*.

It is likely that any Protected Disclosure that might arise within An Garda Síochána will touch upon either law enforcement or security matters. In that, as with the making of disclosure concerning other matters, internal disclosures to the PDM pursuant to Section 6 is the recommended course.

Appendix C – Form PD1

An Garda Síochána
Protected Disclosures Submission Form (PD1 Form)

Before you complete this form, you should carefully read and understand the "*Policy / Procedures Document for the making of Protected Disclosures*" to ensure that the subject matter of your concern is covered by the Protected Disclosure Act 2014, as amended by the Protected Disclosures (Amendment) Act 2022. It is also recommended that you get advice either from Transparency International Ireland or by getting your own independent legal advice.

Please note that a Protected Disclosure, as defined in the Act, is a "***disclosure of information***" which, in your "***reasonable belief***" tends to show one or more "***relevant wrongdoings***" which came to your attention in a work-related context and is disclosed in the manner prescribed in the Act.

A reporting person who makes a report containing any information that he or she knows to be false commits an offence pursuant to Section 14A(2) of the Protected Disclosure Act 2014, as amended.

Section A – Personal Details:

I [______________________________] (Name of worker making the Protected Disclosure submission) wish to make a disclosure pursuant to the Protection Disclosures Act 2014 as amended by the Protected Disclosures (Amendment) Act 2022.

Name:	
Registration/Staff No.:	
Area/Place of Work:	
Phone No.	
Email:	
Address (optional):	

Section B – Updates

Throughout the Protected Disclosure Process, you are entitled to receive updates every three months in respect of your complaint. The Protected Disclosures Process has been developed into the following stages: assessment, examination and or investigation.

Do you wish to receive stage outcomes?	
Do you wish to receive updates every three months?	
Method of Communication, Post or Email?	
Please provide an address, if applicable:	

Section C - Notes for Workers making a Protected Disclosure:

1.	You are advised to familiarise yourself with the provisions contained in the Garda Síochána "*Policy/Procedures Document for the making of Protected Disclosures*".
2.	The original PD1 form will be retained by the Protected Disclosures Manager.
3.	The Protected Disclosures Manager will take all practical steps to ensure that the identity of a worker making a Protected Disclosure is not disclosed, save in accordance with Section 16(2) of the Protected Disclosures Act 2014, as amended.
4.	On determination that your complaint is a Protected Disclosure, the Protected Disclosures Manager will notify Deputy Commissioner Security Strategy and Governance.
5.	Fiosrú (when established) will be notified if the Protected Disclosure constitutes an "Incident of Concern" pursuant to Section 204 of the Policing, Security and Community Safety Act 2024.
6..	You are advised of the availability of the various organisational support mechanisms within An Garda Síochána, which are set out on the Employee Assistance Webpage on the Garda Portal.

Section D - Particulars of the Protected Disclosure:

1	Date of the alleged relevant wrongdoing (if known) commenced or was identified:
	[ ]
2	Has the alleged relevant wrongdoing occurred, is it still ongoing or is it likely to occur?
	[ ]
3	Has the alleged relevant wrongdoing already been disclosed to any other Section of An Garda Síochána, person/member of management and if so when and what action was taken?
	[ ]
4	Details of the alleged relevant wrongdoing (details should be clear & concise):
	[ ]
5	Any supporting information? If yes, please outline the nature of the supporting information.
	[ ]
6	Is the identity of the person(s) allegedly involved in the alleged relevant wrongdoing known to the discloser? If yes, please state name(s).
	[ ]
7	Any other relevant information:
	[ ]

Please select by ticking the Category of Wrongdoing(s) as per your complaint:

(a) Offenses: That an offence has been, is being or is likely to be committed;	[ ]
(b) Failure to Comply with Legal Obligations: 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) Miscarriage of Justice: That a miscarriage of justice has occurred, is occurring or is likely to occur;	[ ]
(d) Health and Safety Risks: That the health or safety of any individual has been, is being or is likely to be endangered;	[ ]
(e) Environmental Damage: That the environment has been, is being or is likely to be damaged;	[ ]
(f) Public Funds or Resources: 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;	[ ]
(g) Gross Mismanagement or Negligence: That an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement;	[ ]
(h) Breaches of EU Law: that a breach of specified EU law set out in the Directive has occurred, is occurring or is likely to occur;	[ ]
(i) Concealment or Destruction of Information That 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 or an attempt has been, is being or is likely to be made to conceal or destroy such information.	[ ]

Signature:

[______________________]

[ ]

Date of Submission: [__________]

This document will be treated as being a CONFIDENTIAL document