



Internal

CORPORATE SERVICES DIVISION

ComReg Protected Disclosures Policy (Internal)

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1. Policy Objective

- 1.1 ComReg is the statutory body responsible for the regulation of the electronic communications sector (telecommunications, radio spectrum, broadcasting transmission and premium rate services) and the postal sector in Ireland.
- 1.2 ComReg currently has the following codes in place:-
- [Code of Business Conduct including Conflict of Interest.pdf](#)
 - ComReg Code of Financial Management
- 1.3 One of ComReg's key objectives is that the organisation will be a centre of excellence in terms of its compliance with best practice in the area of Corporate Governance.
- 1.4 This policy is designed to support ComReg's values and ensure that workers can raise concerns without fear and provides a transparent process for dealing with concerns.
- 1.5 The objectives of this Policy are:
- (a) to facilitate the disclosure of wrongdoing;
 - (b) to encourage workers to report Protected Disclosures at the earliest opportunity and in an appropriate way, in the knowledge that their concerns will be taken seriously and investigated, where appropriate, and that their confidentiality will be respected in the manner provided by the Protected Disclosures Act 2014 as amended (the "PDA");
 - (c) to provide workers with guidance on how to raise those concerns;
 - (d) to reassure workers that they can report relevant wrongdoings without fear of reprisal;
 - (e) to reassure workers that they will receive appropriate assistance, support and protection when they make protected disclosures;
 - (f) to reassure workers that they will not to be penalised for reporting relevant wrongdoings; and
 - (g) to confirm that appropriate action will be taken against workers who make disclosures without a reasonable belief in the truth of the disclosure.

This policy covers all workers as defined in the PDA, which includes employees, consultants, contractors, trainees, part-time, full-time, casual workers, agency workers, volunteers and job candidates. It does not cover disclosures by members of the public, which are dealt with under a separate process. A designated person or persons will be responsible for receiving and following up on reports, maintaining communication with the reporting person and where necessary, requesting further information from and providing feedback to the reporting person.

- 1.6 This policy may be revoked, replaced or amended at any time and workers will be informed of any changes that are implemented.
- 1.7 Overall responsibility for these Procedures rests with the Chairperson and oversight rests with the Commission. Day-to-day responsibility for these Procedures is delegated to the Director of Corporate Services.
- 2. What is a Protected Disclosure?**
- 2.1 A Protected Disclosure is defined in the PDA as a disclosure of information which, in the reasonable belief of the worker, tends to show one or more 'relevant wrongdoings', which came to the attention of the worker in a work-related context and is disclosed in the manner prescribed in the PDA.
- 2.2 The following matters are 'relevant wrongdoings':
- (a) That an offence has been, is being or is likely to be committed;
 - (b) That a person has failed, is failing or is likely to fail to comply with any legal obligation, other than one arising under the worker's contract of employment or other contract whereby the worker undertakes to do or perform personally any work or services;
 - (c) That a miscarriage of justice has occurred, is occurring or is likely to occur;
 - (d) That the health and safety of any individual has been, is being or is likely to be endangered;
 - (e) That the environment has been, is being or is likely to be damaged;
 - (f) That an unlawful or otherwise improper use of funds or resources of a public body, or of other public money, has occurred, is occurring or is likely to occur;
 - (g) That an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement;
 - (h) That a breach of relevant EU law has occurred, is occurring or is likely to occur, or
 - (i) That information tending to show any matter falling within any of the preceding paragraphs (a) to (h) 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.
- 2.3 A worker must have a reasonable belief that the information disclosed tends to show a wrongdoing. The term "reasonable belief" does not mean that the belief has to be correct. A worker is entitled to be mistaken in their belief, so long as their belief was based on reasonable grounds.
- 2.4 The information must come to the attention of the worker in a work-related context, but a disclosure of any wrongdoing which is the worker's, or the worker's employer's, function to detect, investigate or prosecute, and does not consist of or involve an act or omission on the part of the employer, does not come within the terms, or attract the protections and redress, of the PDA.
- 2.5 The PDA also provides that legal advisors may be excluded from the protections of the PDA in some cases. The PDA provides that a disclosure of information in respect of which a claim to legal professional privilege could be maintained in legal proceedings is not a protected disclosure if it is made by a person to whom

the information was disclosed in the course of obtaining legal advice. In such cases, the legal advisor will not be able to gain the protections of the PDA in respect of a disclosure of such information.

- 2.6 The motivation of the worker for making a disclosure is irrelevant when determining whether or not it is a disclosure protected by the PDA. All disclosures will be dealt with regardless of the worker's motivation for making the disclosure, and the worker will be protected so long as the worker reasonably believes that the information disclosed tended to show a wrongdoing.
- 2.7 However, a disclosure made in the absence of a reasonable belief will not attract the protection of the PDA and this may result in disciplinary action against the discloser. In addition, disclosure of a wrongdoing does not confer any protection or immunity on a worker in relation to any involvement they may have had in that wrongdoing.
- 2.8 This policy is not intended to act as a substitute for normal day to day operational reporting or other internal employment procedures. The PDA is intended to deal with disclosures of relevant wrongdoings. A matter concerning interpersonal grievances exclusively affecting a worker, namely; grievances about interpersonal conflicts involving the worker and another worker, or a matter concerning a complaint by a worker (the reporting person) to, or about, the employer which concerns the worker exclusively, is not a relevant wrongdoing for the purposes of the PDA or this policy. Interpersonal grievances are generally dealt with under ComReg's Grievance or Dignity at Work procedures.

3. **Raising a concern**

- 3.1 The purpose of this policy is to ensure that workers can report Protected Disclosures internally and know that they will be dealt with appropriately.

Workers should make Protected Disclosures to ComReg's designated person(s) who are responsible for receiving and following up on reports, maintaining communication with the reporting person and where necessary, requesting further information from and providing feedback to the reporting person. The designated persons are Michael Foy, Head of Finance & Governance Corporate Services and Nicola Patten, Head of HR.

- 3.2 However, if a worker feels that it is not appropriate to report to the designated person, they should report any relevant wrongdoing to a Commissioner as appropriate, and confirm that they are making a Protected Disclosure in accordance with this policy.
- 3.3 If the person who receives a disclosure in a particular instance is not the designated person, the recipient should inform the designated person without delay of the details of the disclosure. For the avoidance of doubt, this can include informing the designated person of the identity of the reporting person.
- 3.4 ComReg has established internal reporting channels for the making of reports and for follow-up of said reports. The reporting channels are a dedicated means to allow disclosures be made by reporting persons to ComReg and are distinct and separate from other lines of communication within ComReg. For the purposes of

making reports, ComReg has a dedicated email address and phone number, with access to the email inbox or voicemail system limited to designated persons. Reports of disclosures can be made in writing to internalprotecteddisclosure@comreg.ie or verbally via the dedicated voice messaging system at **01 6338591** an alert will issue to the designated persons (see 3.1 above), or if requested by the reporting person, by way of a meeting with the designated person or such other person as set out in Paragraph 3.3.

- 3.5 The contents of any disclosure will be kept secure and confidential and will only be available to the designated person or other members of their team or other appropriate persons, as required. For details regarding what information should be included in the report please see Appendix A.
- 3.6 If a worker is uncertain whether a concern is a Protected Disclosure within the scope of this policy, he/she should seek guidance from the individuals referred to at Paragraph 3.1 above. In any event an initial assessment will take place to determine whether or not the report should be dealt with under this Policy.
- 3.7 Workers who make a protected disclosure will be informed of who is handling the matter, how they can make contact with them, and if there is any further assistance required.
- 3.8 Workers are not required or entitled to investigate matters themselves to find proof of their suspicion and should not endeavour to do so. All workers need to do, and should do, is disclose the information that they have, based on a reasonable belief that it discloses a wrongdoing.

Workers should also be satisfied that the information is necessary to disclose that wrongdoing and should not access, process, disclose or seek to disclose information about individuals that is not necessary for the purpose of disclosing the wrongdoing.

4. **Record Keeping**

Disclosures of information are likely to be received from the discloser in either hard copy format, electronic form or orally. Records of every report received should be kept in compliance with relevant confidentiality requirements and subject to the consent of the discloser. Records should be kept in a durable and retrievable form. Oral reporting, and any meeting with the discloser and witnesses, should be documented in the form of accurate minutes of the conversation/meeting. The discloser/witness should be offered the opportunity to check, rectify and agree the minutes of the conversation by signing them. The written record should be stored in a secure location to which access is limited to an identified individual (or individuals). A log should be maintained of those who access the secure location and the times of access. Where possible, a copy of the written record of the oral disclosure should be provided to the discloser to ensure the accuracy thereof.

5. Confidentiality

- 5.1 The PDA provides that a person to whom a Protected Disclosure is made, and any person to whom a Protected Disclosure is referred in the performance of that person's duties, shall not, without the explicit consent of the reporting person, disclose to another person the identity of the reporting person or any information that might directly or indirectly identify the person by whom the Protected Disclosure was made, except where:
- (a) the person to whom the Protected Disclosure was made reasonably considers the disclosure of information may be necessary for the purposes of the receipt or transmission of, or follow up on, reports as required under the PDA;
 - (b) the disclosure is a necessary and proportionate obligation imposed by European 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 ;
 - (c) the person to whom the Protected Disclosure was made or referred shows that they took all reasonable steps to avoid disclosing any such information;
 - (d) the person to whom the Protected Disclosure was made or referred reasonably believes that disclosing any such information is necessary for the prevention of serious risk to the security of the State, public health, public safety or the environment.
 - (e) the disclosure is otherwise necessary as required by law.
- 5.2 All reasonable steps will be taken to protect the identity of the discloser. Where it is decided that it is necessary to disclose information that may or will disclose the identity of the discloser, the discloser will be informed of this decision in writing before the information concerned is disclosed unless such notification would jeopardise:
- (a) the effective investigation of the relevant wrongdoing concerned,
 - (b) the prevention of serious risk to the security of the State, public health, public safety or the environment, or
 - (c) the prevention of crime or the prosecution of a criminal offence.
- 5.3 Any such notification will also include the reasons for the disclosure. The discloser may request a review of this decision and a review should be carried out, where practicable. Workers who are concerned that their identity is not being protected should notify their employer.
- 5.4 ComReg does not encourage workers to make disclosures anonymously. Proper investigation may be more difficult or impossible if ComReg cannot obtain further information from the reporting person. It is also more difficult to establish whether any allegations are credible. However, anonymous disclosures made by workers are not excluded from the protection of the PDA and we will act upon such disclosures to the extent that this is appropriate and possible.

- 5.5 Workers who are concerned about confidentiality should discuss their concerns with the individuals referred to at Paragraph 3.1 above and they can ensure that appropriate measures can then be taken to preserve confidentiality.

6. **Assessment, Investigation and Outcome**

- 6.1 As set out above, the designated person will be responsible for receiving and following up on reports, maintaining communication with the reporting person and where necessary, requesting further information from and providing feedback to the reporting person. In a case of conflict, for example where the designated persons are implicated in the alleged wrongdoing, an alternative designated person can be appointed.
- 6.2 When a disclosure of alleged wrongdoing is made, the designated person will acknowledge, in writing, to the reporting person receipt of a disclosure within 7 days of its receipt. The acknowledgement will also provide further information about the protected disclosures process and enclose this Policy; provide information in relation to the protection of identity of the discloser and protection from penalisation; and provide information in relation to follow-up and feedback.
- 6.3 A screening process will then take place which should involve an initial assessment of the disclosure to seek to determine if there is prima facie evidence that a relevant wrongdoing may have occurred. This initial assessment may not be solely carried out by the designated person but can be delegated to another authorised person, as appropriate. If it is unclear whether information qualifies as a Protected Disclosure, ComReg will generally err on the side of caution and treat the information as a Protected Disclosure (and protect the identity of the discloser) until satisfied that the information is not a Protected Disclosure.

It may also be necessary, as part of the screening process, to differentiate between Protected Disclosures and interpersonal grievances exclusively affecting the worker and determine the appropriate procedure to be used. The report should be assessed to determine the nature of the information disclosed and the procedure or procedures that is / are most appropriate to be used to investigate the individual elements of the allegation. If, having assessed the report, it is deemed to relate solely to an interpersonal grievance exclusively affecting the worker then the reporting person should be encouraged to utilise other processes (for example, ComReg's Grievance Procedure, Disciplinary Policy, or Bullying and Harassment Prevention Policy) and will be told that the report will not be considered under the Protected Disclosures Policy. If, having assessed the report, there is a mix of different issues (some involving a protected disclosure, some involving an interpersonal grievance exclusively affecting the worker) then the appropriate process / processes will be applied to deal with each of the issues.

- 6.4 If the designated person determines that there is prima facie 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. The risk assessment should consider whether the possible relevant wrongdoing is serious or minor, whether it is something that can be investigated or not, and, if it can be investigated, what steps should be taken as part of such an investigation. If an investigation is required, the nature and extent

of the investigation will be considered. This could consist of an informal approach for less serious wrongdoings and a detailed and extensive investigation of serious wrongdoings. The obligation of confidentiality set out in section 4 above will also be respected in any investigation. However, the nature and extent of the investigation is a matter to be determined at the discretion of ComReg.

- 6.5 Records will be maintained in line with the obligations contained in section 16C of the PDA, the obligation of confidentiality under section 16 of the PDA and with relevant obligations under the GDPR and the Data Protection Acts.
- 6.6 ComReg will provide feedback to the worker who made the disclosure within a reasonable period and no later than three months of acknowledgement of receipt of the report of a disclosure, and at three month intervals thereafter, if so requested. Sometimes the need for confidentiality may prevent ComReg from giving specific details of the investigation and/or any disciplinary action taken as a result. Workers should treat any information about the protected disclosure process as confidential.
- 6.7 If ComReg conclude that a worker has made allegations without reasonably believing them to be true, or made disclosures outside of the organisation in a manner that is not prescribed in the PDA, then the worker may be subject to disciplinary or other appropriate action.
- 6.8 If a worker is not satisfied with the way in which his/her concern has been handled, he/she can seek a review as provided for in section 10 below.

7. **Protection for disclosers**

- 7.1 Workers must not be penalised for making a Protected Disclosure. Penalisation means 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 the worker and includes suspension, lay-off, dismissal, demotion, loss of opportunity for promotion, transfer of duties, change of location of place of work, reduction in wages, changes in working hours, the imposition or administering of any discipline, reprimand, or other penalty (including financial penalty), unfair treatment, coercion, intimidation, harassment, ostracism, discrimination, disadvantage, unfair treatment, injury, damage, loss, threat of reprisal, withholding of training, a negative performance assessment or employment reference, failure to convert a temporary employment contract into a permanent one (where the worker had a legitimate expectation that they would be offered permanent employment), failure to renew or early termination of a temporary employment contract, harm including to the worker's reputation or financial loss, blacklisting on the basis of a sector or industry-wide informal or formal agreement, early termination of a contract for goods or services, cancellation of a licence or permit or psychiatric or medical referrals. Any form of penalisation is prohibited and the fact that a type of penalisation is not specifically listed above does not mean that it cannot be penalisation under the PDA.
- 7.2 Workers should ensure that they do not cause detriment to another person because the other person or a third person has made a protected disclosure. A detriment in

this context is any act or omission referred to in the definition of penalisation above.

7.3 If a worker is involved in penalising or causing a detriment to another person, he/she may be subject to disciplinary or other appropriate action. Also, in some circumstances, where a detriment is suffered, the person who suffered the detriment could have a right to sue the staff member personally for damages.

7.4 If a worker who has made a Protected Disclosure believes that he/she has suffered any such treatment, he/she should immediately inform one of the individuals referred to at Paragraph 3.1 and 3.2 above. If the matter is not remedied the worker should raise it formally using ComReg's Grievance Procedure.

8. **Protection of the rights of a respondent**

8.1 Where an allegation is made against an individual (the respondent), it is important to ensure that the respondent is afforded appropriate protection. The procedures for dealing with allegations against an individual should, therefore, comply with the general principles of natural justice and fair procedures.

8.2 In many cases, the respondent's right to fair procedures may include a right to challenge the evidence against them. This right will need to be balanced against rights contained in the PDA, such as the discloser's right to have their identity protected. This may be a particular challenge where a disclosure is made anonymously.

8.3 Whether it is necessary to disclose the identity of the discloser, or not, will depend upon the facts of the case and specifically, whether any allegation is made against an individual and the nature of that allegation. The person who receives the disclosure will need to consider such matters when determining whether a disclosure can be investigated and the nature of any investigation.

8.4 While an investigation under this policy is different to a grievance, bullying and harassment prevention, or disciplinary, investigation, there are certain key themes and common features and the nature of any investigation under this policy will be informed by the procedures that normally apply when other allegations are investigated. The person investigating will need to be mindful that, if the investigation comes to the conclusion that some form of wrongdoing has occurred, the report that issues may need to be used in a subsequent disciplinary process. As a result, it should be able to withstand scrutiny as part of any disciplinary process and there should, where possible, be strong commonality of approach between such procedures.

9. **Feedback**

9.1 Workers making disclosures will be provided with periodic and appropriate confidential feedback in relation to the matters disclosed and will be advised when consideration of the disclosure is complete, except in exceptional cases.

9.2 Feedback will be provided to the reporting person within three months of acknowledgment of receipt of the report of a disclosure or if no acknowledgment is sent within three months of receipt of the report. Where the reporting person

requests in writing that they wish to receive further feedback after the initial three month period then ComReg will do so at intervals of three months until the procedure relating to the report is closed.

- 9.3 Feedback is defined under the PDA as the provision to the reporting person of information on the action envisaged or taken as follow-up and the reasons for such follow-up. Follow-up is any action taken by the recipient of a report, or a person to whom the report is transmitted, to assess the accuracy of the information and, where relevant, to address the wrongdoing reported. Therefore, follow-up includes the assessment and investigation of the report of a disclosure and actions taken to address the wrongdoing. This may, or may not, include the outcome of an investigation, depending on circumstances of the case.
- 9.4 When providing feedback no information will be communicated that could prejudice the outcome of the investigation or any action that ensues (e.g. disciplinary, or other legal action, including prosecution). There is also no obligation to inform the reporting person of the commencement, or progress, or outcome, of any disciplinary process involving another worker which may arise on foot of an investigation occasioned by a protected disclosure.
- 9.5 Any feedback given is provided in confidence as part of the reporting process and the process of ComReg addressing the report. The feedback should not be disclosed further by the reporting person, other than to their legal advisor or trade union representative, or unless the information forms part of a further protected disclosure being made via another channel.

10. **Review**

- 10.1 A party affected by any of the following processes may seek a review of:
- (a) a decision made to disclose the identity of the discloser (except in exceptional cases);
 - (b) the conduct or outcome of any follow-up actions (e.g. an assessment / investigation) undertaken in respect of the disclosure; and/or
 - (c) the conduct or outcome of any investigation in respect of any complaint of penalisation, but that review will take place pursuant to the Grievance Procedure.
- 10.2 Any review will be undertaken by an appropriate reviewer who has not been involved in the initial assessment, investigation or decision. The person affected will be informed of the reviewer when they are informed of the relevant decision or outcome. The reviewer will be the person who is determined by ComReg to be most appropriate in the case and ComReg may determine that this should be an internal or external person depending upon the circumstances. The review will generally be carried out by a person of at least equivalent (if not more senior) level of seniority as the person who carried out the original process.
- 10.3 The person affected should generally confirm an intention to seek a review within 5 working days of notification of the decision/outcome they wish to have reviewed and include the reason(s) they are seeking a review. The role of the reviewer will not be to re-investigate the matter in question but to address the specific issues the person affected feels have received insufficient consideration.

10.4 Where a decision is taken to disclose the identity of the discloser, where at all possible, the discloser should be offered a review before their identity is disclosed.

10.5 The outcome of the review will be final and there is no entitlement to two reviews in respect of the same issue.

11. **Support**

11.1 An investigation process can be a stressful process and if any worker is finding that process stressful they can contact ComReg's employee assistance programme, which is run by the VHI Corporate Solutions. More information on the services and how to avail of them can be found at eap@vhics.ie which is accessible directly while in the office. The phone number is 1800995956. The service is strictly confidential.

12. **Disclosure outside of ComReg**

12.1 ComReg encourages workers to make disclosures internally, so that ComReg can deal appropriately with the concerns raised. A worker may also make a disclosure to persons outside of ComReg in certain circumstances. Different requirements need to be met in different cases, as set out at (a) to (f) below:

(a) **Other responsible person**

Where the worker reasonably believes that the relevant wrongdoing which the disclosure tends to show relates solely or mainly to the conduct of a person other than the worker's employer or something for which that other person has legal responsibility, then the worker may make a disclosure to that other person.

(b) **A prescribed person**

Certain persons have been prescribed to receive disclosures of relevant wrongdoings relating to specific matters. These prescribed persons include the heads or senior officials of a range of statutory bodies. The prescribed persons are contained in Statutory Instruments made under section 7(2) of the Protected Disclosures Act 2014 namely S.I. No. 367 of 2020 and S.I. No. 524 of 2023, links to the S.I.s: [S.I. No. 367 of 2020](#) and [S.I. No. 524 of 2023](#)

A worker may make a disclosure to a prescribed person if the worker reasonably believes that the relevant wrongdoing falls within the description of matters in respect of which the person is prescribed. In the case of such a disclosure, the worker must also reasonably believe that the information disclosed, and any allegation contained in it, are substantially true. Workers who wish to make such a disclosure should follow any procedures which the prescribed person has in place for doing so.

(c) **A Minister of the Government**

Current and former employees of ComReg may make a disclosure to a Minister with responsibility for ComReg in whom any functions related to ComReg, whether statutory or otherwise, are vested. Disclosures may also be made to a Minister of State to whom any such function is delegated.

Accordingly, workers covered by this policy may make a disclosure to the Minister for Environment, Climate and Communications, the Minister for Finance or the Minister for Public Expenditure and Reform, and any other relevant Minister.

In order to make a disclosure to a Minister, the worker must also meet one of the following conditions:

- (i) the worker has previously made a disclosure of substantially the same information to ComReg, other responsible person, prescribed person, or relevant Minister, as the case may be, but no feedback has been provided to the worker in response to the disclosure within the period allowed, or, where feedback has been provided, the worker reasonably believes that there has been no follow-up or that there has been inadequate follow-up;
- (ii) the worker reasonably believes the head of the public body concerned is complicit in the relevant wrongdoing reported; or
- (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, such as where there is an emergency situation or a risk of irreversible damage.

Disclosures received by Ministers are required to be forwarded to the Protected Disclosures Commissioner by the Minister, without having been considered by the Minister.

(d) The Protected Disclosures Commissioner

A disclosure may be made directly to the Protected Disclosures Commissioner (the “Commissioner”). As with a disclosure to a prescribed person, the worker must reasonably believe that the information disclosed, and any allegation contained in it, are substantially true. The worker should follow any procedures published by the Commissioner when making a disclosure to the Commissioner.

(e) A legal adviser

A disclosure may be made by a worker in the course of obtaining legal advice from a barrister, solicitor, trade union official or official of an excepted body (as defined in the PDA).

(f) Alternative external disclosures (in limited circumstances)

It is preferable for workers to make disclosures to ComReg in the first instance and, if that is not appropriate, to use one of the disclosure options at (a) to (e) above. It will rarely be appropriate to make an alternative external disclosure 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 PDA. The relevant requirements are set out in section 10 of the PDA as amended by section 13 of the Amendment Act 2022. See the requirements in the following link: [Section 10](#)

13. Annual Report

- 13.1 The PDA provides that every public body shall provide to the Minister not later than 1 March in each year the following information in relation to the immediately preceding calendar year in a form which does not enable the identification of the reporting person or persons involved:
- (a) the number of reports made to the public body;
 - (b) confirm whether the relevant wrongdoing concerned was a breach;
 - (c) the number of investigations and proceedings opened by the public body;
 - (d) the number of investigations and proceedings closed by the public body, the outcome of the investigation or proceedings and the decision taken by the public body; and
 - (e) the estimated financial damage and the amounts recovered following any investigation and proceedings.
- 13.2 ComReg will prepare and publish a report on its website not later than 31 March each year in respect of the immediately preceding calendar year containing the following information:
- (a) A statement confirming that ComReg has in place internal and external reporting channels and procedures, and
 - (b) The information provided to the Minister contained at section 13.1(a) to (e)

14. Communication and Review

- 14.1 This policy will be communicated to workers by the Head of Human Resources. Workers are bound by the terms of this policy but ComReg reserves the right to review and amend this policy when ComReg determines this appropriate and workers will be informed of any such amendments.
- 14.2 ComReg will review this policy at regular intervals and reserves the right to update and amend in accordance with changes in practice.
- 14.3 If any worker wishes to receive clarification on this policy and/or suggest improvements, they should contact the Head of Human Resources.

15. Information that should be provided in a disclosure

- 15.1 Workers should be able to make disclosures in accessible formats e.g. verbally, electronically or in writing. Any person to whom a report is made or transmitted will keep a record of every report made to them, including anonymous reports. When a disclosure which appears to be a protected disclosure is made verbally it should be documented by the recipient. If a meeting takes place in person or remotely, subject to the consent of the reporting person, the meeting may be recorded by the person receiving the report, or minutes may be taken. If a recorded telephone line or voice messaging system is used, a recording or transcript of the report may be kept, with the consent of the reporting person. If the call is not recorded, minutes of the call may be made. The discloser should be asked to check, rectify and confirm the information provided to avoid dispute at a later date in relation to the information disclosed.

- 15.2 A list of the details that it is recommended should be included in a disclosure is to be found at Appendix A of this Policy. All records of disclosures should be securely maintained so as to comply with the requirements of confidentiality under PDA and with relevant obligations under Data Protection legislation. In addition, records shall be retained for no longer than is necessary and proportionate to comply with the provisions of the PDA or any other legislation.

APPENDIX A

Details that should be included in a disclosure

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

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