

Office of the Comptroller and Auditor General

Report under Section 22 of the Protected
Disclosures Act 2014 for the period 1 January to 31
December 2022

Background

The Protected Disclosures Act 2014 provides for the protection of workers from dismissal or other detriment suffered as a result of their raising concerns regarding what they reasonably believe are potential wrongdoings that have come to their attention in the workplace. The Act sets out a number of ways in which disclosures can be made – for example, to a person's employer and, in relevant circumstances, to an external 'prescribed' person.

Each public body is required (under Section 22 of the 2014 Act) to publish an annual report setting out the number of protected disclosures received in the preceding year and the actions taken (if any). The report must not result in persons making disclosures being identifiable.

This report under Section 22 of the Act covers the period 1 January to 31 December 2022.

Protected disclosures received about the Office of the Comptroller and Auditor General in 2022

One disclosure was received in 2022 (2021: no reports) in respect of alleged wrongdoing on the part of a staff member of the Office of the Comptroller and Auditor General. The reported matter was reviewed by a senior member of staff in accordance with the procedure set out in the Office's 'Speak-up' policy, available [here](#).

Protected disclosures received by the Comptroller and Auditor General as a prescribed person in 2022

The Comptroller and Auditor General is a prescribed person under the protected disclosures legislation (Statutory Instrument 339 of 2014). This means that workers can make disclosures to the Comptroller and Auditor General about concerns they have arising from information gained in the course of their employment, relating to the improper use of public funds or resources, or concerning value for money in respect of entities that fall within the remit of the Comptroller and Auditor General. The Comptroller and Auditor General is also named in section 17 of the 2014 Act as the external person to whom workers may make protected disclosures containing taxpayer information.

Any disclosures received by the Comptroller and Auditor General as a prescribed person can only be investigated and reported upon in a way that is consistent with and appropriate to the role, statutory rights and duties of his/her Office i.e.

- as part of a statutory audit of annual financial statements within his/her remit
- through an inspection carried out under the provisions of section 8 of the Comptroller and Auditor General (Amendment) Act 1993 or
- through an examination carried out under section 9 of the 1993 Act.

The Comptroller and Auditor General does not have a general or separate power to investigate disclosures received and/or to report on such matters separate from those functions.

In 2022, there were 13 reports to the Office of the Comptroller and Auditor General of alleged wrongdoing that it was stated had come to the attention of the reporters in the course of their employment and that related to bodies within the remit of the Comptroller and Auditor General (2021: 14 cases).

Five of the reports received in 2022 were on an anonymous basis (2021: seven cases).

In each of the 13 cases, the matters reported to the Comptroller and Auditor General were referred to the relevant audit team to be taken into account, as appropriate, in the planning of subsequent audit work in respect of the relevant body/bodies.

Disclosure procedures

Further information about the procedures in place to allow for the making of disclosures to the Office of the Comptroller and Auditor General, and about how such disclosures are handled, is available [here](#).

Office of the Comptroller and Auditor General
1 March 2023