

# Office of the Comptroller and Auditor General

Report under Section 22 of the Protected  
Disclosures Act 2014 as amended by the Protected  
Disclosures (Amendment) Act 2022 for the period 1  
January to 31 December 2025

## *Background*

The Protected Disclosures Act 2014 as amended by the Protected Disclosures (Amendment) Act 2022 (the Protected Disclosures Act) 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 a work-related context. The Protected Disclosures 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 Protected Disclosures Act) to publish an annual report containing confirmation that internal reporting channels and procedures and, as applicable, external reporting channels and procedures are in place together with details of the operation of these channels in the previous calendar year. The report must not result in persons making disclosures being identifiable.

This report under Section 22 of the Protected Disclosures Act covers the period 1 January to 31 December 2025.

## *Internal reporting channels and procedures of the Office of the Comptroller and Auditor General*

The Office encourages internal reporting of all wrongdoing and operates a “Speak up” policy for internal reporting of wrongdoing. Detailed information for ‘workers’ on how to ‘Speak Up’ in confidence and in the knowledge that their concerns will be investigated thoroughly, fairly and without reprisal is provided in our ‘Speak Up’ policy [here](#).

## *Protected disclosures received to the Office of the Comptroller and Auditor General’s internal channel in 2025*

No disclosures were received in 2025 (2024: nil) in respect of alleged wrongdoing on the part of a staff member of the Office of the Comptroller and Auditor General.

### *External reporting channels and procedures of the Office of the Comptroller and Auditor General*

The Comptroller and Auditor General (C&AG) is a prescribed person under the legislation in relation to alleged wrongdoing relating to improper use of public funds and resources or to matters concerning value for money in respect of entities that fall within the remit of the C&AG.

The Comptroller and Auditor General is also named in section 17 of the Protected Disclosures Act as the external person to whom workers may make protected disclosures containing taxpayer information.

Independent and autonomous external reporting channels and procedures for dealing with protected disclosures have been in operation for calendar year 2025. 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](#).

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.

### *Protected disclosures received by the Comptroller and Auditor General as a prescribed person in 2025*

In 2025, 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 a work-related context and that related to bodies within the remit of the Comptroller and Auditor General (2024: 17 reports).

7 of the reports received in 2024 were on an anonymous basis (2024: 8 reports).

34 reports were undergoing follow-on action in the calendar year. These reports, including 9 reports received in 2025, 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.

The follow-on action undertaken on twenty-one reports was closed out in the calendar year. The average term of follow-on actions closed in the calendar year was 82 weeks (median 78 weeks). Follow-on actions, in the context of the work of the Office of the Comptroller and Auditor General, refer to matters considered as part of annual financial audits and consequently, on average, span at least one audit cycle.

**Office of the Comptroller and Auditor General**  
**23 March 2026**