

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 2020

Background

The Protected Disclosures Act 2014 provides for the protection of employees from dismissal or other detriment suffered as a result of raising in good faith a concern regarding potential wrongdoing that has 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 some circumstances, to an external ‘prescribed’ person.

The Comptroller and Auditor General is a prescribed person under the protected disclosures legislation (Statutory Instrument 339 of 2014). This means that disclosures about any matter relating to improper use of public funds and resources or concerning value for money in respect of entities that fall within the remit of the Comptroller and Auditor General can be made to the Office. The Comptroller and Auditor General is also named in the Act (section 17) as the external person to whom protected disclosures containing taxpayer information should be made.

Any disclosures made to the Comptroller and Auditor General may, if required, be investigated and reported upon in a way that is consistent with and appropriate to the role, statutory rights and duties of the Office i.e. as part of a statutory audit, or 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 power to investigate and/or report separate from those functions.

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](#).

Protected disclosure reports in 2020

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 action taken (if any). This 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 2020.

In 2020, there were 11 reports to the Office 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 (2019: 21 cases). Five of the reports were on an anonymous basis. In each case, the matters reported were referred to the relevant audit team to be taken into account, as appropriate, in the planning of subsequent audit work.

15 March 2021