

# 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 2021

## *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 employees can make disclosures to the Office of 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 the Act (section 17) as the external person to whom protected disclosures containing taxpayer information should be made.

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 the Office i.e. as part of a statutory audit; 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.

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 2021*

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 2021.

*Protected disclosures received about the Office of the Comptroller and Auditor General*

There were no protected disclosures received in 2021 in respect of alleged wrongdoing concerning the Office of the Comptroller and Auditor General or its staff (2020: no reports).

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

In 2021, there were 14 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 (2020: 11 cases). Seven of the reports received were on an anonymous basis (2020: five cases). In each case, 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.

There was also one report 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 that did not fall within the remit of the Comptroller and Auditor General. In this instance, the information received was brought to the attention of the relevant authority.

**Office of the Comptroller and Auditor General  
29 June 2022**