

Office of the Comptroller and Auditor General

Report under Section 22 of the Protected Disclosures Act 2014 for the period 1 January 2016 to 31 December 2016

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 such disclosures made can only be investigated and reported upon by the Comptroller and Auditor General in a way that is consistent with and appropriate to the role, statutory rights and duties of the Office.

A document called *Policy and Procedures for Disclosures to the Office of the Comptroller and Auditor General* is available [here](#).

Annual Report 2016

Each public body is required (under Section 22 of the 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 2016 to 31 December 2016.

Four matters that came to the attention of the reporters in the course of their employment, and that related to bodies within the remit of the Office of the Comptroller and Auditor General were reported to the Office between 1 January and 31 December 2016. Three additional matters reported on an anonymous basis included claims that the persons making the report had received the information in the course of their employment. In each case, the matters reported were referred to the relevant audit team to be taken into account, as appropriate, in the planning of future audit work.

Within the period covered by this report, no disclosures to the Office were made by staff members of the Office or by others in relation to the work of the Office.

6 March 2017