



Coimisinéir um Nochtadh Cosanta
Protected Disclosures Commissioner

Annual Report 2025

We facilitate reports of
wrongdoing in the workplace





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Protected Disclosures Commissioner



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Message from the Protected Disclosures Commissioner

This is my third annual report as Protected Disclosures Commissioner since I was appointed as the first Commissioner in January 2023.

The main purpose of our Office is to transmit reports of wrongdoing to the body or person most appropriate to follow-up on those reports. In some limited circumstances, I accept reports for investigation. We have now completed three full years of operation and received and transmitted or accepted over 950 reports.

Calling out wrongdoing helps to safeguard workers and the public. It is imperative that those who make legitimate reports of wrongdoing are protected and that their reports are correctly followed up. For this reason, organisations must take reports of wrongdoing seriously. Such reports should be considered an important tool in good corporate governance and should be correctly followed up to identify and stop any wrongdoing.

Properly following up reports of wrongdoing fosters and encourages a culture of accountability, integrity and transparency. I have pointed out that ignoring or avoiding dealing with reports of wrongdoing, and potentially allowing wrongdoing to continue, on the basis, for example, of a technicality is neither good governance nor proper management.

Reporting wrongdoing takes courage and conviction. In many cases, reports are made out of a strong sense of duty to call out and stop wrongdoing. However, it has become evident from our work over the last three years that some reporters misunderstand or even possibly misuse the protected disclosures process.

Although we don't assess the merits of a report before transmitting it, we do examine the contents to identify the most appropriate recipient. During this examination it is noticeable that a considerable number of reports are in fact employee grievances, interpersonal disputes or complaints from people who are unhappy about a matter rather than reports of wrongdoing within the meaning of the legislation.

Some reports are also copied to several, and in some cases very many, other recipients, for example to ministers, state agencies, media organisations, An Garda Síochána and others. If the report is in fact a protected disclosure copying it to multiple recipients is neither appropriate nor helpful.



Making a report under the Act is not a decision to be taken lightly and we encourage anyone thinking about doing so to seek appropriate advice and to carefully consider whether their intention is to disclose information which could show one or more relevant wrongdoings that have come to their attention as a worker, in a work-related context. If it does not, it may be that an alternative avenue of communication, complaint or appeal may be more appropriate. Using the protected disclosures process for the wrong purpose is unhelpful and inappropriate. It diverts resources that should be focused on investigating and stopping actual or potential wrongdoing.

It is also important to emphasise to reporting persons, that reports do not need to be lengthy, or to be written in legalistic language. We encourage reporting persons to tell us in their own words about the wrongdoing they wish to report.

In our first three years of operation we have dealt with 956 disclosures; 283 in 2023 and 262 in 2024 and in 2025 we experienced a sharp increase to 411 reports made. I do not believe this increase is indicative of a major increase in wrongdoing being reported given, as I have outlined above, the inappropriate or mistaken use of the process for other purposes.

In my 2024 annual report, I drew attention to the comparatively low level of reporting from workers in the private sector in the first two years of our existence. While such reports remain in the minority, we did observe an increase in the receipt of such reports in 2025. It can be difficult to find an appropriate recipient for reports relating to non-regulatory matters in private sector businesses, particularly if the reporter has expressed concern about penalisation.

All private sector employers with more than 50 staff are required to establish, maintain and operate internal reporting channels for the receipt of reports under the Act. However, there is nothing to prevent, and I would encourage, smaller employers to promote a culture of speaking up in the workplace by putting in place appropriate procedures to facilitate this.

An issue I continue to draw to the attention of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, who has responsibility for the protected disclosures regime, is the unrealistic and unhelpful time limits set out in our governing legislation regarding deadlines within which reports are to be dealt with. Despite me bringing this unsatisfactory situation to attention of the Department for four years now, even before the legislation was enacted, it is most disappointing that it continues to present a problem for people making reports, for bodies dealing with reports and for our Office.

While examining reports and seeking to identify an appropriate recipient, we have come across areas where there appears to be a regulatory gap. Where we find such gaps, we bring them to the attention of the competent authorities. These need to be addressed by Government to protect the public.



Once such gap I drew attention to in the past was in the very important and sensitive area of home care. I very much welcome the positive developments that have taken place, in this area, including the publication of the Health (Amendment) (Home Support Providers) Bill 2025.

Unfortunately, no such progress has been evident in relation to accommodation centres for international protection applicants, the majority of which still remain outside the remit of HIQA inspections. This, in my view, is unacceptable and should be addressed.

We have received several reports about financial, governance and other issues in sports and social clubs and other voluntary bodies. In some cases, either because of the status and structure of the entity, or the nature of the alleged wrongdoing we could not identify an appropriate body and had no option but to accept the report as recipient of last resort. Given that I have no powers of enforcement or sanction, the outcome of such follow-up will likely be limited.

Having examined some reports relating to alleged wrongdoing in a trade union, it emerged that there may be a regulatory gap when it comes to trade unions, in respect of governance issues that fall short of criminality. This is a gap that I believe needs to be rectified.

In reviewing 2025 and our first three years of operation I would like to thank the Director General and the management and staff of the OPDC for their dedication and commitment in delivering an efficient and effective service to all our stakeholders.

Finally, it is my pleasure to submit the third Annual Report of the Office of the Protected Disclosures Commissioner to the Dáil and Seanad Éireann pursuant to the provisions in Section 22(9)(a) of the Protected Disclosures (Amendment) Act 2022.

Ger Deering

Protected Disclosures Commissioner

April 2026



Introduction by the Director General

I would like to commend our staff for their hard work during the year in managing a significant increase in reports of alleged wrongdoing. In 2024 there were 262 reports, whereas in 2025, this rose to 411 reports, an increase of 57%. We also observed an increase in AI-generated voluminous submissions last year. Our Office operates within very strict timelines provided for in the Protected Disclosures legislation and therefore the increase in number and volume of reports has led to a very challenging workload for our Office.

Our experience is that the protected disclosures regime can be confusing to navigate, both for reporting persons and for organisations that receive reports. We also continued, therefore, to perform a very active outreach programme in 2025 engaging with recipients, or potential recipients, of reports under the Act.

Our “corporate spine” supports the independence of the OPDC and provides necessary back office supports such as HR, ICT, Finance, Procurement, Facilities, Legal, Communications and other supports. This enables the team to concentrate on OPDC work. While we experienced a random cybersecurity attack on some of our ICT systems at the end of 2025, the operational impact on OPDC was minimal.

Our Statement of Strategy - “Towards 2030” - sets out our key objectives such as transmitting reports within statutory deadlines; reviewing current processes and identifying opportunities for efficiencies and streamlining arising from the modernisation of our technology and digitalisation; and promoting a culture of accountability, integrity and transparency by encouraging employers to properly follow up on reports of wrongdoing made by workers at the earliest opportunity. I look forward to working with the OPDC team to implement this strategy.

Elaine Cassidy
Director General

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The Protected Disclosures regime in Ireland





The Protected Disclosures regime in Ireland

Our experience over the third year of operation continues to be that the protected disclosures regime can be confusing to navigate, both for those who make reports of wrongdoing and for organisations that receive such reports. To assist both, we have set out below the main organisations involved with the Protected Disclosures regime in Ireland, and their respective roles.



An Roinn Caiteachais Phoiblí, Bonnagair
 Athchóiríocháin Scríbhneoire Poiblí agus Digiúcháin
 Department of Public Expenditure Infrastructure
 Public Service Reform and Digitalisation

Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

The Department has overall responsibility for implementation of Government policy on Protected Disclosures. The original regime under the Protected Disclosures Act 2014 commenced on 15 July 2014. The Protected Disclosures (Amendment) Act 2022 was enacted to implement EU Directive 2019/1937 and commenced on 1 January 2023. This amended the 2014 legislation, updating the original statutory framework for how protected disclosures should be dealt with. For convenience, we refer to the Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2022, as “the Act”.



Coimisinéir um Nochtadh Cosanta
 Protected Disclosures Commissioner

Office of the Protected Disclosures Commissioner (OPDC)

The Act provides for the establishment of our Office – the Office of the Protected Disclosures Commissioner. Our primary function is to receive and then transmit reports of wrongdoing to the body we believe is best placed to properly follow up on the allegations set out in the report. We are obliged to first identify an appropriate ‘Prescribed Person’ for that purpose, and if we cannot identify one, then we must transmit the report to what we consider to be the most appropriate body (as set out in the Act as ‘Other Suitable Persons’). Only if an appropriate alternative recipient cannot be found, can the OPDC itself accept a report for follow up.



Employers

Workers are encouraged, where possible, to firstly call out wrongdoing to their employer in order to give them the opportunity to rectify it. The Act places a duty on all employers in the public sector and on private sector employers who have 50 or more staff to establish, maintain and operate internal reporting channels for the receipt of reports under the Act.



An Coimisiún um Chaidreamh san Áit Oibre
WORKPLACE RELATIONS COMMISSION

Workplace Relations Commission

If workers believe they have been penalised as a result of making a protected disclosure they can go to the Workplace Relations Commission (WRC), which has the power to award compensation in certain situations. Workers should be aware that time limits apply in taking cases to the WRC.



Transparency International Ireland

The Act provides for the Department to make a support mechanism available to people who wish to make disclosures. Transparency International Ireland (TII) has been designated for that purpose. TII is an independent organisation that provides support and resources to people who have made or who are considering making a disclosure. This includes operating a helpline, a legal advice centre, and a psychological support service.



'Prescribed Persons'

The Act provides that certain public service bodies, mainly regulators, are 'prescribed persons' for dealing with reports of wrongdoing on specified matters. Prescribed persons have been designated by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation to receive disclosures directly from reporting persons. They can also transmit disclosures to other prescribed persons or to the OPDC.



Other Suitable Persons

'Other suitable persons' are persons identified by the Commissioner as appropriate to receive and follow up on reports. The Commissioner can therefore transmit reports to such recipients. For example, the HSE is not a prescribed person but the Commissioner has frequently identified it as appropriate to follow up on reports relating to healthcare, and therefore transmitted reports to it as an other suitable person. While other suitable persons can receive reports transmitted by this Office, it should be noted that prescribed persons cannot transmit reports to other suitable persons.




Government Ministers

The Act provides that workers, who are or were employed in a public body and in certain circumstances, may make a report to a relevant Minister. The Minister is then required to transmit such a report to the Commissioner within 10 days. Each Minister is also required to have clear information published on a website setting out how such reports can be made.



The Protected Disclosures institutional regime in Ireland

 **An Roinn Caiteachais Phoiblí Bonneagair**
Athchóiriúcháin Seirbhíse Poiblí agus Digiúcháin
 Department of Public Expenditure Infrastructure
 Public Service Reform and Digitalisation




Provides advice and support



Individual workplace grievances



 **Coimisinéir um Nochtadh Cosanta**
Protected Disclosures Commissioner

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The Commissioner's process and approach to reports of wrongdoing





The Commissioner's process and approach to reports of wrongdoing

We refer to individuals who make reports of wrongdoing in accordance with the Act as “reporting persons” or “reporters”.

As reporters are often not sure where to send their report, or do not wish to send their report to their employer, they can decide to make a report directly to us. Our role is to examine those reports of alleged wrongdoing and then transmit them to an appropriate organisation, either a prescribed person or an other suitable person, in accordance with the Act. In certain circumstances, we will accept and follow up on the report of wrongdoing if we cannot identify a more appropriate organisation, as the “recipient of last resort”.

Prior to making a report:

Making a report of wrongdoing is not something that most workers decide to do lightly or without serious consideration. We understand that workers, particularly in certain sectors, may be reluctant to make a report due to fear of possible repercussions, but that they are nonetheless concerned about certain things that are occurring or have occurred in a work-related context and wish these things to be brought to light and addressed.

We encourage people to talk to us before making a report if they are concerned. We can be contacted by phone, email or by calling to our office. A person may also wish to speak to Transparency International Ireland who can help and advise on the protected disclosures regime and process.

Receiving reports of wrongdoing:

We can receive reports of wrongdoing:

- directly from a worker
- from a Minister, who is obliged to send it to the OPDC within ten days of receipt, or
- from a ‘prescribed person’ in certain circumstances.



Steps taken when a report is received:

We acknowledge reports within seven days, unless the reporter explicitly requests otherwise or we are concerned that acknowledgement would jeopardise the protection of the reporter's identity, or if the report is anonymous.

The Commissioner's primary role is to examine the report and to identify an appropriate person to follow up on it. Our first step, if necessary, is to seek any further information or clarity from the reporter. This is done by phone or email. We may also seek information from persons or bodies who may be appropriate to receive the report about their functions and their remit, without disclosing any information which could disclose the identity of the reporter at this stage. This information is used to inform the decision as to where the report should be transmitted. These tasks are usually done within a short period, with the law requiring that a decision be made and the report transmitted within 14 calendar days of receipt. However, in some limited cases this period is extended owing to the nature or complexity of the report. We inform the reporting person if an extension is required.

Decision-making process by the Commissioner as to where to transmit reports:

We review the report in its entirety to ascertain who we should transmit it to. This involves researching the sector, the regulatory landscape and the specific statutory remit of potential recipients to identify the person or body who is best placed to assess the report and address any wrongdoing that may be identified. In many cases, the appropriate recipient will be a body with expertise in or oversight of the sector or issue concerned in the report, such as a regulator or oversight body. In certain cases, the appropriate person may be the head of the organisation within which the wrongdoing is alleged, for example where the organisation has clear processes in place for addressing reports of wrongdoing.

In coming to a decision on where to transmit reports of wrongdoing, our considerations include the following:

- The nature and complexity of the report, including whether the alleged wrongdoing has previously been highlighted or reported elsewhere
- The confidentiality and safety of the reporting person has previously been highlighted or reported elsewhere
- The statutory remit of potential recipients
- The nature of the reporter's employer and whether there may be a risk of penalisation to the reporter
- The size of the organisation in which wrongdoing is alleged and whether they have a developed protected disclosures channel in place, and
- Whether a prescribed person or any other body has the expertise and competence to assess the report and address any wrongdoing that may be identified, as well as to protect the identity of the reporter

As stated, in all cases, we consider whether transmission of the report to a person or body for follow-up will create a risk of serious penalisation for the reporter or a risk that evidence may be concealed or destroyed.



Reports where no prescribed person can be identified:

Where there is no prescribed person we must decide whether there is an other suitable person, as provided for in the legislation, who is appropriate to receive the report. Even where a person has not been specifically prescribed as a recipient of reports, the Commissioner has the authority to decide that the person is suitable to receive a report. Once such a person has been identified by the Commissioner as an appropriate recipient, that person will have statutory obligations to follow up on the report, at a minimum by acknowledging and carrying out an initial assessment on it.

Reports accepted by the Commissioner:

Where we cannot identify a prescribed person or other suitable person, we will accept the report and will assess it, as the Commissioner is the recipient of last resort.

To see how OPDC deals with reports accepted by the Commissioner, see section 9.

Reports which contain multiple allegations on different issues:

In some cases, a report may contain multiple allegations on different issues, which fall under the remit of more than one recipient. In such cases we will consider whether it is appropriate to split the report and send it to different bodies or to send it in full to one body who we consider to be best placed to deal with the allegations in their totality. When a report is sent to more than one recipient, we inform the recipients of this.

Transmission of a report to a recipient by the OPDC:

We do not screen or 'triage' reports before transmitting them to a recipient; for example, we do not assess whether the reporter is a 'worker', whether the alleged wrongdoing is capable of being 'relevant wrongdoing' or whether there is any evidence to substantiate the report. Any assessment of such matters is a matter for the recipient of the report when they carry out their initial assessment of the report. The legislation does not permit or require us to screen reports, and it would duplicate the work of the recipient if we were to do so. Neither would it be practicable given the tight timeframes.

It is also not our role to decide whether a person has been penalised or otherwise qualifies for protection under the Act. Determination of these matters is a matter for the Workplace Relations Commission or the courts.



Next steps after a report has been transmitted:

Once an appropriate recipient has been identified, we transmit the report to them, explaining why the Commissioner considers the recipient to be appropriate, and setting out what needs to happen next. Recipients of reports have a period of seven calendar days, as provided for in the legislation, within which they may object to receipt of the report, on the basis that it does not fall within their remit. If they notify the Commissioner of such an opinion, the Commissioner has 14 calendar days within which to decide whether to accept the objection and in that case to identify an alternative recipient, or whether to reject the objection. The legislation provides that the Commissioner's decision on whether to accept or reject an objection is final.

When the report has been transmitted, the reporting person is also notified and the role of the OPDC concludes.

Role of OPDC once report transmitted:

The obligation to assess the report and, if applicable, to address any wrongdoing that may be identified then falls on the recipient. We have no further involvement in the report once it has been transmitted and accepted by the recipient.

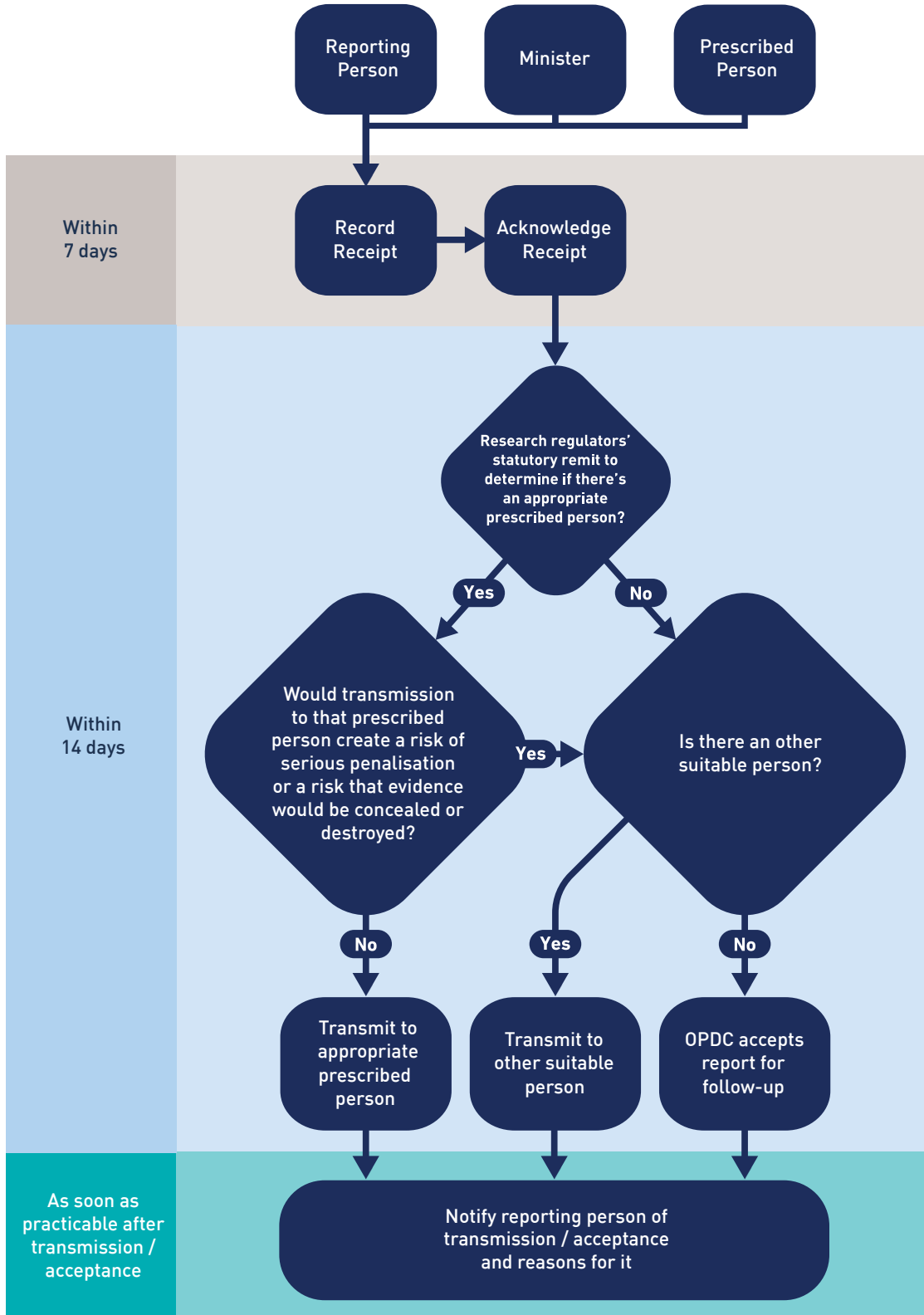
The Commissioner has no role in overseeing follow up by other bodies.

What should happen to a report once it is transmitted:

The recipient of the report must first carry out an initial assessment. If a report progresses beyond initial assessment, the Act gives a wide scope to recipients of reports as to what further action is appropriate to address the relevant wrongdoing. Appropriate further action could include the referral of wrongdoing to another body for investigation, it could involve referral to a disciplinary procedure for a particular individual(s), or it could involve a change of internal policy or procedure, or a communication to relevant staff, to avoid a recurrence of the wrongdoing. However, even if a referral is made to another body, the body responsible for carrying out the initial assessment retains responsibility for continuing to provide feedback to the reporting person on request. The body also has a duty to communicate to the reporting person the final outcome of any investigation triggered by the report.



Office of the Protected Disclosures Commissioner: Timelines and process



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2025
in numbers





2025 in numbers

We received **411 new reports** of alleged wrongdoing in 2025, compared to 262 reports in 2024 and 283 reports in 2023. The below table shows a breakdown of how the reports were dealt with in 2025.

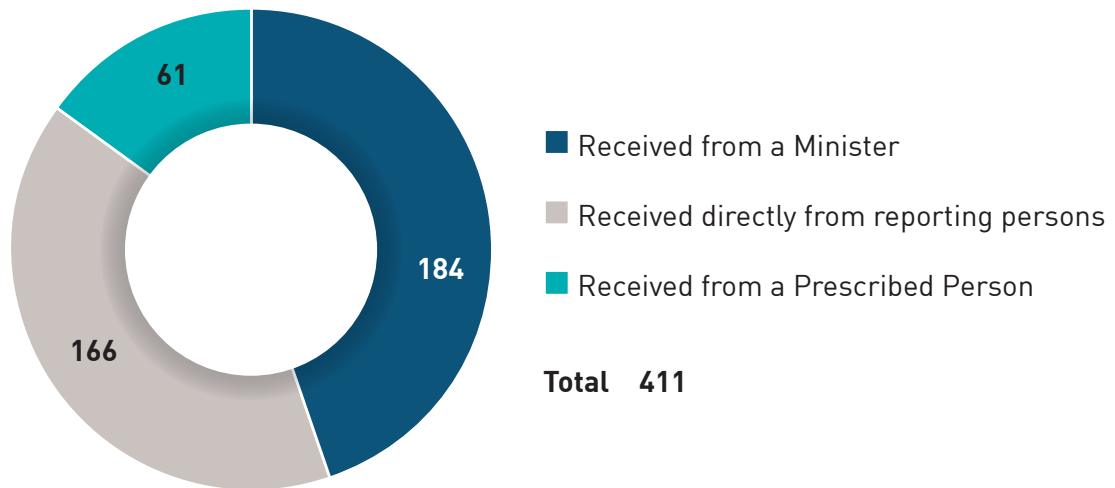
	2024	2025
Reports received	262	411
Reports carried forward from previous calendar year	2	17
What we did with these reports:		
Transmitted to a Prescribed Person or Other Suitable Person (fully or partially)	249	383
Accepted by OPDC (fully or partially)	9	17
Appropriate action to be determined in the following year	17	33

Number of reports submitted by individuals

Number of reporting persons	Disclosures submitted by reporting person
290	1
20	2
4	3
3	4
1	5
1	6
1	11
1	23
1	32



Where did the OPDC receive reports FROM in 2025?



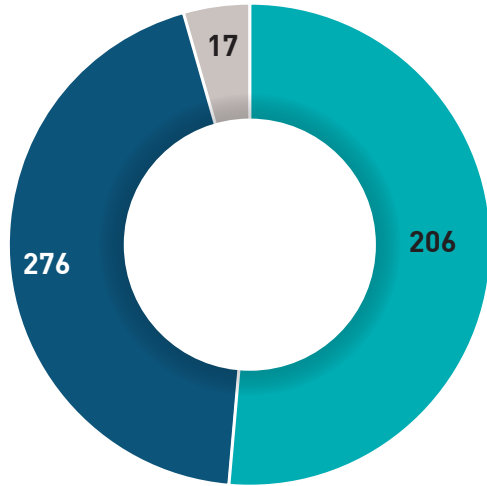
Top 5 Ministers OPDC received reports from in 2025:

Minister for Justice, Home Affairs and Migration	60
Minister for Health	39
Minister for Defence	28
Minister for Education & Youth	19
An Taoiseach	9

Top 5 Prescribed Persons OPDC received reports from in 2025:

HIQA	36
Revenue	11
Higher Education Authority	3
Road Safety Authority	3
Standards in Public Office Commission	3

Where did the OPDC transmit reports received in 2025 TO? *



- Prescribed Persons
- Other Suitable Persons (inc. Government Departments)
- Accepted by the OPDC

*** Some reports were transmitted to multiple bodies, so the total number of transmissions/acceptances exceeds the total number of reports received in 2025**

Top 5 Prescribed Persons/Other Suitable Persons we transmitted reports to:

Health Service Executive	80
Workplace Relations Commission	56
Defence Forces	25
Central Bank of Ireland	20
Fiosrú	19

Top 5 Government Departments we transmitted reports to:

Department of Education	19
Department of Justice, Home Affairs and Migration	14
Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation	9
Department of Defence	7
Department of Social Protection	7



Reports broken down by subject matter

As many reports concern more than one issue, trying to categorise them by subject matter can be difficult. The figures below provide an approximate breakdown of some of the most common sectors that were the subject of reports received in 2025.

Sector	Number of reports received
Health & Social Care	104
Education	34
Defence	34
Policing	25
Banking/financial services	21
Charities	16
Prisons	13
Local authorities	10

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Emerging Themes and Trends in 2025





Emerging Themes and Trends in 2025

Use of AI

In the past year, we have observed an increasing tendency of reporting persons to use various AI tools to create their reports. While people are of course free to use any tools that they find helpful, in our experience of receiving reports in such format, it often means that they are longer, more voluminous, and contain a lot of general information that is not directly related to the wrongdoing being reported. The impact of this is that it can take longer to read and examine these reports, and to identify the core issues being raised, in order that the Commissioner can decide where best to transmit them. As previously mentioned, we are already bound by very strict timelines in the transmission of reports. The additional time required to read these longer AI-generated reports adds to the challenge, and this can be exacerbated by the inclusion of incorrect legal references or ‘hallucinations’ generated by the AI tool. If a reporter decides to use an AI tool to assist with the preparation of a report, they should ensure that they have reviewed and checked it for accuracy before submitting it, and that they can stand over all the information contained in it.

It is important to emphasise to reporting persons, that reports do not need to be lengthy, or to be written in legalistic language. We encourage reporting persons to consider preparing a brief but focused report, in their own words, that clearly discloses the relevant information and identifies the wrongdoing that they are concerned about. This approach can facilitate efficient and effective processing of reports so that they can be transmitted to the most appropriate recipient as quickly as possible, and the wrongdoing can be followed up.

Section 8 Reports

Under section 8 of the Act, reports made to ministers must be transmitted to the Commissioner within 10 days “without having considered the report of the information or any allegation contained therein”. Ministers are required to establish and maintain dedicated reporting channels for such reports. However, staff working in ministers’ private and constituency offices must also be alert to the possibility of such reports coming in through other communication channels so that they can be dealt with and directed appropriately. Sometimes it can be unclear whether correspondence received is a report under the Act, or whether it is more general correspondence to a minister. On occasion, staff from ministers’ offices have transmitted such correspondence to the OPDC, stating that it may constitute a report under the Act. We carefully consider all correspondence received from ministers’ offices, and in most cases they are processed in the usual manner, with a suitable recipient identified and the report then transmitted onwards. However, on 20 occasions in 2025, having carefully considered the content and nature of the correspondence, and in some instances having sought clarification from the individual, it was determined that the individual had not intended to make a report under the Act, and rather had written to a minister simply to alert him or her to a particular issue, or to seek ministerial intervention on certain matters etc. In those circumstances, we reverted to the relevant minister’s office and advised that we would take no further action on the matter and that it should be dealt with in accordance with the Department’s usual procedures for correspondence. We recognise that this is not always a straightforward matter, and welcome engagement with the relevant staff so that we can identify the best way to direct such correspondence.



Increased number of reports from the private sector

In last year's annual report, we noted the comparatively low level of reporting from workers in the private sector in the first two years of our existence. While such reports remain in the minority, we did observe an increase in the receipt of such reports in 2025. It can be difficult to find an appropriate recipient for such reports, particularly if the reporter has expressed concern about penalisation. In many cases, we transmit the reports to relevant regulators e.g. the Workplace Relations Commissions or the Health and Safety Authority, or to the relevant government department with oversight or policy responsibility for certain areas. All private sector employers with more than 50 staff are required to establish, maintain and operate internal reporting channels for the receipt of reports under the Act. However, there is nothing to prevent smaller employers from promoting a culture of speaking up in the workplace and putting in place appropriate procedures to facilitate this.

Use of the procedures as an alternative complaints or redress mechanism

As noted previously, we do not 'triage' reports before transmitting them to the recipient that we have identified as best placed to follow-up on them. However, in examining the reports in order to identify such a recipient, we have observed that in many cases while the reports have been made through the various protected disclosures channels that are available, the matters raised have little to do with wrongdoing in the workplace. For example, they refer to general complaints being made, or dissatisfaction with how public bodies have dealt with them as a customer or service user, or interpersonal disputes with one or more individuals. In many cases, the issues raised have been dealt with by other bodies and through other mechanisms, albeit not to the satisfaction of the reporting person. Such reports are also frequently copied to several, and in some cases very many, other recipients, for example to ministers, state agencies, media organisations, An Garda Síochána etc. It is likely that such reports will be closed by the recipient following initial assessment.

Making a report under the Act is not a decision to be taken lightly and we encourage anyone thinking about doing so to seek appropriate advice and to carefully consider whether their intention is to disclose information which tends to show one or more relevant wrongdoing that has come to their attention as a worker, in a work-related context. If it does not, it may be that an alternative avenue of communication, complaint or appeal may be more appropriate. Given the strict requirements of the legislation, the processing of such reports can involve the investment of significant time and resources by the recipient, with little benefit to the reporting person or to the public and ultimately can cause delays in assessing and taking action on reports that do concern work-related wrongdoing. This is not an effective use of public resources.

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Regulatory Gaps





Regulatory Gaps

While examining reports and seeking to identify an appropriate recipient, the Commissioner sometimes comes across areas where there appears to be a regulatory gap and, in some cases, has to accept such reports for follow-up himself. As recipient of last resort, while the Commissioner has limited powers of enforcement or sanction, one way in which wrongdoing may be addressed is to bring regulatory gaps, where they are found to exist, to the attention of the competent authorities.

Reports concerning provisions of Home Support Services

In last year's annual report, we welcomed the consultation by HIQA on *Draft National Standards for Home Support Services*. In 2025, we received 12 reports concerning home support services. In many cases, we transmitted such reports to the HSE on the basis that they concerned services that, while private, had been approved as a provider for the HSE's Home Support Service. We were pleased to note further developments in moving towards national standards and a registration framework for home support providers, with the publication of a Stakeholder involvement report informing the development of the National Standards for Home Support Services by HIQA in November 2025, followed quickly in December by the publication of the Health (Amendment) (Home Support Providers) Bill 2025. We understand that this Bill intends to introduce a range of measures to improve the quality and safety of home support services, including the requirement for services to be registered, to meet certain national standards, and for HIQA to monitor and assess compliance against such standards. We welcome these developments and hope that further progress will be made quickly, in order to ensure that those who require and are reliant on such services, as well as their family members and those working to deliver these services, can be confident in the knowledge that these services are of a high quality and standard.

Reports concerning sports, social clubs and other voluntary bodies

We received several reports in 2025 from individuals concerned about financial, governance and other issues in sports and social clubs and other voluntary bodies that they were involved in. It is worth noting here that the definition of a worker, for the purposes of the Act, includes volunteers and board members. Finding an appropriate recipient for such reports can be challenging. If a club is registered as a charity, it may be that the Charities Regulatory Authority could follow-up on the report. In certain circumstances, a statutory body that provides the club with substantial funding could reasonably be considered to be in a position to assess the report given their responsibility in ensuring that public funds are used and managed appropriately. Another option would be to transmit the report to the chairperson, the trustees, or board/management committee, depending on the structure that they have in place, and the nature of the issues raised in the report. However, in some cases, either because of the status and structure of the entity, or the nature of the alleged wrongdoing, the Commissioner could identify no appropriate body and had no option but to accept the report as recipient of last resort. Given that the Commissioner has no powers of enforcement or sanction, the outcome of such follow-up will likely be limited.



Regulatory gap concerning trade unions

Having examined some reports relating to alleged wrongdoing in a trade union, it emerged that there may be a regulatory gap when it comes to trade unions, in respect of governance issues that fall short of criminality. The functions of the Registry of Friendly Societies (RFS), which is a prescribed person for the Act, are narrow in scope - mainly, registering unions, ensuring they file annual returns and accounts and that their rules contain the required provisions at registration. The RFS's enforcement powers, which are very limited, are confined to specific statutory breaches like a persistent failure to hold secret ballots for strike action (which can lead to the revocation of a union's negotiation licence by the Minister) or a failure to file returns; the Registrar has no remit over internal governance disputes. This contrasts with the situation in Northern Ireland, for example, where trade union governance issues that fall short of criminality are within the remit of the Certification Officer, who is an independent statutory officer.

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**Our experience during
our third year of operation**





Our experience during our third year of operation

Many of the challenges highlighted in our first two annual reports remain relevant and worth noting.

Understanding the purpose of the Act

The purpose of the Act is to ensure potential workplace wrongdoing can be safely brought to light. However, the purpose is widely misunderstood. In our experience, reporting persons often believe that the Act confers a prospective degree of protection on them, whereas potential breaches of the Act fall to be retrospectively determined by the Workplace Relations Commission/Labour Court or the Courts.

Reporting persons understandably believe that issues they raise are 'their issues' and that they are entitled to a full account of how the matter is dealt with, whereas the Act provides for them to receive 'feedback', which, depending on the circumstances, may be very limited. Reporting persons sometimes request 'fair procedures' in 'their' investigation. Again, this is a misunderstanding – if fair procedures are owed to anyone, it is to the person accused of wrongdoing. The duty owed to the reporting person is to provide confidentiality, follow-up and feedback.

In our experience, both reporting persons and recipients mistakenly believe that it is the Commissioner's role or the recipient's role to make an 'adjudication' in relation to the issue. This is incorrect – the purpose of the Act is to provide safeguards which allow workers to bring potential wrongdoing to light. Once that has happened, it is the duty of regulators, employers and leaders, including Heads of Bodies and CEOs, to deal with the wrongdoing appropriately.

Once a report progresses beyond initial assessment, the Act gives a wide scope to recipients of reports as to what further action is appropriate to address the relevant wrongdoing. Appropriate further action could include the referral of wrongdoing to another body for investigation, such as another regulator. For example, if it appears that the relevant wrongdoing involves criminality, appropriate further action could include referral to An Garda Síochána for investigation. However, it is important to note that the actions taken should be proportionate, and sometimes the wrongdoing may be appropriately dealt with and prevented from recurring by the taking of a relatively simple steps, for example, a change of internal policy or procedures, or a communication to relevant staff.



Understanding the role of our Office

Given the complexity of the landscape and that it is still only our third year of operation; a certain lack of understanding of the specific role of our Office is to be expected. We have sought through our various publications and interactions to address some of the more common misconceptions. We hope that this report and our future outreach activities will increase awareness and understanding of our remit and function. What follows are some common misunderstandings.

The Commissioner is not an appeals body

Our Office does not function as an appeals body either for investigations that have been undertaken or of decisions by bodies not to formally investigate allegations. The role of this Office is to identify the most appropriate recipient to follow up on a report of wrongdoing. In many cases, the most appropriate recipient will be the same body that previously followed up the same allegation of wrongdoing. A reporter's dissatisfaction with a body's follow up of a report of wrongdoing is not, of itself, a reason not to transmit the report to that body for consideration. The legislation specifically envisages that bodies may close repetitive reports on initial assessment unless certain criteria are met, indicating that the original recipient of a report may well be the most appropriate body to carry out an initial assessment.

The Commissioner does not have the function of assessing (or "screening") reports prior to transmission

The Act provides that cases can be closed on initial assessment if a report does not meet certain conditions. We are aware of a perception by some that the Commissioner will screen reports before transmitting them to an appropriate recipient, for example by determining whether the reporter is a 'worker' or whether the allegations meet the definition of 'relevant wrongdoing' under the Act. The Commissioner does not screen reports prior to their transmission, as these matters are for the recipient to consider when carrying out an initial assessment of the report as part of follow-up. An initial assessment is only carried out by the Commissioner if the Commissioner accepts the report for follow up, as recipient of last resort.

The Commissioner does not have continuing oversight of a report once it has been transmitted to an appropriate recipient

It is clear that some reporters expect that our Office will have a supervisory or oversight role in relation to their reports, particularly if they feel that the recipient has not followed up on the allegations contained in the report to the extent that they consider adequate.

To manage expectations on this point, we explicitly inform reporters that we have no role under the Act in supervising or overseeing follow-up on transmitted cases, and that our statutory role ends once the report is transmitted.

We have received reports where the alleged wrongdoing is a failure by a recipient to acknowledge receipt of a report, to take action on it, or, where follow-up action has been taken, that follow-up action has not addressed the substantive allegations in a report. As set out above, the Commissioner is not an appeals body. In such cases, we again inform reporters of the limitations of our role in this regard.



Repeat reports

The Act does not place any limits on the number of reports that can be made by any one person. Recipient bodies have a mechanism under the Act to deal with repeat reports from the same reporter(s) to ensure there isn't a disproportionate use of resources by the bodies. During the initial assessment process, the procedure may be closed if the report is considered to be repetitive and not to contain any meaningful new information about a relevant wrongdoing compared to a previous report. This mechanism does not, however, place any limitation on individuals who want to make repeat reports from doing so.

We have dealt with and continue to deal with cases where a reporter sends a sequence of reports to our Office, or to bodies who then transmit them to our Office, on what seems to be the same or similar issues. This is not the best use of public resources, but we are required to deal with each report we receive.

Anonymous reports

In 2025, we received 76 reports from reporting persons who indicated that they wished to remain anonymous. This is just over double the number received in 2024, when we received 35 anonymous reports.

In some cases, an email address was provided however in others, there were no contact details available. In three of the anonymous reports received in 2025, which all related to the same private sector employer and raised similar concerns, the reporters indicated that they were reporting anonymously but there were names included as part of the email addresses used. When we replied to the email addresses to acknowledge receipt, however, the acknowledgements bounced back, indicating that they were temporary email addresses, potentially set up just to submit the reports. In one of the 2025 cases while the reporting person remained anonymous, they acted through a solicitor so we had contact details and could acknowledge the report.

It is a matter for the reporting person themselves to decide whether they wish to remain anonymous, and it is worth reminding potential reporters that the Act puts an obligation on recipients to protect the identities of reporting persons in any event. If the nature of the wrongdoing, and where it is alleged to have occurred, is clearly explained in a report, the fact that a report is anonymous generally does not prevent our Office from sending reports to appropriate recipients. Difficulties arise, however, if the report is not clear or if further information is needed. Furthermore, it is likely to be more difficult for the recipient to carry out the initial assessment and to take appropriate action, if necessary, when they cannot seek further information from the reporting person. However, it is case specific and there are certainly situations where an anonymous report containing very clear and focused information on a relevant wrongdoing can then be treated as 'intelligence' by the recipient, for example a regulatory body, and fed into their processes of investigation/audit etc and addressed. Anonymous reporters should be aware, however, that they will not receive feedback on their reports.

Challenging timelines

The Act provides for the following timelines in relation to receipt of reports by our Office:

- 7 calendar days to acknowledge receipt of reports;
- 14 calendar days to transmit reports to an appropriate recipient or to accept them for investigation as recipient of last resort (or an extended period in certain exceptional circumstances);
- 7 calendar days for recipients to object to transmission
- 14 calendar days to decide on objections from recipients to such transmission; and, if accepted, to identify an alternative recipient.

While these timelines are challenging, during 2025 we managed to adhere to the turnaround times for acknowledging reports. However, other timelines are unrealistic and unhelpful.

The 14-day period for the transmission or acceptance of reports continues to prove very challenging and we have highlighted the issue to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. Given that the Act refers to calendar days, rather than working days, the timeline for identifying a suitable recipient and transmitting the report to that recipient is in effect ten working days. This can be impacted further depending on the time of day when the report is received, as well as public or bank holidays. The need to seek further relevant information or clarity can sometimes mean it is not possible to meet the 14-day timeline. We can extend the timeline for transmitting or accepting reports where the Commissioner considers, due to the nature and complexity of the report, that deciding on transmission or acceptance is not feasible within the 14-day timeline. In 2025 we needed to extend the timeline in relation to 72 reports. This was partly due to the particular circumstances pertaining at Christmas and year end.

The 7-day period (usually 5 working days, or less) for recipients to object to transmissions has been repeatedly highlighted by recipients of reports as being very difficult to adhere to. There is no provision in the legislation for OPDC to give an extension to recipients. Regardless of the complexity or number of allegations which may be contained in the report, the receiving body still only has the same number of days in which to assess the contents and establish if they are the appropriate body to deal with it. This can put organisations under significant pressure and can create a negative view of the protected disclosures regime more generally. In fact, the requirements of these unrealistic time frames in a sense undermine the seriousness of the task involved.



The 14-day period for deciding on objections to transmission and, if accepted, to identify an appropriate alternative recipient, has also continued to prove very challenging, in light of the lack of any power to extend the time for this consideration, regardless of the complexity of the issues to be considered. As set out later in the report, we received 44 objections to transmissions in 2025. In many of these cases, the issues raised by the recipient in their objection were complex and multi-faceted, as the recipient of the report usually has a more detailed knowledge of the sectoral landscape and legislation than is possible for this Office to develop. Where the recipient's objection is well-founded, it has, in some cases, been a complex task to identify an alternative recipient for the report. It is our view that providing flexibility to extend the time for consideration in complex cases would be more likely to result in the most appropriate recipient being identified following an objection and in clearer communications with the reporting person.

It is most disappointing that despite this Office, and others, pointing out this serious problem in the operation of the legislation, the Government appears to be unwilling to rectify the problem.

Need for a focus on addressing wrongdoing

As noted above, the Commissioner does not have any role in overseeing or monitoring the progress or outcome of reports that have been transmitted to other bodies. As the OPDC does not screen reports before transmission, there may be cases in which the protected disclosure procedure in respect of a report is closed by the recipient following an initial assessment, for example on the basis that the reporter is not a 'worker' within the technical definition of the Act. We recognise that there is no obligation under the Act to do anything further once the protected disclosure process has been closed, and in some cases the recipient will be unable to do so. However, we would encourage recipients of reports – both employers and regulators – to consider whether it is nonetheless possible and appropriate to pursue the allegations of wrongdoing as part of their normal business functions. For example, we are aware of the excellent practice where some bodies use information received through protected disclosure channels as useful intelligence to help them to carry out their general inspection and supervision functions effectively, even where the protected disclosures procedure has been closed. We welcome this approach as being consistent with the purpose and spirit of the regime. Likewise, employers may improve their business by tackling the wrongdoing, irrespective of whether the protected disclosure procedure has been closed.



Initial assessment & appropriate action

The Act sets out a very detailed set of steps that must be followed in carrying out the initial assessment of a report, and these differ slightly depending on the channel through which the report was made. An initial assessment can be very straight forward in some circumstances; in others it can be quite onerous and complex. If the procedure is not closed, and evidence of a relevant wrongdoing has been identified, the Act then requires the recipient of the report to take “appropriate action”. It does not specify what appropriate action is, only providing that the recipient must have regard to the “nature and seriousness of the matter concerned”. In practice, this means that there is a wide spectrum of potential actions that an employer or regulator, or other recipient, can take in seeking to address the wrongdoing, ranging from a large-scale investigation, to much smaller actions, like issuing a specific communication or instruction to all staff. As noted earlier, reporting persons understandably often feel a strong sense of ownership over the matters that they have raised, and will sometimes remain dissatisfied with the action taken, especially if they have a specific view as to what that action should involve. However, it remains a matter for the recipient to determine what such appropriate action is, taking into account both the nature of any wrongdoing and its seriousness.

Public bodies without Protected Disclosures channels

The Act provides that bodies must have a dedicated channel in place to receive disclosures, and procedures for receiving and handling such reports. This channel must be separate to other communications channels in those bodies and is only to be accessed by duly designated personnel. This channel is vital to ensure that any report of alleged wrongdoing is seen and acted upon.

It should be clearly and publicly identifiable to all potential reporters. This is not always the case in our experience and public and private sector bodies should regularly ensure the visibility of the channel.

7

Outreach





Outreach

We continued to have very useful engagement in 2025 with a range of bodies including with recipients, or potential recipients, of reports under the Act. The purpose of our engagement has been to explain our functions and, in relation to recipients, the circumstances in which we would propose to transmit certain reports to them, as well as to better understand their remit and the extent to which they can effectively follow up on different kinds of report. This has assisted recipients to understand our role when they receive reports from us and has also given this Office a better understanding as to the remit of other organisations and their perspectives. It has also been an opportunity to share best practice on dealing with reports. Considering the mutual benefits of this engagement, we hope to meet more organisations in 2026 and would encourage any organisation that wishes to better understand our role to contact us. We also had helpful engagements with Transparency International Ireland who continue to provide information and advice to reporters and potential reporters.

Last year, the Office held a conference on 1 May where many recipients of reports under the Act attended. The theme of the event was Organisational Culture and Learning, in the context of protected disclosures. The event was well attended, with positive feedback received on its usefulness. It is clear to us that there is a significant appetite among those processing reports under the Act for opportunities to come together and share experiences and good practice. We propose to have a similar event in 2026.

As well as these more formal types of engagement, we very much encourage recipients of reports to contact us as and when issues arise, so that we can address things in a timely and practical way, recognising that we all ultimately share the same goal i.e. that wrongdoing in the workplace can be effectively addressed, in a way that does not penalise those that bring it to light.

8

Objections to transmission of reports



Objections to transmission of reports

Objections from recipients

The Act provides that a recipient of a report from our Office may notify the Commissioner if they are of the opinion that the matter to which the report relates does not come within their remit, statutory or otherwise. The legislation provides for a period of only seven days for a recipient to do so. We refer to this as ‘an objection’. Following receipt of an objection, we then have fourteen days to decide whether the objection should be accepted and, if so, to identify an alternative recipient.

The Act provides that the Commissioner has the final decision on whether or not to accept an objection. As referenced earlier, over the past year we have found that objections by recipients have been useful in helping the Office to carry out our role and in expanding our knowledge. This is particularly in circumstances where the OPDC’s decisions on transmission must be made in a short timeframe, at times in relation to matters on which the OPDC must carry out considerable research into what are often complex areas.

When we are deciding to whom we should transmit a report, as noted in section 2 of this report, we carefully research and assess which prescribed person, or other suitable person, is best placed to follow up on the allegations made in the report. In 2025, we received objections from the recipient in respect of 43 reports transmitted. In many of the objections received, the recipient provided helpful clarification as to their role and remit and suggested where the report might alternatively be transmitted. This helped point us in the direction of a more suitable recipient. It should be noted that there is no provision for a recipient to object to the transmission of a report on the basis that, for example, the reporter is not a worker or the report does not relate to a relevant wrongdoing as defined in the Act. These are matters to be addressed in the initial assessment stage.

Of the 43 objections received in 2025, the Commissioner accepted 14 of them and transmitted the report to another recipient or accepted it himself as recipient of last resort. He did not accept the other 29 objections. As noted above, the Commissioner’s decision is final.

No provision for objections from reporters

In deciding on where to transmit reports, we consider which recipient would be best placed to follow up on the allegations made and to provide feedback to the reporter on that follow-up, as well as whether transmission could create a new risk of penalisation or increase an existing risk of penalisation. In some cases, this results in us transmitting to regulatory bodies, while in other cases we transmit reports to a senior member of the body within which the wrongdoing is alleged to have occurred. This can lead to objections from reporters.

However, unlike the report recipients, the Act does not provide an objection mechanism for reporters. Despite this, our Office is committed to ensuring that reporters are given explanations as to who we transmit their report to and why we believe it is the best place to have their allegations followed up on.

9

**Cases accepted by the
Protected Disclosures
Commissioner**





Cases accepted by the Protected Disclosures Commissioner

In certain circumstances, where we are unable to identify an appropriate ‘prescribed person’ or other suitable person who can deal with a report, we are required to accept the report ourselves as the recipient of last resort. As with other recipients of reports, when a report is accepted by the OPDC, we are first required by the legislation to carry out an ‘initial assessment’ of the report. This involves considering:

- whether there is prima facie evidence that a relevant wrongdoing may have occurred;
- whether the alleged wrongdoing is clearly minor, such that it does not require further follow-up; and
- whether the report is a repetitive report, which does not contain any meaningful new information about a relevant wrongdoing compared to a previous report, unless new legal or factual circumstances justify a different follow up.

The initial assessment procedure leads either to summary closure of the procedure or the commencement of further follow-up of the report. It is effectively a triage, recognising that recipients of reports may be justified in focusing their resources on following up those reports where the reporter raises sufficient evidence to call for action, and should not be required to follow up on reports that raise issues that are clearly minor or repetitive.

It is important to note that the outcome of an initial assessment by the OPDC should not be taken as a comment one way or another on whether a reporter reasonably believes that the information he or she has submitted tends to show “relevant wrongdoing” under the Act. Nor does the outcome of an initial assessment affect the protections available to the reporter under the Act, or the confidentiality. The purpose of an initial assessment is only to decide whether further action is required to be taken by the OPDC, at this stage, in relation to the report. Where a report is not closed on initial assessment, any further follow up to assess the accuracy of the report may vary significantly depending on the nature and content of the report. For example, some cases may require substantial investigation by the OPDC to establish the facts, whereas others may merit limited or even no further investigation, where the facts are clear and uncontroversial.

Once the OPDC has assessed the accuracy of the information, the OPDC has limited powers to take action to address the wrongdoing as it has no powers of enforcement or sanction. This means that if the OPDC identifies evidence of relevant wrongdoing, appropriate action by the Commissioner may include referral of a case to a body responsible for enforcement or sanction of the person about whom a report has been made. In some cases, the Commissioner may be under a duty to pass information to An Garda Síochána or a regulatory authority and to suspend any further action by the OPDC pending the outcome of that investigation.



Reports carried forward into 2025

In January 2025, the Office carried forward five reports that had been accepted in 2023, and six reports that had been accepted in 2024.

Of the 2023 reports, four have since been closed, and one remains open:

- Following assessment of three of the reports, which were inter-related, the Commissioner found that there was prima facie evidence of a relevant wrongdoing, that required further follow-up. He referred the matters on to two other regulatory bodies as the bodies he deemed most suited to being able to address the issues raised.
- One report, which concerned alleged mishandling by another body of an earlier report of wrongdoing, was closed after a comprehensive initial assessment that ultimately found no prima facie evidence of a relevant wrongdoing.
- In relation to the final remaining report from 2023, the initial assessment was completed in 2025. The reporting person was advised of the outcome: that the Commissioner was satisfied that there was prima facie evidence of a relevant wrongdoing such that further action was required including referral of certain matters to An Garda Síochána, and other matters to Revenue. Furthermore, they were advised that there appeared to be certain regulatory gaps related to some of the issues raised, and that it was intended that this would be brought to the attention of the relevant government department. Action on this report remains ongoing into 2026.

Of the 2024 reports, one was closed following initial assessment. The other five reports, which are related, remain open and the assessment is ongoing. There was further engagement with the reporting persons during 2025 in an effort to clarify the nature of the wrongdoing being alleged, and to establish whether there was any prima facie evidence in support of this.

New reports accepted in 2025

During 2025, we accepted 17 new reports, in full or in part, for follow up as recipient of last resort. Of these cases, three were closed in 2025 following initial assessment.

Five reports, all from the same reporting person and related to a similar issue, were put on hold pending the conclusion of court proceedings related to the matters reported. The reporting person was notified of this.

Following assessment of one report, the Commissioner found that there was prima facie evidence of a relevant wrongdoing, in this instance a potential health and safety issue. He also found that the report was not repetitive, nor the issues raised clearly minor. Further follow-up is ongoing.

In one further report which was accepted in 2025, there was extensive engagement with the reporting person. By the end of the year the initial assessment was nearing completion and brought forward to finalise in 2026.

The seven remaining accepted reports were also brought forward into 2026, with the initial assessment processes ongoing. Six of these reports are from the same reporting person. While the assessment of these reports has taken longer than we would like, none of them indicate an ongoing risk that requires urgent action.



Feedback provided to reporting person on accepted reports

During the follow up process, the person who made the report is entitled to receive feedback, usually within 3 months from the date the report was acknowledged. The person who made the report may themselves also request regular feedback (at three monthly intervals).

The purpose of feedback is to ensure that the person who made the report is kept informed of the process and actions arising from the report made by them. The extent of the feedback will depend on the report itself. In general terms, the person who made the report will be provided with information as to whether follow-up is ongoing, the likely timelines for further action and, when the procedure is closed, the final outcome of the procedure. No information will be communicated which could prejudice the outcome of an investigation or any actions that may follow e.g. legal or disciplinary actions.

10

Legal
Review





Legal review

In 2025, three reporting persons sought leave to apply for judicial review of the Commissioner's decision in respect of reports made by them under the Act. In one of those cases, the application was heard by the High Court in November 2025 and judgment is awaited. In another, the matter is listed for hearing in April 2026.

In the third case, the applicant brought judicial review proceedings against the Minister for Defence and the OPDC in which she challenged the OPDC decision to transmit her report of alleged relevant wrongdoing to the Department of Defence for follow-up, rather than accepting and following up on the report himself. She stated that a senior official in the Department was implicated in the alleged wrongdoing and that transmitting the report to them breached her rights to fair procedure. The applicant also challenged the Department's initial assessment decision to close the procedure in respect of the report on the grounds that it was repetitive of a previous report. While the substantive matter is expected to be heard later in 2026, the proceedings have already given rise to one significant judgment, on 29 September 2025 which is available [here](#). This concerns how confidential material, specifically, information that could identify persons who made protected disclosures, can be used in court proceedings, and subject to what safeguards. The judgment provides important guidance on balancing the statutory duty of confidentiality under the Act with the requirements of fair procedures and the administration of justice.

This judgment provides important guidance on the handling of confidential information in litigation under the Act. It clarifies that:

- The statutory duty of confidentiality is robust but not absolute; it can yield to the requirements of justice in litigation, provided that disclosure is necessary and proportionate.
- Redaction and anonymisation are effective tools to balance confidentiality with the need for a fair hearing.
- Procedural safeguards, including notice to affected third parties, are essential to protect the interests of all involved.

11

Corporate Governance





Corporate Governance

Corporate Services support for the Office of the Protected Disclosures Commissioner and a number of other statutory Offices, is provided by the Office of the Ombudsman. While the different Offices each carry out separate and distinct statutory functions, the Office functions as a single amalgamated agency in organisational terms. The Office is funded by one Vote and overseen by an Accounting Officer (Director General) who is supported by a Management Advisory Committee. In carrying out their work, our staff embrace the traditional obligations of privacy and integrity in the performance of official duties while at the same time protecting and preserving the statutory independence and functions of each of the constituent offices in which they work.

Updates in relation to our Corporate Governance are set out on the [Strategy and Governance page](#) on the website of the Office of the Ombudsman. This page includes information and updates in relation to:

- * our Statement of Strategy Towards 2030
- * our compliance with the requirements under the Official Languages Act
- * our compliance with the requirements of the Protected Disclosures Act
- * our compliance with the requirements under s.42 IHREC Act (the duty on public servants in relation to human rights (the Public Sector Duty))
- * our Green Team (including our compliance with the Climate Action and Low Carbon Development Act)
- * our Corporate Governance Framework
- * our Fraud Prevention and anti-Corruption Policy
- * our Policy on gifts, hospitality and entertainment
- * our Revolving Door Policy
- * our Gender Pay Gap Report

12

Case
Studies



Case Studies

Case Study

1



Alleged failure by Secretary General to provide legal representation

Background

A reporting person submitted a report directly to the OPDC. As the Commissioner was unable to identify either a prescribed person or an other suitable person to follow up on the report, he accepted it as recipient of last resort.

The reporting person alleged that the Secretary General of a specific government department had failed to provide them with any appropriate representation in the context of Labour Court proceedings which they were involved in against the Department. They said that this was contrary to paragraph 52 of the of the Industrial Relations Act 1990 (Code of Practice on Protected Disclosures Act 2014) (Declaration) Order 2015 (S.I. No. 464) ("the 2015 Code of Practice"). They said that this undermined the fundamental principles of natural justice and fair procedures.

Outcome

The Commissioner carried out an initial assessment of the report. He was satisfied that the reporting person was a worker and that they had disclosed relevant information obtained in a work-related context. He also accepted that, if proven, a failure on the part of a public official to comply with a legal obligation, or the undermining by a public official of fundamental principles of natural justice and fair procedures, could amount to relevant wrongdoing for the purposes of the 2014 Act.

The next step in the initial assessment process was to decide if there was prima facie evidence that such a wrongdoing may have occurred. The reporter had provided copies of correspondence between themselves and the Secretary General wherein the reporter had asked to be provided with representation and the Secretary General had responded to the effect that while they had no objection to the reporter obtaining representation to support them in their case, it was a matter for the reporter themselves to source and pay for that representation.

The relevant paragraph in the 2015 Code of Practice provides that "...appropriate representation, if requested, should be accommodated". While the reporter appeared to interpret this as meaning that representation should be provided and indeed paid for by the Department, the Commissioner found that the term "accommodate" did not extend such an obligation on the Department. Rather, taking the ordinary meaning of the word, he understood the Code of Practice to mean that should the reporter themselves engage someone to represent them, the employer would have to, for example, allow that representative to attend relevant meetings, or to be a point of contact, in accordance with the wishes of the reporter. He found that the 2015 Code of Practice did not oblige employers to source or fund such representation. He therefore found that there was no prima facie evidence that wrongdoing had occurred. He closed the procedure in respect of the report and took no further action on the matter.


Case Study
2

Report transmitted to Chair of the Audit & Risk Committee
Background

A report was sent to a Minister's office raising concerns about the culture in the statutory body in which the reporter was employed, and alleging lack of appropriate training for staff in particular areas which he suggested could lead to legal and financial ramifications for the body and ultimately for the State. He raised concerns about compliance with certain legal obligations and risks associated with ICT systems. He also alleged that there was a culture of bullying by senior management, and a failure to provide reasonable accommodation in respect of those with disabilities.

Outcome

The Commissioner transmitted the parts of the report that concerned workplace bullying and reasonable accommodation to the Director General of the Workplace Relations Commission, as the appropriate prescribed person.

The other parts of the report proved more complex in identifying an appropriate recipient for transmission. The head of the statutory body itself was a prescribed person for the Act, but the specific matters for which they were prescribed did not cover the matters raised, which were more akin to internal governance and management issues, as well as financial and other risks, with some of the senior management accused of being implicated. It was noted that the body, in line with good governance practices for the civil service and state bodies, had established its own Audit and Risk Committee and it was decided that the report would be transmitted to the Chair of this Audit and Risk Committee, as an other suitable person.

The Office contacted the Chair to let them know about the report and the intention to transmit it to them. The Chair's initial response was that the report should not be sent to them and asked that no further information be given to them about the report; they said that they did not have staff, or liability insurance, and would not be in a position to do anything about wrongdoing should it be found. The Commissioner considered the Chair's position but, while acknowledging the concerns expressed, remained of the view that there was no other person to whom the report could be transmitted that would be a more appropriate recipient, having regard to their responsibilities and functions, and who would have the competence to provide feedback and follow-up and protect the reporter's identity, which is what the Act requires. The report was transmitted to the Chair, and it was emphasised that they were required to carry out an initial assessment. Following initial assessment, should the Chair find that there was prima facie evidence of relevant wrongdoing, and that it was not clearly trivial and was not repetitive, at that point, they could then determine the appropriate action to respond to and address the wrongdoing, for example referring the matter for further investigation through appropriate channels. The Chair of the Audit and Risk Committee accepted the report.

Case Study

3



Report concerning designated accommodation centre

Background

A report was made anonymously through an external channel of the Health Information and Quality Authority (HIQA) raising concerns about staff behaviour in an accommodation centre where they said they worked. HIQA then transmitted the report to our Office, stating that while they monitor these services, HIQA is not currently prescribed in the relevant Regulations, to receive such reports directly from reporting persons.

Outcome

HIQA is a 'prescribed person', under SI 367/2020 for "all matters relating to the standards of safety and quality of health and social care services in the public and voluntary health care sectors, and social care services in the private health care sector, as provided for by the Health Act 2007 (No. 23 of 2007)". This means that reporters can make reports directly to HIQA regarding matters falling within these specific areas.

However, HIQA's overall remit and areas of responsibility have expanded since then, including a monitoring and inspection role for designated accommodation centres, against the 2019 National Standards for accommodation offered to people in the international protection process. The report in question concerned a designated accommodation centre, and the Commissioner was satisfied that it fell within the statutory remit of HIQA, albeit that it did not fall within its remit as a prescribed person. For these reasons, the Commissioner transmitted the report back to the Chief Executive Officer of HIQA for follow up, but as an 'other suitable person' rather than as a 'prescribed person'.

This example illustrates the importance of regular monitoring and updating of the prescribed person Regulations, in order to avoid this kind of scenario arising, where the body receiving the report accepts from the outset that they are the appropriate recipient but, to avoid any risk to the reporting person that they could be seen as not having made the report 'in the manner specified', it has to be transmitted to our Office who then transmits it back to the original body who received it. In this particular example, the Commissioner understands that HIQA has requested that the Regulations be updated on a number of occasions, and that this requires coordination by a number of government departments.


Case Study
4

Report concerning potentially unsafe products
Background

A report was made anonymously through the external channel of the Office of the Revenue Commissioners (Revenue). The reporter raised concerns about a company importing products into Ireland that were missing the CE mark and transferring them to products which do contain the CE mark. The report also contained allegations of fraud and tax wrongdoings. Revenue accepted elements of the report which fell within their remit and transmitted the allegations concerning the CE mark to this Office.

Outcome

Having considered the matter, the Commissioner identified the CEO of the National Standards Authority of Ireland (NSAI) as the prescribed person as their remit covers “*all matters relating to the development, publication and dissemination of national, European and international standards*”, and “*all matters associated with product, practice and process certification carried out by the National Standards Authority of Ireland*”. The report was transmitted to the NSAI as a prescribed person.

However, the NSAI objected to our transmission. They stated that while the National Standards Authority of Ireland Act 1996 (as amended) (the “1996 Act”) provides for criminal offences for a person who makes a materially false representation that any commodity, process or practice is of standard specification and for a person who uses a standard mark without a licence to do so granted under the 1996 Act, it does not have any powers under the 1996 Act, or other enactment, to investigate or prosecute potential offences arising under these sections. They also stated that only the Minister for Enterprise and Employment and Director of Consumer Affairs as they were then (now the Minister for Enterprise Tourism and Employment and the Chairperson of the Competition and Consumer Protection and Commission (CCPC)) may bring summary criminal proceedings against a person for these offences.

The Commissioner then had 14 calendar days in which to decide whether to accept or reject this position, and if he was to accept it, to identify an alternative recipient. Having researched the matter further, the Commissioner accepted NSAI’s objection. He then considered the Chairperson of the CCPC as a potential recipient, having regard to the powers conferred on them by the provisions of the 1996 Act, as well as their remit as a prescribed person which includes all matters falling within the remit of the CCPC relating to: the enforcement of consumer protection law, competition law, breaches of Regulation (EU) 2022/1925 of the European Parliament and of the Council of 14 September 2022 on contestable and fair markets in the digital sector and amending Directives (EU) 2019/1937 and (EU) 2020/1828 (Digital Markets Act), and the review of mergers or acquisitions notified to the CCPC.

The Commissioner decided to transmit the report to the CCPC. In light of the difficulty of trying to research these complex areas, within the 14-day timeframe, the Commissioner took the view that this report should be transmitted to the CCPC either as a prescribed person or as an other suitable person. This was set out in the transmission letter to the Chairperson; i.e. that should they take the view that it fell outside their remit as a prescribed person, that it should be accepted as an other suitable person. The CCPC accepted the report for follow-up.

Case Study

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Report concerning potentially unsafe products

Background

A reporting person contacted our Office by phone. They said that they had a serious report that they wished to make but that they were not comfortable doing so by email or over the phone. Arrangements were made for members of the OPDC team to meet them in person. A meeting was held wherein we advised the reporting person of the role of the Commissioner, the next steps after a report is made, and the resources available to reporting persons including the advice and psychological supports provided by Transparency International Ireland. We noted that the WRC was the appropriate place to go if they believed they had been penalised for making a report. We acknowledged that it is a serious decision to make a report. The reporter confirmed that they understood this and that they wished to proceed to make a report that day, in person. Further to the meeting, we sent a copy of the notes taken to the reporter to make sure that they were accurate. They sent some clarifications and additional information.

Outcome

The reporter was employed in the civil/public service, in an organisation that they described as having a very poor culture. They described difficulties with a particular line manager which escalated to a specific incident which they reported to their HR department. They described the investigation of this incident as extending for several months, with a lack of communication and clarity with the reporter as to its progress. The reporter was ultimately re-assigned to a different section in their organisation, although they did not consider the earlier matter to have been resolved. The incident caused the reporter significant distress.

Having moved role, the reporter said that they sought reasonable accommodations due to a health condition. They said that the accommodations were not granted and they made a complaint to HR. They later moved to another role and ultimately left the organisation to take up a role in another civil/public service organisation. Throughout the period that these events were happening, the reporter said that they had long periods of absence from work, which had a financial impact on them. They said that there were also issues with the management of their pay and their performance management. They believed this to be connected to the earlier issues, and to constitute penalisation.

Having carefully considered the report, the Commissioner decided that it should be transmitted to the head of the civil/public service organisation where the reporter had been employed, as the person in the best position to assess and take appropriate action, if necessary, to address the issues raised.



Coimisinéir um Nochtadh Cosanta
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