COMHAIRLE CHONTAE CHILL CHAINNIGH

KILKENNY COUNTY COUNCIL

Protocol for dealing with Receipt of Disclosures

about Financial Reporting or other Financial Matters

under the

Local Government (Audit Committee) Regulations 2014 and

in accordance with

the Protected Disclosures Act, 2014

June 2017

1. **Under the Local Government (Audit Committee) Regulations 2014;**

12. (1) The audit committee shall ensure that procedures are in place whereby employees of the local authority may in confidence raise concerns about possible irregularities in financial reporting or other financial matters;

12. (2) The arrangements specified in paragraph (1) shall include arrangements for the proportionate and independent examination of such matters.

2. **Protected Disclosures Policy and Procedures**

The Council operates clear procedures for the making, receiving and investigation of disclosures (see Protected Disclosures Policy and Procedures attached).

The Council has appointed the following person to receive Protected Disclosures in accordance with the Protected Disclosures Act, 2014. The contact details for the Designated Officer (designated to receive disclosures in the Council) is as follows; Mr. Brian Tyrrell, Senior Executive Officer, Email: brian.tyrrell@kilkennycoco.ie.

3. **Audit Committee Protocol**

The Council's Audit Committee, in this regard, has approved the protocol set out hereunder, which provides for, inter alia, referral of a disclosure to the Designated Officer to receive disclosures in the Council;

3.1 **Audit Committee Designated Person**
The Chairperson is the sole designated member of the Audit Committee for employees to make a disclosure to, and may be contacted at Dr. Seán Brady, Email: Seanbradys@gmail.com.

3.2 **Protected Disclosures Policy and Procedures**
The Council operates clear procedures for the making, receiving and investigation of disclosures (see Protected Disclosures Policy and Procedures attached) and has appointed a Designated Officer to receive disclosures.

3.3 **Procedure for Receipt of a Disclosure by the Chairperson of the Audit Committee**

3.1.1 The Chairperson should take all reasonable steps to avoid disclosing to another person any information that might identify the person by whom the disclosure was made (see Protected Disclosures Policy and Procedure).

3.1.2 The Chairperson should refer the disclosure to:
Designated Officer (designated to receive disclosures in the Council);
Mr. Brian Tyrrell, Senior Executive Officer, Email: brian.tyrrell@kilkennycoco.ie.

3.1.3 The Designated Officer to receive disclosures should update the Chairperson of the Committee, as appropriate, on any action relating to a disclosure made, in accordance with the Protected Disclosures Policy and Procedure.

4. Confidentiality

The Protected Disclosures Act, 2014 provides that a person to whom a Protected Disclosure is made, and any person to whom a Protected Disclosure is referred in the performance of that person's duties, shall not disclose to another person any information that might identify the person by whom the Protected Disclosure was made, except where:

4.1 the person to whom the Protected Disclosure was made or referred shows that he or she took all reasonable steps to avoid so disclosing any such information;

4.2 the person to whom the Protected Disclosure was made or referred reasonably believes that the person by whom the Protected Disclosure was made does not object to the disclosure of any such information and to their identity being disclosed;

4.3 the person to whom the Protected Disclosure was made or referred reasonably believes that disclosing any such information is necessary for;

  (a) The effective investigation of the relevant wrongdoing concerned,
  (b) The prevention of serious risk to the security of the State, public health, public safety or the environment, or
  (c) The prevention of crime or prosecution of a criminal offence; or
  (d) Where the disclosure is otherwise necessary in the public interest or is required by law.

(see Protected Disclosures Policy and Procedures).