

Protected Disclosures

Policy for external disclosures
made to TII as a prescribed
person

Code of Practice Appendix E(ii)

24th March 2026

IMPORTANT: Please read this document carefully before making a report. It is solely the worker's responsibility to ensure they meet the criteria for protection. This document does not purport to be an interpretation of the law or to offer legal guidance or advice. Any 'worker' considering making a protected disclosure should first consult the provisions of the Protected Disclosures Act 2014 (as amended, the "Act"), together with this document, and may seek independent, external legal advice if necessary.

Guidance on the Act from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation can be found at <https://www.per.gov.ie/en/protected-disclosures-act-2014-and-guidance/> and also at <https://raiseaconcern.com/legislation/protected-disclosures-act-2014-guidance>

1. Protected Disclosures Act 2014

The purpose of the Protected Disclosures Act 2014 (as amended, the "Act") is to provide a framework within which workers can raise concerns regarding potential wrongdoing that has come to their attention in a work-related context. This Policy sets out the formal, confidential and secure external channels for workers reporting concerns to TII as a prescribed person in accordance with section 7 of the Act, which the worker reasonably believes relate to the matters within the remit of TII as a prescribed person.

2. TII Policy

The Board and Management of TII are committed to the highest standards of probity and accountability, including compliance with its obligations under the Act and to the external reporting channels set out in this Policy. A workplace culture of encouraging disclosures of wrongdoing is supported to enable workers to voice concerns in a responsible and effective manner.

Should a worker discover information which they believe may show actual or suspected wrongdoing then this information should be able to be disclosed without fear of reprisal. A worker should in the first instance consider reporting to their own employer via the worker's employer's own protected disclosures or whistleblowing channels.

In order to make a report to the CEO of TII as a prescribed person under this Policy (which will then be passed to the TII Commercial Lawyer appointed as the designated person for the purposes of the Act and consequently under this Policy), the conditions of this policy must be met. In particular:

- The report must be made by a 'worker', as set out further in section 6 of this Policy;
- The information a worker wishes to report must have come to their attention in a work-related context;
- The worker must reasonably believe the information tends to show one or more relevant wrongdoings (as expanded upon in section 9 of this Policy);
- The worker must reasonably believe that the information, and any allegations within it, is substantially true; and
- The worker must reasonably believe that the information reported relates to the matters in respect of which the CEO of TII has been designated a prescribed person under the Protected

Disclosures Act 2014 (Disclosure to Prescribed Persons) Order 2020 (Statutory Instrument 367/2020), referred to in this Policy as the “2020 Order”.

The matters for which the CEO of TII is the prescribed person are:

- a. All matters relating to the planning and supervision of construction and maintenance of national roads in the State, including preparing and arranging for the preparation of road designs, maintenance programmes, schemes for the provision of traffic signs on national roads, securing construction, improvement and maintenance works on national roads, allocating and paying grants for national roads and training, research or testing activities.
- b. All matters relating to the procurement of the provision of the light rail and metro infrastructure in the State including the making of relevant bye-laws and the prosecution of related offences.

TII has a separate policy pursuant to which workers of TII may make internal reports of wrongdoing pursuant to the Act.

3. Principles

The following key principles form the basis of this Policy:

- All reports by workers of wrongdoing in a work-related context should, as a matter of routine, be the subject of an initial assessment and, if required, any appropriate follow-up action.
- The focus of the process should primarily be on the wrongdoing reported and not on the reporting person (referred to in this Policy as the “Discloser”).
- The identity of the Discloser and any person concerned by a disclosure should be adequately protected; and
- Provided that the Discloser discloses information which came to their attention in a work-related context and which they reasonably believe tends to show relevant wrongdoing, no question of penalisation should arise.

4. Oversight

Whilst the appointed TII Commercial Lawyer is the designated person under this Policy, the TII Head of Governance & Legal has responsibility for the day-to-day management and co-ordination of procedures under the Act. The Head of Governance and Legal will report on activity under this Policy to the CEO who is the prescribed person within TII under the Act. General oversight of policy and procedures is the responsibility of the Board. This Policy, which together with the procedures applicable to internal disclosures will be made available on TII’s website and will be reviewed at least every three years.

5. What is a Protected Disclosure?

A protected disclosure is a **disclosure of information** which, in the **reasonable belief** of a **worker**, tends to show one or more **relevant wrongdoings**; came to the attention of the worker in a **work-related context**; and is disclosed in the manner prescribed in the Act.

In order to make a report under this Policy, a worker must believe the information disclosed and any allegation in it are substantially true, and the report must relate to the matters within TII's remit as a prescribed person. As such, the threshold for a report to qualify for protection as an external report under this Policy (and under section 7 of the Act) is higher than the threshold applicable to internal workplace reports.

Each of these components is considered in turn below. A worker must fulfil all the requirements set out in the Act in order for a report to qualify as a protected disclosure.

6. Who is a worker under the Act?

The Act defines "worker" as an individual who acquires information on relevant wrongdoings in a work related context and who is or was an employee, consultant, contractor, paid or unpaid trainee, work experience student, shareholder, volunteer, intern, part-time, full-time, casual worker, agency worker, person engaged in recruitment (or other pre-contractual processes), such as a job applicant, and any Board member. Persons who are not workers as defined by the Act cannot make a protected disclosure and are not protected by the Act.

7. Internal Disclosures by workers of TII

TII staff and board members may make a protected disclosure under a separate policy available [HERE]. As well as staff and board members, disclosures under the internal policy can be made, for example, by contractors, trainees and agency staff engaged by TII.

8. TII as a Prescribed Person

By the 2020 Order, the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation prescribed the CEO of TII (otherwise the National Roads Authority) as the recipient of disclosures where the information in the disclosure falls within the description of matters for which TII has been prescribed (as set out in section 2 of this Policy).

A worker does not need to report to their employer before reporting to TII as a prescribed person, although workers are encouraged to report to their employer in the first instance. A worker's employer may have a policy dealing with protected disclosures or whistleblowing and most protected disclosures are made internally in the first instance. However, if a worker does not wish to report to

their employer or such a report has not been addressed, they may have the option of reporting to TII as a prescribed person provided the above conditions are satisfied.

If the report is a relevant wrongdoing but relates to matters for which TII is not prescribed, other prescribed persons may be able to accept this report; a full list of prescribed persons is available at <https://www.gov.ie/prescribed-persons> . Workers who are unsure about who the correct prescribed person is, or where no such prescribed person exists, should direct their report to the Protected Disclosures Commissioner (see <https://www.opdc.ie/en/>) . It may also, in certain cases, be possible to report to a relevant institution, body, office or agency of the EU where the worker believes the information reported is true and the information falls within the scope of Directive 2019/1937. Other options may include reporting to a relevant Minister of the Government, if the worker is employed by a public body, or another third party, although the conditions for reporting to the channels in this paragraph are more onerous and the worker may wish to seek independent professional legal advice before using these channels.

9. What is a relevant wrongdoing?

“Relevant wrongdoings” is defined in the Act as one or more of the following:

- an offence has been, is being or is likely to be committed;
- a person has failed, is failing or is likely to fail to comply with any legal obligation, other than one arising under the worker’s contract of employment or other contract whereby the worker undertakes to do or perform personally any work or services; as such, a disclosure under the Act may not be appropriate for concerns relating to a worker’s terms of employment;
- a miscarriage of justice has occurred, is occurring or is likely to occur;
- the health or safety of any individual has been, is being or is likely to be endangered;
- the environment has been, is being or is likely to be damaged;
- that an unlawful or otherwise improper use of funds or resources of a public body, or of other public money, has occurred, is occurring or is likely to occur;
- an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement;
- a breach of specified EU law set out in EU Directive 2019/1937 on the protection of persons who report breaches of European Union law (the Directive) has occurred, is occurring or is likely to occur; or
- information tending to show any matter falling within any of the preceding bullet points has been, is being or is likely to be concealed or destroyed.

In each case, relevant wrongdoing may relate to past wrongdoings, ongoing wrongdoings, and/or wrongdoings likely to occur in the future.

It is immaterial whether a relevant wrongdoing occurred, occurs or would occur in Ireland or elsewhere and whether the law applying to it is that of Ireland or that of any other country or territory.

10. Exclusions from relevant wrongdoings

A matter is not a relevant wrongdoing if it is a matter concerning interpersonal grievances exclusively affecting the worker, such as grievances about interpersonal conflicts between the worker and another worker. Furthermore, failure to comply with a legal obligation that arises solely under a worker's contract of employment or other engagement terms is not a relevant wrongdoing. Such reports should be channelled to other procedures (including, where applicable, grievance or dignity at work procedures), as appropriate. Concerns which relate to day-to-day operational matters should, in the normal course of events, be brought to the attention of the relevant line manager and addressed accordingly.

A matter is not a relevant wrongdoing if it is the function of the worker or the worker's employer to detect, investigate or prosecute and does not consist of or involve an act or omission on the part of the employer. That might, depending on the circumstances, include such persons in auditing functions whose role is concerned with uncovering anomalies.

11. What is information?

A protected disclosure should contain 'information' which tends to show one or more relevant wrongdoing(s). The ordinary meaning of disclosing information is conveying facts, such as stating that particular events have occurred. To qualify as a protected disclosure a statement must have sufficient factual content and specificity. The information should disclose facts about something or someone, rather than a general allegation that is not founded on any facts, or an allegation on the basis of a suspicion that is not founded on anything tangible. Once a worker has information, they should report it, and not investigate the matter any further and the designated person will appropriately follow up on all reports.

12. What is a reasonable belief?

To ensure a disclosure is protected under the Act, a worker must have a "reasonable belief" that the information in their report tends to show that a relevant wrongdoing has been committed, is being committed or is likely to be committed. The term "reasonable belief" does not mean that this belief is necessarily correct and where a worker discovers information in a work-related context, which, in their reasonable belief, tends to show one or more 'relevant wrongdoings', it is important that they do not attempt to investigate the matter to verify these beliefs. Workers are not required to prove the truth of any allegation in a report.

They should, instead, report their concerns through the channels set out below for assessment by their employer or, in the case of reports under this Policy, the CEO of TII as prescribed person. A

worker will not be penalised simply because they were mistaken in any report, so long as they had reasonable grounds for believing that the information disclosed tended to show relevant wrongdoing and related to matters within the remit of the CEO of TII as a prescribed person. A worker's motivation in making a report is irrelevant when determining whether or not a report is a disclosure protected by the Act, provided a reasonable belief can be demonstrated. For a worker to make a knowingly false report, on the other hand, is a criminal offence under the Act, and the worker could be subject to action under civil law by any person who suffers damage from any knowingly false report.

13. What is a work-related context?

The information must come to the attention of the worker in a current or past work-related context, whether in the private sector or public sector. A work-related context means current or past work activities through which the worker acquires information concerning a relevant wrongdoing, and within which the worker could suffer penalisation for reporting the information. The information does not need to become known as part of the worker's own duties or even relate to the worker's own employer, provided that the information came to the worker's attention in a work-related context and relates to the matters in respect of which the CEO of TII has been designated a prescribed person under the 2020 Order.

14. Confidentiality

The identity of a Discloser, and any information from which their identity might be directly or indirectly deduced, must be protected under the Act. TII will take all reasonable steps to treat disclosures made through this Policy in a confidential and sensitive manner and will not disclose identifying information of a Discloser other than to persons for the purposes of receiving and following up on reports, unless with the Discloser's explicit consent.

A worker's identity will be protected with the exception of a number of specific cases under the Act (where identifying information can be disclosed without the Discloser's consent) as follows:

- the recipient shows that they took all reasonable steps to avoid disclosing any identifying information;
 - the recipient reasonably believes that disclosing any identifying information is necessary for the prevention of serious risk to the security of the State, public health, public safety or the environment;
 - disclosure is otherwise required by law;
 - disclosure is a necessary and proportionate obligation imposed by EU or Irish law in the context of investigations or judicial proceedings, including with a view to safeguarding the rights of defence of persons concerned with the alleged wrongdoing.

Where it is decided that it is necessary to disclose information that may or will disclose the identity of the Discloser, then the Discloser will be informed of the decision in advance, except where such notification would jeopardise:

- the effective investigation of the wrongdoing;
- the prevention of serious risk to the security of the State, public health, public safety or the environment, or
- the prevention of crime or prosecution of a criminal offence.

A Discloser may seek a review of any decision to disclose their identity, as set out below. Complaints relating to disclosure of identity should otherwise be directed to the TII Commercial Lawyer.

TII will maintain all documentation related to disclosures in a secure digital environment to which only those staff tasked with management of protected disclosures have access. Any staff member involved in the investigation of protected disclosures will be under the same obligation to protect the identity of the Discloser as the designated person.

Any person referred to in a protected disclosure, to whom a relevant wrongdoing may be attributed, and any person connected with them, is also entitled to have their identity protected during the course of any assessment or investigation of the wrongdoing alleged.

15. Anonymous disclosures

There is a distinction between an anonymous disclosure (where identity may sometimes be withheld by the Discloser) and confidential disclosures (where the identity of the Discloser is protected by the recipient in all cases). Anonymous disclosures are not excluded from the protection of the Act and TII is obliged by the Act to accept and follow-up on anonymous disclosures made to the CEO of TII as a prescribed person under the Act. While TII undertakes to act upon an anonymous disclosure to the extent that it is possible, it may be very difficult to assess the report and follow up on it where the identity of the Discloser is unknown and cannot be contacted.

Where a Discloser who makes an anonymous disclosure is subsequently identified they are entitled to the full protection of the Acts.

TII encourages any Discloser to provide their name and contact details to better support the assessment and investigation process.

A Discloser typically cannot obtain redress under the Act without identifying themselves as part of the process of seeking redress.

16. How to make an external protected disclosure report

It is important that a worker makes a protected disclosure in a manner prescribed by the Act to gain the protection afforded. External reports made to the CEO of TII as a prescribed person can be addressed to the CEO directly at lorcan.oconnor@tii.ie and will be passed to the TII designated person.

The **TII designated person** for external disclosures under this Policy is the appointed TII Commercial Lawyer. The designated person may be contacted by email at protecteddisclosures@tii.ie or **by telephone to +353 1 582 5984**.

The phone number provided is an automated line and the report can be made by leaving a message containing details of the alleged wrongful act or by requesting a call back by the designated person to whom the report can then be made. Where disclosures are made by way of anonymous message it may be difficult for the designated person to conduct an effective, or any, investigation and it is strongly recommended that Disclosers provide at least some contact details to allow effective investigation of the wrongdoing alleged. Where a recorded telephone message is made, a transcript of the report will be kept, and the Discloser will have an opportunity to comment on the transcript.

A physical meeting with the Discloser can be facilitated, upon request to the designated person, in which case the report will be documented by taking accurate minutes of the conversation, which the Discloser will have an opportunity to comment upon.

External disclosures under this Policy can also be made orally to the appointed TII Commercial Lawyer and should, where possible, contain all the matters set out in section 24 of this Policy.

When making a disclosure under this Policy, the Discloser should disclose the information that they have, based on a reasonable belief that it tends to show a relevant wrongdoing and a reasonable belief that the information disclosed, and any allegation contained in it, are substantially true.

Disclosers should frame any protected disclosure in terms of information that has come to their attention rather than seeking to draw conclusions about particular individuals or specific offences.

Disclosers should seek support and advice where they are unsure as to whether or not their report will qualify for protection under the Act. Details of support available are set out at Section 23 of this Policy. Workers can also seek advice from their own independent legal advisers.

Once a protected disclosure has been made, it is not possible for a Discloser to withdraw the disclosure.

Any reports made to TII other than in accordance with this Policy which, in the opinion of the recipient may qualify as a protected disclosure will be transmitted promptly to the designated person.

17. Assessment of disclosures

All disclosures, however made, are taken seriously by TII and all efforts are made to consider and address appropriately the issues raised.

The designated person will be responsible for following up on and for reporting on disclosures received.

(i) Acknowledgement of receipt of a report

The designated person shall acknowledge receipt to the Discloser in writing within seven days of the

receipt of the disclosure unless the Discloser has explicitly requested not to receive any acknowledgement or where it is reasonably believed that an acknowledgement would jeopardise the protection of their identity.

The designated person will give a broad outline to the Discloser of the manner in which it is intended to assess and follow up on the disclosure and associated timelines. They may also indicate a reasonable timeframe for feedback which cannot be more than three months from the date of acknowledgement of receipt of the disclosure (which time may be extended, in the case of reports to the CEO of TII as a prescribed person, up to six months in total), as well as the type of feedback which it may not be possible to provide.

The acknowledgement will provide a link to this Policy, which contains details of the protected disclosures process, and will confirm that the identity of the Discloser shall be kept confidential, as set out in this Policy, and that Disclosers are protected from penalisation.

Where the report has been made orally to the automated phonenumber, the designated person will produce a written summary (minute) of the report and shall, where contact details have been provided, confirm the information with the Discloser to ensure that the report has been properly recorded. The Discloser will be asked to provide an email or postal address to which written correspondence can be sent. Where this is not provided the designated person will not be able to comply with the requirements to provide written acknowledgement or feedback.

(ii) Initial Assessment

The designated person will carry out an initial assessment of the disclosure to determine whether it contains prima facie evidence that a relevant wrongdoing may have occurred/is occurring/is likely to occur, and whether it concerns matters falling within the scope of TII's remit as a prescribed person.

The designated person will, as a minimum:

- record the disclosure and the steps taken to consider and assess it;
- treat any report as a protected disclosure unless and until a definitive conclusion can be made as to whether it so qualifies;
- clarify with the worker the nature and extent of the concerns raised, where necessary or appropriate; note that the Act requires that Disclosers cooperate with TII in relation to the performance of its functions;
- consider if the report may need to be addressed in parts, with some qualifying as a protected disclosure and others treated differently;
- establish what evidence is available to support the concern; and
- carry out all relevant enquiries promptly, sensitively and discretely, ensuring to protect the identity of the parties concerned.

At the conclusion of the initial assessment the designated person shall decide if there is prima facie evidence of a relevant wrongdoing in the report. Where there is, the designated person will consider

the form which any appropriate action should take, having regard to the nature and seriousness of the matter, which may include an investigation.

Where the report is made to the CEO of TII as a prescribed person, the designated person will consider whether or not the report concerns a matter in the scope of TII's remit as a prescribed person. Where it is determined that the report is not within that scope, the report will be immediately transmitted to the relevant prescribed person, or where there is no prescribed person, to the Protected Disclosures Commissioner.

Where no prima facie evidence of relevant wrongdoing is found, the designated person may notify the Discloser of the closure of the procedure, and the reasons for it. This may include where:

- there is prima facie evidence of relevant wrongdoing but it is clearly minor and does not require follow up;
- all or part of a report is repetitive or does not contain any meaningful new information compared to a previous report; and/or
- the report concerns matters which are outside the scope of matters for which the CEO of TII is a prescribed person under the Act, in which case TII will transmit the report to an appropriate prescribed person or, where no such person exists, to the Protected Disclosures Commissioner.

If a Discloser is not satisfied with a decision during an initial assessment, he/she may seek a review of the decision as set out in section titled Review of assessments and investigations at 18.

(iii) Appropriate action

Where prima facie evidence of relevant wrongdoing is found, a full information-gathering investigation may be initiated, which may make findings of fact. The form and extent of the investigation, together with the identity of any investigator (whether internal or external), is a matter for the designated person, having regard to TII's statutory powers and functions and the nature and seriousness of the matters reported upon. Disclosers are required by the Act to cooperate with any such investigation.

Where the nature of the disclosure is such that another person in TII with the necessary knowledge, experience or technical skill in relation to the subject matter of the disclosure should be consulted in order to properly assess or investigate the disclosure, the designated person may consult with such person or persons. The designated person shall not disclose the identity of the Discloser to such person or persons save as is reasonably considered necessary to follow up on the report. The designated person shall remain responsible for the co-ordination of the assessment/investigation and the provision of acknowledgement, feedback and reports.

Any investigation arising should, as with any investigation, be carried out in a manner which is consistent with the principles of natural justice and fair procedures. Witnesses in any investigation will be advised of their duties of confidentiality. While a person who is the subject of allegations may

have a right to challenge the evidence against them, the Discloser will also have a right to have their identity protected.

Where a report of a disclosure concerns a breach of EU law, as provided for in the Act, the designated person must send the information to the relevant EU bodies as soon as practicable, where this is provided for under EU or Irish law.

It is not possible to lay down precise timescales or steps required for investigations, as this will depend on the nature of the issues raised.

(iv) Conclusion and Feedback

The Discloser will be provided with feedback on the progress of any investigation and, where appropriate, any action taken or expected to be taken to address the wrongdoing reported within three months of the acknowledgement of the receipt of the disclosure. Further feedback can be provided at three-month intervals thereafter upon request of the Discloser. Where the report is made to the CEO of TII as a prescribed person under this Policy, the period for feedback may be extended to 6 months in total, having regard to the nature and complexity of the report. Where a decision is made to so extend the period, the designated person will contact the Discloser as soon as is reasonably practicable to inform them of the decision to extend the time for feedback.

When providing feedback, the overriding requirement is that no information will be communicated that could prejudice the outcome of the investigation or any action that may ensue, nor reveal any personal data of any third parties or privileged material. Disclosers will not be provided with details of the commencement, progress or outcome of any disciplinary process involving any worker which may arise following any investigation.

Any feedback given to a Discloser is provided in confidence and should not be disclosed further, other than to the Discloser's legal advisor or trade union representative (where applicable) or unless the information forms part of a further protected disclosure being made.

In the case of reports to the CEO of TII as a prescribed person, disclosures may relate to other organisations or individuals who are not TII employees. In these cases, TII may be limited in its ability to investigate such reports and will have regard to TII's statutory powers and/or contractual rights in determining the possible scope and/or terms of reference of such investigation. If a Discloser is not satisfied with the outcome of an investigation, they may seek a review.

The final outcome of the process will be communicated to the Discloser subject to any legal restrictions applying in respect of confidentiality, privilege, privacy and data protection or other legal restrictions.

(v) General principles

While terms of reference may not be necessary for all investigations, in the case of more complex or serious investigations the designated person may compile terms of reference which govern the scope of the investigation.

A review of the conduct or outcome of an investigation under this Policy is available to the affected parties concerned (see the following section).

18. Review of assessments and investigations

A process of review is available in relation to:

- any decision made to disclose the identity of the Discloser (except in exceptional cases), if requested by the Discloser;
- a decision to close the procedure or refer the report to another procedure following an initial assessment, if requested by the Discloser;
- the conduct or outcome of follow-up actions (including an investigation, if requested by any affected person); and/or
- the conduct or outcome of any investigation in respect of any complaint of penalisation, if requested by any affected person;

One review under the terms of this Policy may be made in each of the four instances above, with the decision of that review being final.

The Discloser or affected person may make a request for review to the designated person, stating the reasons for seeking a review. All requests for review under this Policy must be made within one month of the notification of the decision or outcome to the affected party. The Discloser or affected person will, within two weeks of notification of the reviewer's details, outline in writing to the reviewer the reasons why they feel that the report requires further investigation or review.

The reviewer will be a person who has not been involved in the initial assessment, investigation or decision and may be from outside TII where appropriate. Where a review determines there were shortcomings or failings in how the matter under review was addressed, the reviewer should typically suggest further actions that may require to be taken by TII.

The role of the reviewer will be to address the specific issues the applicant feels have received insufficient consideration and not to re-investigate the matter in question. The reviewer will consider:

- whether the correct procedures were followed;
- in the case of an investigation under terms of reference, whether the terms of reference were adhered to;
- whether the conclusions/findings could or could not reasonably be drawn from the information/evidence on the balance of probability.

19. Protection against penalisation and other protections

Any form of penalisation of Disclosers is prohibited under the Act, under which the penalisation of

Disclosers is a criminal offence. Penalisation is also prohibited in respect of any person who assists a Discloser to make a disclosure, or any third person who is connected to the Discloser (such as a relative or colleague), or any entity the Discloser owns, works for or is otherwise connected with in a work-related context.

Penalisation means any direct or indirect act or omission that affects a worker, which occurs in a work related context, is prompted by the making of the report and causes or may cause unjustified detriment to a worker and can include, for example, suspension, transfer of duties, demotion or loss of opportunity for promotion, injury, loss, harm, threat of reprisal, failure to renew a contract or early termination of a contract. This list is not exhaustive.

A worker who suffers penalisation may seek redress in respect of any penalisation. However TII cannot intervene or offer advice regarding any employment dispute or dispute concerning penalisation, and instead Disclosers should refer to the support options at section 23 of this Policy.

The Act provides immunity to a Discloser against civil legal action arising from the making of a protected disclosure. While an exception relates to defamation, a defence of qualified privilege may be available. Note however that making a knowingly false report is not a protected disclosure, amounts to a criminal offence by the Discloser and could expose a Discloser to civil liability also.

20. Persons concerned

A “person concerned” is a person referred to in a report to whom the relevant wrongdoing is attributed or with whom such a person is associated. They are entitled to have their identifying information protected during any investigation, although this does not preclude such disclosures as are considered reasonably necessary by TII for the purposes of complying with the Act or as is otherwise authorised or required by law.

21. Records and Reporting

Records of reports, including their outcome, will be maintained in accordance with data protection law, in a confidential and secure environment.

TII is required under 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). These details will be included in the annual report of TII. This report is statistical in nature and does not result in any persons making disclosures being identifiable.

22. Data Protection and Freedom of Information

It is acknowledged that many protected disclosures will involve the processing of personal data within the meaning of data protection law. Such information will be managed and processed in accordance with TII’s Data Protection Policy and Procedures.

It should be noted that under the Act, in certain circumstances, and only where deemed necessary and appropriate, the rights of data subjects may be restricted to prevent the disclosure of information and identification of persons making disclosures. It may for example result in a data subject access request being denied in whole or in part. The Act also provides that the Freedom of Information Act 2014 does not apply to any records of reports made under the Act, irrespective of when they were made. Data rights may also be restricted to the extent necessary to prevent attempts to hinder reporting to, or impede, frustrate or slow down follow-up actions, or attempts to reveal the identity of reporting persons or persons concerned.

23. Support and Advice

Further information on the Protected Disclosures Act is available on the Department of Public Expenditure and Reform website at this address - <https://www.gov.ie/en/publication/e20b61-protected-disclosures-act-guidance-for-public-bodies/> .

Independent information is available on the Citizens Information website at this address - https://www.citizensinformation.ie/en/employment/enforcement_and_redress/protection_for_whistleblowers.html .

Transparency International Ireland offers a free Speak Up helpline and advice centre, funded by the Exchequer, to support workers seeking to make disclosures under the Act and details can be found on their website at this address - <https://www.transparency.ie/helpline> .

This Policy will be available on the TII website.

24. Guidance for making a disclosure

Disclosures should, where possible, be made in writing. When compiling a report, it should be factual (to the best of the worker's knowledge) and should address the following details, where possible:-

- that the disclosure is being made as a protected disclosure pursuant to this Policy;
- the Discloser's name, place of work and preferred contact details;
- what has occurred/is occurring/likely to occur;
- when it occurred - the date of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced or was identified;
- where it occurred;
- who was involved - the name of the person(s) allegedly involved (if any name is known and the worker considers that naming an individual is necessary to expose the wrongdoing disclosed);
- has it happened before;
- whether or not it is still ongoing;

- whether it has already been raised with anyone either within TII or externally? If so, to whom, when, under what process or policy, and what action was taken;
- are there any other witnesses;
- is there any supporting information or documentation;
- how the matter came to light; and
- any other relevant information.

TII Governance & Legal Department

24th March 2026



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