

Corporate Enforcement Authority (the “CEA”) Report on Protected Disclosures 2025

The Protected Disclosures Act 2014, as amended, requires public bodies to prepare and publish a report each year relating to the number of protected disclosures (internal and external) made to public bodies in the preceding year in addition to detailing the action taken in response to the disclosures made.

The CEA is prescribed by law to receive protected disclosures from workers in connection with all matters relating to the CEA’s functions (as set out in section 944D of the Companies Act 2014). The CEA has in place both internal and external reporting channels and procedures.

6 Follow-up of matters related to breaches of EU law			Instructions: Complete this section ONLY if one or more follow-up procedures have been opened in respect of breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive).
6.1 Of the follow-up procedures reported as opened in response to Q5.1.8 (breaches of EU law), if any, how many involved breaches of:			
6.1.1 Public procurement?			
6.1.2 Financial services, products and markets, and prevention of money laundering and terrorist financing?			
6.1.3 Product safety and compliance?			
6.1.4 Transport safety?			
6.1.5 Protection of the environment?			
6.1.6 Radiation protection and nuclear safety?			
6.1.7 Food and feed safety and animal health and welfare?			
6.1.8 Public health?			
6.1.9 Consumer protection?			
6.1.10 Protection of privacy and personal data and security of network and information systems?			
6.1.11 The financial interests of the EU?			
6.1.12 The functioning of the EU Internal Market?			
7 Outcome of follow-up procedures	(a) Fully	(b) Partially	Instructions: "Further proceedings or sanctions" means any further internal actions taken by the public body once it has been established a relevant wrongdoing has occurred. This includes any disciplinary action taken against persons responsible for the wrongdoing.
7.1 Of the follow-up procedures reported as closed in response to Q4.3, how many were closed because no wrongdoing was found or insufficient evidence of wrongdoing could be found?	1	0	
7.2 Of the follow-up procedures reported as closed in response to Q4.3 and the result of the follow-up procedure was that a wrongdoing was found to have occurred, how many resulted in:			
7.2.1 Further proceedings or sanctions?			
7.2.2 Referral or transmission to another body for further follow-up?			"Referral or transmission to another body for further follow-up" means any further external action taken by the public body. It includes referral of a matter to An Garda Síochána for further follow-up or self-reporting of a wrongdoing to a relevant regulatory or supervisory authority.
7.2.3 Changes to policies and/or procedures?			
7.2.4 Recovery of lost funds?			
7.3 Of the follow-up, procedures reported as closed in response to Q4.3, what (where relevant) is the estimated financial damage to the public body arising from the wrongdoing reported?			
7.4 Of the follow-up procedures reported as closed in response to Q4.3, what (where relevant) is the estimated amount of funds recovered by the public body arising from its follow-up?			
8 Anonymous reports			
8.1 Of the total number of reports received in response to Q2, how many were made anonymously?			
8.2 How many follow-up procedures were opened in response to anonymous reports in the calendar year?			
8.3 How many anonymous reporting persons subsequently disclosed their identity to the Designated Person in the calendar year?			

5	Matters investigated - Breaches of EU laws				
5.1	Of the reports received in response to Q4.1.8 (breaches of EU law), how many involved breaches of:				
5.1.1	Public procurement?	0			
5.1.2	Financial services, products and markets?	0			
5.1.3	Prevention of money laundering and terrorist financing	0			
5.1.4	Product safety and compliance?	0			
5.1.5	Transport safety?	0			
5.1.6	Protection of the environment?	0			
5.1.7	Radiation protection and nuclear safety?	0			
5.1.8	Food and feed safety?	0			
5.1.9	Animal Health and Welfare?	0			
5.1.10	Public health?	0			
5.1.11	Consumer protection?	0			
5.1.12	Protection of privacy and personal data?	0			
5.1.13	Security of network and information systems?	0			
5.1.14	The financial interests of the EU?	0			
5.1.15	Union competition and State aid rules?	0			
5.1.16	Rules of corporate tax?	0			
5.1.17	The functioning of the EU Internal Market?	0			
6	Investigation of reports				
6.1	How many investigations were opened in the calendar year?	26	Instructions:		
6.2	How many open investigations were carried over from the previous year?	4	"Investigation", for the purposes of this exercise, refers to any form of follow-up action to a report taken to establish the veracity of the information reported. The term does not refer to investigations of claims of penalisation against reporting persons.		
6.3	How many investigations were closed in the calendar year?	22	Examples of investigations include but are not limited to: setting up of investigative committees or commissions, inspections, audits, etc.		
6.4	How many investigations remained open at the end of the calendar year?	8	The response to Q5.2 should also include all open investigations carried over that commenced prior to the commencement of the Protected Disclosures (Amendment) Act 2022 (i.e. before 1 January 2023).		
6.5	Of the number of investigations reported as still open in response to Q5.4, how many are:				
6.5.1	Open less than 1 year?	5			
6.5.2	Open more than 1 year but less than 3 years?	1			
6.5.3	Open more than 3 years but less than 5 years?	2			
6.5.4	Open 5 or more years?	0			
6.5.5	What was the average length of the investigations closed in the calendar year?	81			
6.5.6	What was the median length of the investigations closed in the calendar year?	26			

7	Matters investigated		
7.1	Of the investigations completed in the calendar year reported in response to Q6.1, how many involved:	Instructions: Where an investigation falls under more than one of the headings listed at 5.1.1 to 5.1.9, please report under each heading that applies. For example, if one investigation was opened during the year that concerned both a breach of a legal obligation and damage to the environment, enter '1' under both headings: 5.1.2 and 5.1.5.	
7.1.1	Criminal offences?	0	
7.1.2	Breaches of a legal obligation?	22	
7.1.3	Miscarriage of justice?	0	
7.1.4	Endangerment of health and safety?	0	
7.1.5	Damage to the environment?	0	
7.1.6	Unlawful or improper use of public funds?	0	
7.1.7	Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement?	0	
7.1.8	Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?	0	If any investigations have been opened under heading 5.1.8 (breaches of EU law), please also complete Q6. Otherwise proceed to Q7.
7.1.9	Concealment or destruction of information tending to show any matter falling within items 5.1.1 to 5.1.8?	0	
8	Matters investigated - Breaches of EU laws		
8.1	Of the investigations reported as closed in response to Q6.1.8 (breaches of EU law), how many involved breaches of:	Instructions: Complete this section ONLY if one or more investigations have been opened in respect of breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive).	
8.1.1	Public procurement?	0	
8.1.2	Financial services, products and markets?	0	
8.1.3	Prevention of money laundering and terrorist financing?	0	
8.1.4	Product safety and compliance?	0	
8.1.5	Transport safety?	0	
8.1.6	Protection of the environment?	0	
8.1.7	Radiation protection and nuclear safety?	0	
8.1.8	Food and feed safety?	0	
8.1.9	Animal Health and Welfare?	0	
8.1.10	Public health?	0	
8.1.11	Consumer protection?	0	
8.1.12	Protection of privacy and personal data?	0	
8.1.13	Security of network and information systems?	0	
8.1.14	The financial interests of the EU?	0	
8.1.15	Union competition and State aid rules?	0	
8.1.16	Rules of corporate tax?	0	
8.1.17	The functioning of the EU Internal Market?	0	
9	Proceedings initiated		
9.1	How many proceedings were initiated on foot of investigations in the calendar year?	Instructions: "Proceedings" covers all types of formal enforcement action taken by a prescribed person triggered wholly or mainly by a report of a relevant wrongdoing. Examples include: warning/improvement notices; fines or other financial penalties; and any judicial proceedings taken (civil or criminal). It does not include any proceedings concerning penalisation of a reporting person.	0
9.2	How many cases were referred to another body to initiate proceedings in the calendar year?		0
9.3	How many proceedings have concluded this year?		0
9.4	What was the average length (in weeks) of the proceedings that concluded in the calendar year?	"Cases referred to another body" could include referral of a matter to the DPP for prosecution.	0
9.5	What was the median length (in weeks) of the proceedings that concluded in the calendar year?	Cases referred to other bodies to initiate proceedings should not be counted in the average and median times reported under Q7.3 and Q7.4.	0
10	Subject of proceedings initiated		
10.1	Of the proceedings initiated or referred to another body in the calendar year reported in response to Q7.1, how many involved:	Instructions: Where proceedings fall under more than one of the headings listed at 8.1.1 to 8.1.9, please include under each heading that applies. For example, if one set of proceedings was opened during the year that concerned both a breach of a legal obligation and damage to the environment, enter '1' under both headings: 8.1.2 and 8.1.5.	
10.1.1	Criminal offences?	0	
10.1.2	Breaches of a legal obligation?	0	
10.1.3	Miscarriage of justice?	0	
10.1.4	Endangerment of health and safety?	0	
10.1.5	Damage to the environment?	0	
10.1.6	Unlawful or improper use of public funds?	0	
10.1.7	Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement?	0	
10.1.8	Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?	0	If any proceedings have been opened under heading 8.1.8 (breaches of EU law), please also complete Q9. Otherwise proceed to Q10.
10.1.9	Concealment or destruction of evidence of any of the above wrongdoing?	0	

11	Subject of proceedings initiated - Breaches of EU laws		
11.1	Of the proceedings reported as initiated in response to Q8.1.8 (breaches of EU law), how many involved breaches of:		<u>Instructions:</u> Complete this section <u>ONLY</u> if one or more proceedings have been initiated in respect of breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive).
11.1.1	Public procurement?	0	
11.1.2	Financial services, products and markets?	0	
11.1.3	Prevention of money laundering and terrorist financing	0	
11.1.4	Product safety and compliance?	0	
11.1.5	Transport safety?	0	
11.1.6	Protection of the environment?	0	
11.1.7	Radiation protection and nuclear safety?	0	
11.1.8	Food and feed safety?	0	
11.1.9	Animal Health and Welfare?	0	
11.1.10	Public health?	0	
11.1.11	Consumer protection?	0	
11.1.12	Protection of privacy and personal data?	0	
11.1.13	Security of network and information systems?	0	
11.1.14	The financial interests of the EU?	0	
11.1.15	Union competition and State aid rules?	0	
11.1.16	Rules of corporate tax?	0	
11.1.17	The functioning of the EU Internal Market?	0	
12	Outcome of proceedings		
12.1	Of the proceedings reported as initiated how many resulted in:		<u>Instructions:</u> "Other enforcement action" refers to any other action taken to address the relevant wrongdoing other than those listed under Qs 10.1.1 to 10.1.4. It could include: formal warnings, improvement notices, confiscation of offending items/materials, closure orders, cease and desist orders etc. "Financial damage" relates to damage caused by the relevant wrongdoing reported. It does <u>not</u> relate to financial damage suffered by the reporting person due to penalisation. For the calculation of "financial damage", the ascertainment of the damage by any public body (including the courts) should be taken into account. The calculation of "financial damage" should <u>not</u> include any fines or other financial penalties imposed. (These are to be reported on under headings 10.3 and 10.4.) Fines and other financial penalties should <u>not</u> include any damages awarded to a reporting person or any fines/penalties imposed for penalisation of a reporting person.
12.1.1	Criminal prosecution?	0	
12.1.2	Fines or other financial penalties?	0	
12.1.3	Recovery of lost funds?	0	
12.1.4	Award of damages?	0	
12.1.5	Other enforcement action?	0	
12.1.6	No outcome?	0	
12.1.7	Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019/1937 (the Whistleblowing Directive)?	0	
12.2	Of the proceedings reported as initiated, what (where relevant) is the estimated financial damage arising from the wrongdoing reported?	€ -	
12.3	Of the proceedings reported as initiated, what (where relevant) is the total value of fines and/or other financial penalties imposed as a result of these proceedings?	€ -	
12.4	Of the proceedings reported as initiated, what (where relevant) is the estimated amount of funds recovered as a result of proceedings?	€ -	
13	Outcome of proceedings - Breaches of EU Laws		
13.1	Of the proceedings reported as completed in response to Q12.1.7 (breaches of EU law), how many involved breaches of:		<u>Instructions:</u>
13.1.1	Public procurement?	0	
13.1.2	Financial services, products and markets?	0	
13.1.3	Prevention of money laundering and terrorist financing?	0	
13.1.4	Product safety and compliance?	0	
13.1.5	Transport safety?	0	
13.1.6	Protection of the environment?	0	
13.1.7	Radiation protection and nuclear safety?	0	
13.1.8	Food and feed safety?	0	
13.1.9	Animal Health and Welfare?	0	
13.1.10	Public health?	0	
13.1.11	Consumer protection?	0	
13.1.12	Protection of privacy and personal data?	0	
13.1.13	Security of network and information systems?	0	
13.1.14	The financial interests of the EU?	0	
13.1.15	Union competition and State aid rules?	0	
13.1.16	Rules of corporate tax?	0	
13.1.17	The functioning of the EU Internal Market?	0	
14	Anonymous reports		
14.1	Of the total number of reports received in response to Q2, how many were made anonymously?	2	<u>Instructions:</u>
14.2	How many investigations were opened in response to anonymous reports in the calendar year?	2	
14.3	How many proceedings were opened in response to anonymous reports in the calendar year?	0	
14.4	How many anonymous reporting persons subsequently disclosed their identity in the calendar year?	0	