



Údarás Forfheidhmithe Corparáideach  
Corporate Enforcement Authority

### **Making a Protected Disclosure to the Corporate Enforcement Authority**

The Protected Disclosures Act 2014 (the “Act”) was introduced to give protection to all workers who make a protected disclosure (also known as ‘whistleblowing’). The Act sets out a number of ways in which disclosures can be made to employers as well as to external bodies.

Section 7 of the Protected Disclosures Act 2014 provides that protected disclosures may be made to certain external persons or bodies, each referred to as “prescribed persons” in the Act.

The Corporate Enforcement Authority (the “Authority”) is prescribed under section 7 of the Act and under Statutory Instrument 367 of 2020 to receive protected disclosures from external workers regarding all matters relating to the functions of the Authority as set out under section 944D of the Companies Act 2014. This means that workers may make protected disclosures to the Authority regarding, *inter alia*, compliance with, and/or the investigation and/or enforcement of the Companies Act 2014.

However, the Act will only apply to disclosures made to the Authority in this way if:

- the person making the disclosure reasonably believes that the relevant wrongdoing relates to compliance with, and/or the investigation and/or enforcement of the Companies Act 2014; and
- the person making the disclosure reasonably believes that the information disclosed, and any allegation contained in it, are substantially true.

The term “worker” and “relevant wrongdoing” are defined in the [Protected Disclosures Act 2014](#).

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

### **Confidentiality**

The Authority understands the need for maintaining confidentiality and protecting the identity of the worker making a protected disclosure. In general, protected disclosures made to the Authority will be treated in confidence unless the worker clearly states that they do not object to having their name associated with the disclosure. There are circumstances, as outlined in section 16 of the Act where confidentiality cannot be maintained, for example, if identifying the person is necessary for the effective investigation of matters raised. Accordingly, an absolute assurance of confidentiality cannot be given. Should such a situation arise, the Authority will make every effort to inform the worker that their identity may be disclosed.

It may be that a disclosure merits further enquiry, but the Authority is not the appropriate body. In some circumstances, the Authority may suggest to the worker that they might wish to refer their

concerns to another appropriate body. In other circumstances, it may be more appropriate for the Authority to refer the concerns to that body directly.

### **Anonymity**

A disclosure may be made anonymously, and concerns expressed anonymously will be treated seriously. However, on a practical level, it may be difficult to investigate a concern raised on an anonymous basis. Workers are therefore encouraged to put their name to a disclosure.

### **Legal Advice**

Whether or not a matter is a protected disclosure as defined in the Act is a matter of law which, in the case of a dispute, will fall to the courts to decide. The Authority cannot offer any legal advice. If you are considering making a disclosure, the Authority recommends that you seek independent legal advice in advance of doing so.

### **How to make a disclosure:**

To make a disclosure to the Authority please email [Protected.Disclosures@cea.gov.ie](mailto:Protected.Disclosures@cea.gov.ie), or write to Corporate Enforcement Authority, 16 Parnell Square, Dublin 1, D01 W5C2.

Where possible, a disclosure should contain the following information:

- Name of the individual making the disclosure and contact details;
- A statement that the information is being provided pursuant to the Protected Disclosures Act 2014;
- Name of the organisation concerned;
- As many details as possible regarding the concerns.

**Please note the Authority may designate a person to investigate the disclosure received.**

### **Feedback**

Where the discloser's identity and contact details are made known to the Authority, it will acknowledge the disclosure within 10 working days.

If the Authority is the appropriate organisation to receive the information, the Authority will decide whether any further action should be taken and if so, what action.

Where possible, the Authority will ensure that those making a disclosure are kept informed of steps being taken by it in response to a disclosure.

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