

Longford County Council Audit Committee Protocol Protected Disclosures

**Local Government (Audit Committee) Regulations 2014
&
Protected Disclosures Act, 2014 as amended by the
Protected Disclosures Amendment Act 2022**

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

- 1.1. The Audit Committee shall ensure that procedures are in place whereby employees of Longford County Council may in confidence raise concerns about possible irregularities in financial reporting or other financial matters.
- 1.2. The arrangements specified in Paragraph 1.1 above shall include arrangements for the proportionate and independent examination of such matters.

2. Protected Disclosures Policy and Procedures

Longford County Council operates clear procedures for the making, receiving and investigation of disclosures as per the Council's Policy and Procedures on Protected Disclosures Internal Reporting [here](#).

The Council has appointed the following employee to receive Protected Disclosures in accordance with the Protected Disclosures Act, 2014 as amended by the Protected Disclosures Act 2022. The contact details for the **Designated Officer** (designated to receive disclosures in the Council) are as follows:

Ms Lorraine McKee, Acting Senior Executive Officer,
Corporate Services Department, Longford County Council.
Email: protecteddisclosures@longfordcoco.ie Tel: (043) 3343452

3. Audit Committee Protocol

Longford County 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

Longford County Council's Audit Committee Chairperson **Mr James Morgan** is the **sole designated member of the Audit Committee** for employees to make a disclosure to. The contact details for the Council's Audit Committee Chairperson are as follows;

Mr James Morgan, Unit 1, Daingean Hall, N4 Axis Centre, Longford.
Email: jwmorgan@gmail.com

3.2. Protected Disclosures Policy and Procedures

The Council operates clear procedures for the making, receiving and investigation of disclosures in accordance with the Council's Policy and Procedures on Protected Disclosures Internal Reporting.

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 in accordance with the Council's Policy and Procedures on Protected Disclosures Internal Reporting.

3.1.2 The Chairperson should refer the disclosure to the Designated Officer:

Ms Lorraine McKee, Acting Senior Executive Officer,

Corporate Services Department, Longford County Council.

Email: protecteddisclosures@longfordcoco.ie Tel: (043) 3343452

3.1.3 The Designated Officer to receive disclosures should update the Chairperson of the Audit Committee, as appropriate, on any action relating to a disclosure made, in accordance with the Council's Policy and Procedures on Protected Disclosures Internal Reporting.

4. Confidentiality

The Protected Disclosures Act, 2014 as amended by the Protected Disclosures Act 2022 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 the link above to the Council's Policy and Procedures on Protected Disclosures Internal Reporting.


This Audit Committee Protocol for Protected Disclosures was approved on 15 March 2024.

Signed By:


Chairperson

Longford County Council Audit Committee

Signed By:


Chief Executive