



An tÚdarás Rialála Limistéir Mhuirí
Maritime Area Regulatory Authority

Protected Disclosures Policy

2026

Maritime Area Regulatory Authority

MARA Protected Disclosure Policy

Policy Reference:

Confidential

Policy Reference	PD-001
Date of Board Approval	
Responsible Officer	Director of Policy, Governance and External Affairs
Review Date	Review the protected disclosure policy annually
Next Review Date	15/09/2027
Previous Approval	<u>04 03 2025</u>

Version Control

Version	<u>Author</u>	<u>Date</u>	<u>Changes Made</u>
Version 1	Governance team	4/3/25	Policy developed and approved
Version 2	Aisling Murray	29/07/26	Update designated director name
Version 3			

Table of Contents

1.	Introduction.....	5
2.	Purpose of the Policy.....	5
3.	Scope	6
4.	Definitions	6
5.	Reasonable Belief	9
6.	Designated Officer to Receive Disclosures.....	10
7.	Workers outside the Agency Reporting Concerns	10
8.	Uncorroborated Information	10
9.	A Worker who is the subject of a Disclosure	11
10.	Protection from dismissal/penalisation	11
11.	Recording and Tracking of Disclosures	12
12.	Records Management	12
13.	Monitoring of the Policy and External Reporting Obligations.....	12
14.	Protected Disclosure Procedures.....	13
15.	Procedure for Receiving a Disclosure	21
16.	Feedback	23
17.	Support and Advice	23
18.	Confidentiality	24
19.	Procedure for Protection of Identity.....	25
20.	Procedure for Communicating Allegations with Workers	25
21.	Procedure for Investigation of a Disclosure	26
22.	Review	27
23.	Complaints Procedure	28
24.	Reporting.....	29
25.	Independent Supports and Information	29

1. Introduction

The Protected Disclosures Act, 2014 (as amended), requires that every public body establish and maintain procedures for the making of protected disclosures by current or former employees of the public body that deal with such disclosures. This policy on Protected Disclosures has been adopted having regard, inter alia, to the provisions of the Disclosures Act and the [updated guidance](#) published in November 2023 by the Minister/Department of Public Expenditure and Reform.

A worker is entitled to make a Protected disclosure when he/she reveals pertinent information that, based on the worker's reasonable belief, indicates wrongdoing, such as unlawful activities or unethical behaviour that has come to their notice within the working environment.

MARA is committed to creating a workplace culture that supports and encourages the making of protected disclosures and to providing protection from victimisation or harassment ensuring that appropriate action is taken where necessary.

2. Purpose of the Policy

This policy is intended to support workers when making a Protected Disclosure and provide instruction on the procedures involved. Each disclosure will be evaluated and where necessary, investigated in line with the obligations and requirements of the Act. In accordance with the provisions of the Act, and where appropriate, actions will be taken to safeguard the worker's identity in all instances.

The purpose of this policy is:

- I. To encourage board members and workers to report any concerns they may have regarding relevant wrongdoing in the workplace, as provided for in the Protected Disclosures Act. This is in the knowledge that their concerns will be taken seriously and investigated, where appropriate, and that their confidentiality will be respected.

- II. To highlight that it is always appropriate to raise such concerns when they are based on a reasonable belief irrespective of whether any wrongdoing is in fact subsequently identified.
- III. To provide board members and workers with guidance on how to raise concerns.
- IV. To reassure board members and workers that they can report relevant wrongdoings without fear of penalisation.

3. Scope

This policy applies to all Board members, workers¹ (including trainees, temporary workers, interns and those on work experience), contractors and consultants and any agency workers.

4. Definitions

A Protected Disclosure, as set out in Section 3 of the Act, is a disclosure of relevant information which, in the reasonable belief of the worker, tends to show one or more ‘relevant wrongdoings’, which came to the attention of the worker in connection with the worker’s employment and is disclosed in the manner prescribed in the Act.

For the purposes of this Act, information is ‘relevant information’ if:

- (a) In the reasonable belief of the worker, it tends to show one or more relevant wrongdoings.
- (b) It came to the attention of the worker in connection with the worker’s employment.

A ‘protected disclosure’ under this policy may be about a relevant wrongdoing:

- (a) That is occurring now.
- (b) That happened in the past.
- (c) That may happen in the future.

¹ Definition as per the [Act, as amended](#).

Section 5(5) of the Disclosures Act provides as follows:

A matter is not a relevant wrongdoing if it is a matter which 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.

4.1. Difference between Grievance and Protected Disclosure

The Act is intended to deal with reports of relevant wrongdoing as defined in the legislation. It is important to distinguish between a protected disclosure and a grievance. A grievance is a matter specific to the worker such as duties, terms and conditions of employment, interpersonal conflicts, which is not considered a relevant wrongdoing for the purposes of the Act.

4.2. Example of a grievance

- A matter exclusively affecting the worker such as an interpersonal conflict.
- Complaint of dissatisfaction in a change in the working environment.
- Concern with regard to pay and benefits.

4.3. Example of a Protected Disclosure

- Information about the improper use of funds, bribery or fraud.

4.4. Worker Definition

A worker is an individual who has acquired information on relevant wrongdoings in a work place environment and includes:

- (a) Current or former employees
- (b) An individual working under a contract within MARA
- (c) Individuals completing work experience or training

- (d) Board members including non-executive members
- (e) Volunteers
- (f) Participants in a recruitment process or pre-contractual negotiations.

For the purpose of the Act an individual who is or was a civil servant (as set out in the Civil Service Regulation Act 1956) is deemed to be an employee and therefore a worker as referenced throughout the policy.

4.5. Relevant Wrongdoing

The following matters are relevant wrongdoings as set out in Section 5(3) of the Act:

- (a) That an offence has been, is being, or is likely to be committed;
- (b) That 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;
- (c) That a miscarriage of justice has occurred, is occurring or likely to occur;
- (d) That the health and safety of an individual has been, is being or is likely to be endangered;
- (e) That the environment has been, is being or is likely to be damaged;
- (f) 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;
- (g) That an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement
- (h) That a breach of specified EU law set out in Directive 2019/1937 has occurred, is occurring or is likely to occur; or
- (i) That information tending to show any matter falling within any of the preceding paragraphs (a) to (h) has been, is being or is likely to be concealed or destroyed or an attempt has been, is being or is likely to be made to conceal or destroy such information.

4.6. Penalisation

‘Penalisation’ is defined as ‘any act or omission that affects an employee/worker to the employee/worker’s detriment and, in particular, includes:

- (a) Suspension, lay-off or dismissal.
- (b) Demotion or loss of opportunity for promotion.
- (c) Transfer of duties, change of location of place of work, reduction in wages or change in working hours.
- (d) The imposition or administering of any discipline, reprimand or other penalty (including a financial penalty).
- (e) Unfair treatment.
- (f) Coercion, intimidation or harassment.
- (g) Discrimination, disadvantage or unfair treatment.
- (h) Injury, damage or loss.
- (i) Threat of reprisal.

5. Reasonable Belief

A worker must have a reasonable belief that the information disclosed shows, or tends to show, wrongdoing. The term ‘reasonable belief’ does not mean that the belief has to be correct. A worker is entitled to be mistaken in their belief once their belief was based on reasonable grounds.

It may be quite reasonable for a worker to believe that a wrongdoing is occurring on the basis of what she/he observes. A worker may not know all the facts of the case and the worker is not obliged to find proof to support their suspicion. No worker will be penalised for making a disclosure once the worker had a reasonable belief that the information disclosed, showed, or tended to show wrongdoing.

A disclosure made in the absence of a reasonable belief will not attract the protection of the Disclosures Act and, may result in disciplinary action up to and including dismissal following investigation against the individual making the disclosure.

6. Designated Officer to Receive Disclosures

A Designated Officer is responsible for the administration of the Protected Disclosures procedures, related communications and maintaining records. MARA has appointed the Director of Policy, Governance and External Affairs to receive Protected Disclosures in the agency in accordance with the Disclosures Act, contact details as follows;

Director of Policy, Governance and External Affairs

Maritime Area Regulatory Authority

2nd Floor,

Menapia House

Drinagh Business Park

Drinagh,

Wexford,

Y35 RF29

Note: In the case where the Director of Policy, Governance and External Affairs post is vacant, the Chief Executive Officer will act as the Designated Officer.

Should the worker consider it appropriate they may also contact the Chairperson of the Board of MARA.

7. Workers outside the Agency Reporting Concerns

In accordance with Section 8 or Section 10 of the Act, disclosure to a minister or a disclosure in other cases, workers from outside MARA who become aware of a relevant wrongdoing as part of their work with or for MARA may make a report to the 'Designated Officer' (details outlined above) in respect of a relevant wrongdoing.

8. Uncorroborated Information

If a worker makes a report in accordance with this policy, but the information or allegation is subsequently not confirmed by the investigation, no action will be taken against the person

making the disclosure. The worker will be fully protected from any less favourable treatment, penalisation or victimisation.

The motive of the person making the disclosure is not relevant but if a worker knowingly or recklessly makes a false allegation which is not in good faith (e.g. for malicious reasons or in pursuit of a personal grudge), may result in disciplinary action up to and including dismissal following investigation in line with MARA's Disciplinary Policy and Procedure.

The protection of the Act is not provided in instance where a false report of wrongdoing is made deliberately or recklessly.

9. A Worker who is the subject of a Disclosure

A worker who is the subject of a disclosure is entitled to fair procedures. While an investigation is on-going, all reasonable steps will be taken to protect the confidentiality of those who are the subject of allegations in a Protected Disclosure pending the outcome of the investigation.

Where an allegation is made against an individual (the respondent), MARA will ensure that the respondent is afforded appropriate protection in accordance with the general principles of natural justice and fair procedures, as appropriate.

10. Protection from dismissal/penalisation

A worker, who has a reasonable belief in the occurrence of a serious wrongdoing in connection with their employment and discloses that concern, will not be penalised for the making of that disclosure, even if no investigation subsequently takes place, or where an investigation does take place, the investigation finds that no wrongdoing occurred. This undertaking extends to any other worker who is required to provide information in relation to matters raised as a consequence of the disclosure.

Worker(s) who may experience penalisation as a result of making a disclosure are requested to notify the Designated Officer and MARA who will then assess/investigate such notifications and take appropriate action. A complaint of penalisation can be made under the MARA's Grievance Policy and Procedure.

11. Recording and Tracking of Disclosures

MARA is obliged, by the 30th June annually, to prepare and publish a report detailing the number of protected disclosures made to MARA in the immediately preceding year and any action taken in response to those protected disclosures. All disclosures of wrongdoing, irrespective of whether they are being dealt with formally or informally, shall be recorded and notified to a Designated Officer who will report to the Chief Executive Officer, as required. The identity of the discloser will be protected in all instances.

The report shall also include anonymous information in relation to the protected disclosures and the action taken by MARA. This report shall be published in a form that does not enable the identification of the persons involved in any aspect of the disclosure, be they the discloser, or the recipient or any other person involved.

12. Records Management

Records created, maintained and stored by MARA as part of the Protected Disclosure Policy shall comply with the requirements of confidentiality under the Disclosures Act and with the National Records Retention Policy (2001) and any other relevant records retention policies.

13. Monitoring of the Policy and External Reporting Obligations

MARA shall monitor the implementation of and compliance with the policy and will review it on a regular basis.

This policy will be reviewed from annually after the date of publication. Employees and staff representatives shall be notified of any changes, with prior consultation.

14. Protected Disclosure Procedures

A worker must make a disclosure in the manner set out in the Disclosure Act to ensure they are afforded the protections of the Act. The Act provides that protected disclosures can be made internally to the worker's employer and also externally to persons other than their employer where certain conditions set out in the Act are met. Different requirements need to be met in different cases, as set out below.

14.1. Procedure for Making a Disclosure – Informal Internal Disclosure

If the disclosure relates to a minor concern, albeit a relevant wrongdoing (for example a minor health and safety concern), a worker can raise the disclosure informally rather than using the formal internal reporting process. These concerns should be raised in writing with a worker's line manager who, if they are comfortable to do so, will address the concerns in the first instance.

If a disclosure is made using the informal process, the worker may still be entitled to the protections of the Act. However, there is no obligation on the line manager to provide the worker with a formal acknowledgment, follow-up or feedback. Instead, any follow-up or feedback may be provided to the worker by their line manager in an informal manner. If, in the opinion of the line manager, a matter is more appropriate for the formal process, the line manager may direct a worker to submit the disclosure using the formal internal reporting channel.

14.2 Procedure for Making a Disclosure – Formal Internal Disclosure

The Director of Policy, Governance and External Affairs shall be the Designated Officer with responsibility for administration of the protected disclosures procedures and related communication, and secure, accurate record keeping.

Any worker who has a reasonable belief in relation to one or more of the relevant wrongdoings should submit the disclosure in writing directly to the Designated Officer:

Director of Policy, Governance and External Affairs

Maritime Area Regulatory Authority 2nd Floor,

Menapia House

Drinagh Business Park

Drinagh,

Wexford,

Y35 RF29

Email: ProtectedDisclosures@mara.gov.ie

Note: In the case where the Director of Policy, Governance and External Affairs post is vacant, the Chief Executive Officer will act as the Designated Officer.

Where the discloser is at senior management level, they should make the disclosure, in writing, to the Chief Executive Officer.

Should the worker consider it appropriate they may also contact the Chairperson of the Board of MARA.

The disclosure under this policy should be made in writing to the Designated Officer (designated to receive disclosures in MARA). In the event of a verbal disclosure, the disclosure shall be recorded by the Designated Officer and signed by the discloser as an accurate record of their disclosure.

A worker making a disclosure internally should:

- (a) Address the disclosure to the Designated Officer and mark the correspondence as
PRIVATE & CONFIDENTIAL

- (b) State that the disclosure is being made under the Disclosures Act.
- (c) Provide their name, position in the organisation, place of work and confidential contact details.
- (d) Provide relevant information in respect of the relevant wrongdoing.
- (e) Provide the date of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced or was identified.
- (f) Indicate whether or not the wrongdoing is still ongoing.
- (g) Indicate whether the wrongdoing has already been disclosed and if so to whom, when and what action was taken.
- (h) Provide any other relevant information.
- (i) Provide relevant information in respect of the relevant wrongdoing including name of the person(s) engaged in the alleged wrongdoing if the worker considers this necessary; and
- (j) Any other relevant information.

The Designated Officer will acknowledge within 7 working days (or as soon as reasonably practical) that the disclosure has been received and act as the point of contact for communications and the provision of feedback to the worker making the disclosure.

While a disclosure may be made anonymously, it should be noted that the extent to which this policy can be applied and implemented is significantly restricted in the case of anonymous disclosures. Note that workers cannot obtain redress under the Disclosures Act while remaining anonymous.

Once a disclosure has been received, the Chief Executive Officer will be informed by the Designated Officer.

14.3 Procedure for Making a Disclosure – External Disclosure

As provided for in the Act, additional approaches for making a protected disclosure outside of MARA are available. Further information on the procedures for making external disclosures are set out in the Act which can be found at www.irishstatutebook.ie.

Prior to making an external disclosure, workers should be familiar with the higher standards associated with such disclosures. Further information in relation to external disclosures may be found at www.workplacerelations.ie and the Department of Public Expenditure, National Delivery Plan and Reform's website - <https://www.gov.ie/en/organisation/department-of-public-expenditure-and-reform/>.

The Act identifies the following methods for making an external disclosure:

(a) Disclosure to another responsible person

Where a worker reasonably believes that the wrongdoing relates solely or mainly to the conduct of a person other than MARA, or to something for which that other person has legal responsibility, then the worker can disclose to that other person.

(b) Disclosure to a prescribed person

Certain persons are prescribed by the Minister for Public Expenditure, NDP Delivery and Reform to receive protected disclosures ("**prescribed persons**"). This includes the heads or senior officials of a range of bodies involved in the supervision or regulation of certain sectors of the economy or society.

Details of Prescribed Persons can be found in the Protected Disclosures Act 2014 (Disclosure to Prescribed Persons) Order 2020 [[S.I. No. 367 of 2020](#)]. Full details of Prescribed Persons can also be located online at www.gov.ie/prescribed-persons.

A worker may make a protected disclosure to a prescribed person if the reporting worker reasonably believes that the relevant wrongdoing falls within the description of matters

in respect of which the prescribed person is prescribed. However, the Act also provides an additional requirement in this case in that the reporting person must reasonably believe that the information disclosed, and any allegation contained in it, are substantially true.

(c) Disclosure to the Minister

Current and former workers may make a protected disclosure to a Minister with responsibility for the public body concerned.

In order to make a disclosure to a relevant Minister and qualify for protection under the Act, the worker must reasonably believe that the information disclosed tends to show one or more relevant wrongdoings; and one or more of the following must also apply:

- (i) The worker has previously made a disclosure of substantially the same information to their employer, other responsible person, prescribed person, or relevant Minister, as the case may be, but no feedback has been provided to the worker in response to the disclosure within the period allowed, or, where feedback has been provided, the reporting person reasonably believes that there has been no follow-up or that there has been inadequate follow-up;
- (ii) The worker reasonably believes the head of the public body concerned is complicit in the relevant wrongdoing reported;
- (iii) The worker reasonably believes that the disclosure contains information about a relevant wrongdoing that may constitute an imminent or manifest danger to the public interest, such as where there is an emergency situation or a risk of irreversible damage.

To ensure that the relevant Minister is aware of the worker's intention, it is recommended that the worker specify when making a disclosure under this approach that it is a disclosure to the named Minister under section 8 of the Protected Disclosures Act 2014.

Disclosures received by Ministers are required to be forwarded to the Protected Disclosures Commissioner by the Minister, without having been considered by the Minister.

(d) Disclosure to the Office of the Protected Disclosures Commissioner (OPDC)

The OPDC was established primarily to refer disclosures received under the Act to the most appropriate Prescribed Person. If a worker makes a disclosure to the Minister, this will, subject to the outcome of the high level review, be referred to the OPDC. If a worker makes a disclosure directly to the Commissioner, the Commissioner will refer the report to the relevant Prescribed Person or other suitable person if a Prescribed Person cannot be identified. Disclosures transmitted to the Department from the OPDC as an “other suitable person” will be processed in line with the formal internal reporting procedure set out herein.

Similar to disclosures made to Prescribed Persons, a protected disclosure may be made to the Commissioner where a worker reasonably believes that the relevant wrongdoing falls within the description of matters in respect of which a Prescribed Person is prescribed. The worker must also reasonably believe that the information disclosed, and any allegation contained in it, are substantially true.

(e) Disclosure to a Legal Advisor

The Act allows a protected disclosure to be made by a worker in the course of obtaining legal advice from a barrister, solicitor, trade union official or official of an excepted body (an excepted body is a body which negotiates pay and conditions with an employer but is not a trade union as defined in section 6 of the Trade Union Act 1941).

(f) Alternative external disclosures

Alternative external disclosures can be made under Section 10 of the Act, but there are stringent requirements for such disclosures to qualify as a Protected Disclosures, including:

- (i) that the worker reasonably believes that the information disclosed in the report, and any allegation contained in it, are substantially true
- (ii) the worker has previously made a disclosure of substantially the same information internally, to another Responsible Person, to a Prescribed Person, the Protected Disclosures Commissioner or the relevant Minister, but no appropriate action was

- taken within the periods specified under the Act; or
- (iii) the worker reasonably believes that the relevant wrongdoing concerned may constitute an imminent or manifest danger to the public interest, such as where there is an emergency situation or a risk of irreversible damage; or
 - (iv) if the worker were to make a report to a Prescribed Person, the Protected Disclosures Commissioner or the relevant Minister:
 - (a) there is a risk of penalisation; or
 - (b) there is a low prospect of the relevant wrongdoing being effectively addressed, due to the particular circumstances of the case, such as those where evidence may be concealed or destroyed or where a Prescribed Person may be in collusion with the perpetrator of the wrongdoing or involved in the wrongdoing.

14.5 Motivation and Disciplinary Record

The motivation for making a disclosure is irrelevant when determining whether or not it is a disclosure protected by the Act.

A disclosure made in the absence of a reasonable belief will not attract the protection of the Act and may result in disciplinary action following investigation against the Discloser.

Disclosure of a wrongdoing does not, per se, confer any protection or immunity on a worker in relation to any involvement they may have had in that wrongdoing.

In general, where a Protected Disclosure is made by a Discloser during an investigation, disciplinary or other process involving the Discloser, this should not affect those distinct processes, except where the investigation, disciplinary or other action represents, in essence, a form of penalisation for making a Protected Disclosure.

Where a Discloser has made a disclosure, whether or not this has been assessed or investigated, the Discloser is still required to conduct themselves professionally and to continue to execute their duties as normal. Normal management of a Discloser who has made a report does not constitute penalisation. This can include the taking of disciplinary action against the Discloser for matters unrelated to the substance of the report.

14.6 Protection from Dismissal and Penalisation

The Act, subject to the exemptions provided therein, imposes a legal obligation to keep the reporting person's identity confidential and sets out the extent of that obligation. Those involved in the processing of a Protected Disclosure must take care that in relation to the security and management of records (whether digital or manual) the discloser's identity is protected.

Penalisation of a person who makes a protected disclosure will not be tolerated by MARA and will lead to disciplinary proceedings following investigation against the perpetrator where warranted.

The Act defines penalisation as any act or omission that affects a worker to the worker's detriment and in particular includes:

- (a) Suspension, lay-off or dismissal.
- (b) Demotion or loss of opportunity for promotion or withholding of promotion.
- (c) Transfer of duties, changes of location of place of work, reduction in wages or changes in working hours.
- (d) The imposition or administering of any discipline, reprimand or other penalty (including a financial penalty).
- (e) Coercion, intimidation, harassment or ostracism.
- (f) Discrimination, disadvantage or unfair treatment.
- (g) Injury, damage or loss, withholding of training, threat of reprisal, a negative performance assessment or employment reference.
- (h) Failure to convert a temporary contract to a permanent one where a legitimate expectation that he or she would be offered permanent employment existed.
- (i) Failure to renew or early termination of a temporary employment contract.
- (j) Harm, including to the worker's reputation, particularly in social media, or financial loss, including loss of business and loss of income.

- (k) Black-listing on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry.
- (l) Early termination or cancellation of a contract for goods or services.
- (m) Cancellation of a licence or permit.
- (n) Psychiatric or medical referrals.

Sections 11-16 of the Protected Disclosures Act provide for specific remedies for workers who are penalised for making a protected disclosure. If a worker believes they have been penalised for making a disclosure of wrongdoing in accordance with these procedures, the worker should inform the Designated Officer in order to seek redress. MARA will assess and investigate any instances of penalisation and will take appropriate action (which may include disciplinary action against co-workers) where necessary.

A worker who considers that they have been penalised for making a protected disclosure is also entitled to issue proceedings in the Workplace Relations Commission or claim injunctive relief in the Circuit Court. The relevant time limits that apply for bringing a penalisation claim to the Workplace Relations Commission is 6 months from the date of the penalisation or, for the Circuit Court, within 21 days of last instance of penalisation.

15. Procedure for Receiving a Disclosure

The Designated Officer to receive disclosures and any other individual to whom the disclosure is referred in the performance of that worker's duties, must take all reasonable steps to avoid disclosing to another person any information that might identify the person by whom the disclosure was made.

If a formal internal disclosure is made to a line manager in the course of their duties, the line manager is required to request the discloser to make the disclosure directly to the Designated Officer to receive disclosures.

The Designated Officer to receive a disclosure should undertake an initial screening/assessment process ([see section 15.1 DoPER Guidance under section 21\(1\) of the Protected Disclosures Act 2014](#)) for the purpose of assisting public bodies in the performance of their duties under the Disclosures Act. After which they will advise the discloser as to whether the matter requires an investigation in accordance with the Disclosures Act. The screening process should involve an assessment of the disclosure to seek to determine whether or not it should be treated as a protected disclosure, having regard to the Disclosures Act. If it is unclear whether the disclosure qualifies as a protected disclosure, the Designated Officer should treat the disclosure as a protected disclosure and protect the identity of the discloser in accordance with the procedures. The disclosure should be assessed to determine the nature of the information disclosed and the procedure or procedures that is/are most appropriate to be used to investigate the matter. If, having assessed the disclosure, there is a mix of different issues (some involving a protected disclosure, some involving a personal employment complaint) then an appropriate process/processes should be applied to deal with the issues. The process to be applied may differ from case to case.

The screening/assessment process should consider whether the alleged wrongdoing is something that can or should be investigated. If an investigation is required, the appropriate person should consider the nature and extent of the investigation.

In the event that the Designated Officer is of the view that any further investigation is not required, the Designated Officer should advise the discloser in writing of their assessment and the basis for the assessment, as is possible.

As it is not possible to know at the time, whether a disclosure will subsequently be deemed protected under the Disclosures Act, the Designated Officer should keep a written record of their actions, including timelines, under this section.

Workers should be advised by the Designated Officer that the following conditions must apply to a disclosure:

- It must have come to their attention in connection with their employment.
- They must have a reasonable belief that the information disclosed tends to show a wrongdoing.

Note that a disclosure of any wrongdoing which is the worker's or their employers' function to detect, investigate or prosecute does not come within the terms, or attract the protections and redress of the Disclosures Act unless it involves an act or omission on the part of the employer.

Workers should be advised that they will not be penalised or caused to suffer detriment for making a report of possible wrongdoing which subsequently turns out to be incorrect provided the worker had a 'reasonable belief' that the information being reported showed or tended to show one or more of the relevant wrongdoings.

16. Feedback

A worker making protected disclosures will be advised that they will be provided with periodic feedback by the Designated Officer, in confidence, in relation to the matters disclosed and be advised when consideration of the disclosure is complete, except in exceptional cases. This may take the form of reassurance and affirmation that the matter is receiving attention. Note that this does not require MARA to give a complete account of what the situation is at a particular point in time in terms of progress [\(see section 18 DoPER Guidance under section 21\(1\) of the Protected Disclosures Act 2014\)](#).

17. Support and Advice

MARA is committed to providing all relevant parties with any necessary support during and after making the disclosure.

18. Confidentiality

The Disclosures Act 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:

- The person to whom the Protected Disclosure was made or referred shows that they took all reasonable steps to avoid so disclosing any such information.
- 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.
- 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.
 - (c) The prevention of crime or prosecution of a criminal offence.
 - (d) Where the disclosure is otherwise necessary in the public interest or is required by law.

Workers who are concerned that their identity is not being protected should notify the Designated Officer and MARA will assess/investigate such notifications and take appropriate action where necessary. A complaints procedure is available for any breach of confidentiality under the Grievance Policy and Procedure.

Where it becomes clear that the confidentiality of the discloser cannot be ensured, the discloser will be advised and procedures and active strategies put in place for supporting the discloser.

19. Procedure for Protection of Identity

Where action is to be taken following a protected disclosure, a process will be put in place for consulting with the discloser and, where possible, for gaining the informed consent of the discloser prior to any action being taken that could identify them. This may include when disclosures are being referred by the Agency to an external party.

Where it is decided that it is necessary to disclose information that may or will reveal the identity of the discloser, the discloser should be informed of this decision in advance of the disclosure, except in exceptional cases. The discloser should also be informed of the review process, which may be invoked by the discloser in respect of this decision.

20. Procedure for Communicating Allegations with Workers

A worker against whom an allegation has been made and the disclosure has been recorded and assessed as to warranting investigation by a named individual in order to establish the facts, will be formally advised, in writing of the following:

1. That an allegation has been made against them.
2. That MARA will draw no conclusions until the facts have been investigated.
3. That they are expected to assist the investigator as far as is reasonably possible.
4. That the investigator wishes to interview them at a specific time and place.
5. That they may have a person of their choice present at the interview (i.e. union representative, a colleague, a peer support from their workplace, etc.).
6. They have the right to make a statement in respect of the allegation(s) made against them orally and/or in writing.
7. As far as is reasonably possible, their confidentiality and privacy will be respected.
8. The procedure will follow the rights of natural justice.
9. The Civil Service Employee Assistance Service (CSEAS) is available to the employee and all parties if they wish to avail.

21. Procedure for Investigation of a Disclosure

Where the Designated Officer forms the view that an investigation is required, the matter should be referred to the appropriate staff member ² for examination and/or investigation or to an external person, at MARA's discretion.

The Designated Officer should be updated by the appropriate staff member on any investigation and the outcome. The fact of such an investigation taking place will be reported to the Chief Executive Officer who will also be advised of the outcome and any recommendations arising.

An investigation may consist of an:

1. Informal approach for less serious wrongdoings.
2. A detailed and extensive investigation of serious wrongdoings, or
3. An external investigation by another body.

It is important to note that some matters may be of such seriousness that the investigation may have to be carried out externally, such as by subject matter experts or may need to be reported to and investigated by An Garda Síochána or another body with the statutory power and function of investigation of particular matters.

Investigations carried out will be impartial and conducted in a manner fully consistent with due process and the procedures will commit to this standard. In addition, the confidentiality of a worker making the report of possible wrongdoing and the person against whom the allegation of wrongdoing has been made will be protected. In the former case in accordance with the relevant legal provisions in the case of a protected disclosure and in the latter consistent with the principles of natural justice.

² Such investigations should be assigned to a Director (PO level).

The discloser will be provided with feedback from the Designated Officer concerning general information in relation to the matters disclosed and be advised when consideration of the disclosure is complete.

As it is not possible to know at the time whether the disclosure will subsequently be deemed protected under the Disclosures Act, written records, including timelines, in relation to any investigation undertaken, under this Policy should be maintained.

21.1. Outcomes following an investigation

The following are potential outcomes on conclusion of the investigation of the matter disclosed:

- (a) The disclosure is upheld or partly upheld leading to:
 - i. the malpractice being stopped and the system weaknesses identified and addressed or the concern being addressed in so far as is reasonable;
 - ii. disciplinary action being taken against the wrongdoer depending on the results of the investigation; and
 - iii. the matter being referred to an outside body, including An Garda Síochána.
- (b) The disclosure is not upheld leading to:
 - i. no action if the allegation is based on a reasonable belief but proves to be unfounded;
 - ii. disciplinary action being considered against the Reporting Person in the event of the claim being found to be malicious or otherwise not based on a reasonable belief.

If the outcome of the investigation of a disclosure is not to the satisfaction of the worker that reported the issue, then s/he has the right to seek a review (see section Review).

22. Review

A system of review is available in respect of the following:

- (a) Any decision made to disclose the identity of the discloser (except in exceptional cases).
- (b) The outcome of any assessment/investigation undertaken in respect of the protected disclosure.
- (c) The outcome of any assessment/investigation in respect of any complaint of penalisation.

Any review will be conducted by a delegated member of the Senior Management Team. Where a decision is taken to disclose the identity of the discloser, where possible, the discloser will be offered a review before their identity is disclosed. Note that there is no entitlement for two reviews on the same issue.

A specific process will be drawn up for handling the review which requires that parties not involved in the original process re-evaluate the findings and consider any additional evidence provided.

The outcome of the review will then be communicated to the worker.

23. Complaints Procedure

A complaint of penalisation or for a breach of confidentiality under this policy can be made under MARA's Grievance Policy and Procedure.

Any such acts of penalisation or attempted penalisation may be treated as a disciplinary matter, in line with MARA's Disciplinary Policy and Procedure.

Breach of confidentiality by the recipient of a disclosure, or the person to whom the disclosure is referred, to disclose the discloser's identity or information that may identify the discloser unless there is a good reason for doing so, may be treated as a disciplinary matter, in line with MARA's Disciplinary Policy and Procedure.

23.1. Audit Committee Protocol

The Maritime Area Planning Act 2021 requires that the audit committee shall ensure that procedures are in place whereby employees of MARA may in confidence raise concerns about possible irregularities in financial reporting or other financial matters.

MARA's Audit Committee has adopted a Protocol to provide for referral of any concern raised with the Chair of the Audit Committee to the 'Designated Officer to receive Disclosures', in accordance with the Protected Disclosures Act.

24. Reporting

In accordance with Section 22 of the Act, MARA will provide an Annual Report to the Minister for Public Expenditure, National Delivery Plan Delivery and Reform no later than 1 March each year in respect of Protected Disclosures received during the preceding calendar year.

MARA will also publish a report no later than 31 March each year including the information required under Section 22 of the Act and a statement confirming that there are internal and external reporting channels and procedures for dealing with Protected Disclosures.

In order to ensure the principles of fair procedures and natural justice are applied all protected disclosures received will be assessed and investigated as quickly as possible however, it is impossible to include a timeframe for completion of any investigation.

This Policy and the procedures outlined herein will be reviewed periodically and at least on an annual basis by the Board of MARA. The Policy may be revoked, replaced or amended at any time and workers will be informed of any changes that are made.

25. Independent Supports and Information

If a worker is considering making a Protected Disclosure or has already made a Protected Disclosure, independent advice and support is available from Transparency International

Ireland and from Citizen's Information. These services can be accessed using the following contact details:

[Transparency International Ireland](#) - Speak Up Helpline: 1800 844 866

[Citizen's Information](#) - Phone Service: 0818 07 4000

[Civil Service Employee Assistance Service](#) - 0818 008120

[Office of the Protected Disclosures Commissioner \(OPDC\)](#) - 01 639 5650