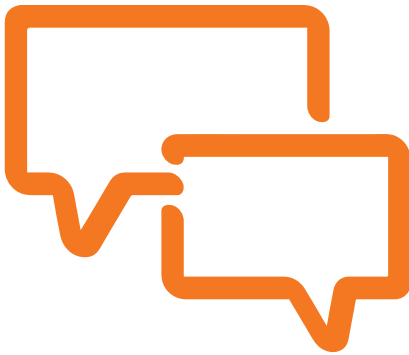


# Protected Disclosures Policy

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## Contents

<b>Introduction</b>	<b>1</b>
<b>Scope</b>	<b>2</b>
<b>Policy Objective</b>	<b>2</b>
<b>Waste and Misuse of Resources</b>	<b>2</b>
<b>What is a Protected Disclosure?</b>	<b>2</b>
<b>What is Relative Wrongdoing?</b>	<b>2</b>
<b>Safeguards</b>	<b>3</b>
<b>How to make a Protected Disclosures</b>	<b>4</b>
<b>Service Standards</b>	<b>4</b>
<b>Appeal</b>	<b>4</b>
<b>Responsibilities</b>	<b>5</b>
<b>Alternative Procedures for Making Protected Disclosures</b>	<b>5</b>
<b>Appendix: Relevant Wrongdoings</b>	<b>6</b>

## Introduction

As outlined in the Group Mission Statement, Bord na Móna is committed to conducting its affairs with openness, honesty and integrity.

An important aspect of integrity and transparency is a mechanism to enable all Workers in the Bord na Móna Group to voice concerns, in confidence, in a responsible and effective manner.

It is the duty of all Workers in Bord na Móna to safeguard all Group assets in the normal course of their work. However, all organisations face the risk that certain Workers may engage in conduct that violates the law, regulations or the policies of the organisation itself. Workers may be concerned that by reporting, or co-operating in investigations of potential misconduct they will be opening themselves up to victimisation, detriment or risking job security.

This policy is designed to inform Workers of their right to make a Protected Disclosure of any Relevant Wrongdoing, potential Relevant Wrongdoing or any wilful waste of Group resources. Provided Workers are acting in good faith, they have a right not to suffer any detriment by virtue of having made such a Disclosure. A Worker who makes a Disclosure and has a reasonable belief of wrongdoing will not be penalised by Bord na Móna, even if the concerns or Disclosure turn out to be unfounded.

This policy is not designed to question financial or business decisions taken by the Group nor should it be used to reconsider any matters which have already been addressed under harassment, complaint, disciplinary or other procedures.

If you are concerned in relation to your own employment or personal circumstances in the workplace it should be dealt with through our individual Grievance Policy, and if your concern is arising from workplace relationships, it should generally be dealt with through our Bullying and Harassment Policy.

This policy complies with the provisions of the Protected Disclosures Act, 2014 (“the Act”), and best practice outlined in the Industrial Relations Act 1990 (Code of Practice on Protected Disclosures Act 2014) (Declaration) Order 2015 (“the Code of Practice on Protected Disclosures”).

### Scope

This policy applies equally to all current Workers and former Workers, of the Bord na Móna Group. For the purposes of this policy “Workers” are defined as all persons currently or previously engaged by any member of the Group on a contract of employment as permanent, part-time or fixed-term employees, on a contract of services or agency workers. For the avoidance of doubt this includes all Directors and Officers.

### Policy Objective

This policy is intended to assist Workers who believe they have discovered malpractice or impropriety. It supports Workers who have a genuine concern.

#### It aims to:

- Foster a culture of openness and honest communication;
- Ensure the attainment of objectives set out in the Group Mission Statement and Group Code of Business Conduct;
- Ensure full compliance with all legal, regulatory and other requirements, and
- Provide a mechanism to uphold the integrity of all Workers.

It is not the purpose of this policy to replace other employee related policies or the organisation’s grievance procedure and in some cases these may offer a more suitable means of addressing an issue.

This policy is intended to cover all aspects of Bord na Móna’s activities including our operations outside Ireland.

### Waste and Misuse of Resources

The Protected Disclosures Policy not only provides a mechanism for the reporting of wrongdoing or improper actions, it also seeks to ensure Workers have the opportunity to communicate any wasteful processes or the misuse of Group resources they may be aware of. Therefore, the policy applies equally to any such issues raised by Workers.

### What is a Protected Disclosure?

A Protected Disclosure (a “Disclosure”) is a disclosure, made in good faith, of relevant information which, in the reasonable belief of the Worker making the Disclosure, is true and outlines a Relevant Wrongdoing which has been committed or is likely to be committed.

#### Examples of a Protected Disclosure include:

- Information about the improper use of funds, bribery and fraud; or
- A hazardous work situation, information regarding a failure to provide or wear protective clothing or adhere to health and safety guidelines.

### What is Relative Wrongdoing?

A Relevant Wrongdoing is broadly defined as possible fraud, crime, danger or failure to comply with any legal obligation which has come to the Worker’s attention in connection with their work with Bord na Móna. Examples of Relevant Wrongdoings are listed in the Appendix to this policy.

A matter is not regarded as a Relevant Wrongdoing if it is a matter which it is the function of the Worker or Bord na Móna to detect or investigate and does not consist of or involve an act or omission on the part of the Group.

A grievance is a matter specific to a Worker and should not be confused with a Protected Disclosure which is where a Worker has information about a Relevant Wrongdoing. Grievances related to the Worker's employment position, duties, terms and conditions of employment, working procedures or working conditions should be dealt with under the Bord na Móna grievance procedure.

**Examples of a grievance include:**

- A complaint around the selection criteria for a promotional post; or
- A complaint around allocation of overtime.

Where a Relevant Wrongdoing or potential wrongdoing or wasteful action, comes to the attention of the Worker in the course of their work for the Group, irrespective of whether it may have occurred in the past, be currently occurring or be likely to occur, a Disclosure should be made as soon as possible.

The Group takes wrongdoing very seriously and regards those who make a Disclosure as a witness to a wrongdoing, and not as a complainant.

## **Safeguards**

### **A) Protection**

This policy is designed to offer protection to those Workers of the Group who disclose such concerns. No Worker will suffer any victimisation or detriment for making a Disclosure, even if the concerns prove to be incorrect, provided:

- The Disclosure is made in **good faith**,  
AND
- The Worker reasonably believes that the information or allegations contained in the Disclosure are **wholly or substantially true**,  
AND
- The Worker is **not acting for personal gain**.

### **B) Untrue Allegations**

If a Worker makes a Disclosure which they know to be false or which they do not believe to be true, then the Worker is committing an offence under the Act. Disciplinary Action may also be taken against the Worker if appropriate.

### **C) Confidentiality**

The Group will treat all Disclosures and resulting investigations in a confidential and sensitive manner. The identity of the individual making the Disclosure may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the Disclosure may need to provide a statement as part of the evidence required.

In certain circumstances Workers should also be aware that Disclosure to third parties is permitted under the provisions of the Act, and may be required by legislation, a governmental body or agency, a regulatory Code of Conduct or by a Court or Tribunal. In some cases, Workers may be called upon by a Court or other Tribunal to give evidence regarding the subject matter of the Disclosure. In such circumstances, reasonable support (which may include legal advice) will be provided to the Worker.

### **D) Anonymous Allegations**

This policy encourages individuals to put their name to any Disclosures they make. Concerns expressed anonymously are much less credible, and may be considered at the discretion of the Group.

In exercising this discretion, factors taken into account will include:

- The seriousness of the issues raised;
- The credibility of the concern, and
- The likelihood of confirming the allegation from attributable sources.

## How to make a Protected Disclosures

If a Worker wishes to make a Disclosure internally, the following process should be followed:

- A Disclosure should be submitted in writing, and addressed to either the Company Secretary or the Deputy Company Secretary at: Bord na Móna, Main Street, Newbridge, Co. Kildare, W12 XR59. The Report should be submitted as soon as possible and should contain as much specific detail and factual information as possible.
- All reported cases will be logged.
- Disclosures will be discussed with members of the Legal Department and Internal Audit, and other officers and employees of the Group as appropriate. A preliminary review will be conducted to determine the merits and demerits of the Disclosure and whether a full investigation is warranted. Consideration will also be given to determining if this is the most appropriate policy to deal with the matter raised. Where another Group policy or procedure is deemed more appropriate to the circumstances this will be communicated to the Worker in writing

with the opportunity to respond within 30 days.

- If it is determined that a full investigation is required, Internal Audit is responsible for undertaking this investigation. Internal Audit may engage any necessary third party expertise as determined by them to assist the completion of the investigation.
- External investigation may be undertaken and external advisers may be consulted in circumstances where it is deemed necessary.
- In some cases the receipt of the Disclosure will trigger an obligation on the part of the Group to report the matter to external regulatory authorities (An Garda Síochána, for example).
- Investigations undertaken and necessary actions required arising from such investigations will be reported in full to the Risk and Audit Committee.
- The conclusion of any investigation will be reported by the Company Secretary to the Worker in writing and the matter is considered to be closed 30 days thereafter, ("Concluding Letter").

## Service Standards

Due to the varied nature of Disclosures, which may involve internal investigations and / or the Gardaí, it is not possible to outline precise timescales for such investigations. The Group will endeavour to ensure that any investigations commissioned are undertaken as quickly as possible, without affecting the quality or depth of those investigations.

The Worker who makes the Disclosure will be kept informed of the progress of the related investigation and, if appropriate, of the final outcome.

## Appeal

Workers have the right of appeal if they believe that the procedure set out in this policy was not followed as described. An Appeal should be made to the Managing Director within 30 days of the date of the Concluding Letter. The conclusion of the Appeal will be reported by the Managing Director to the Worker in writing and the matter is considered to be closed thereafter.

### **Responsibilities**

- **Risk and Audit Committee**
  - Ownership of the policy and oversight of its implementation.
- **All Workers**
  - To ensure Disclosures made in good faith are valid and appropriate.
- **Group Company Secretary and Head of the Legal Department**
  - To receive, log and evaluate Disclosures made to them; to determine the nature and scope of any necessary investigation.
  - To provide an annual report to the Minister for Public Expenditure and Reform by June 30th each year stating the number of Disclosures and a summary of the actions taken.
  - To review the policy and assess its effectiveness annually as part of the annual reporting process.
- **Head of Internal Audit**
  - To investigate and follow appropriate steps once an investigation into a Disclosure has been commissioned.

### **Alternative Procedures for Making Protected Disclosures**

In certain circumstances as prescribed by the Act, Workers may make a Disclosure other than through the process set out in this policy. The procedures for making external disclosures are set out in the Protected Disclosures Act 2014 (No. 14 of 2014) and in the Industrial Relations Act 1990 (Code of Practice on Protected Disclosures Act 2014) (Declaration) Order 2015 (S.I. No. 464 of 2015), both of which can be found on the Irish Statute Book website, [www.irishstatutebook.ie](http://www.irishstatutebook.ie). Further information may also be found on the Workplace Relations' Commission's and the Department of Public Expenditure and Reform's websites.

## Appendix: Relevant Wrongdoings

Relevant Wrongdoings are broadly defined in the Act, and include the following:

- Commission of an offence which has happened, is happening, or is likely to happen;
- Failure to comply with any legal obligation (other than one arising under the Worker's contract of employment);
- Miscarriage of Justice;
- Health and safety of any individual;
- Misuse of public money;
- Gross mismanagement by a public body;
- Damage to the environment; or
- Destruction or concealment of information relating to any of the above.

**The table outlines examples of Relevant Wrongdoings that could occur at Bord na Móna. Note that the list is illustrative and not exhaustive, and is included for guidance purposes only.**

Fraud	<ul style="list-style-type: none"> <li>• Accepting a commission from or paying same to a third party.</li> <li>• Submitting false claims, such as expense claims, for payment or reimbursement.</li> <li>• Theft of any Group asset.</li> </ul>
Waste	<ul style="list-style-type: none"> <li>• Misuse / abuse / damage of any Group property.</li> <li>• Wasteful use of Group goods and assets.</li> </ul>
Financial Reporting	<ul style="list-style-type: none"> <li>• Any impropriety including but not limited to matters of financial reporting, financial control, tax evasion, accounting or auditing.</li> <li>• Any fraud or deliberate error in preparing, evaluating, reviewing or maintaining any financial records or financial statements.</li> </ul>
Legal/External Regulation	<ul style="list-style-type: none"> <li>• Breach of Competition legislation.</li> <li>• Violation of Health &amp; Safety legislation.</li> <li>• Breach of Environmental legislation &amp;/or EPA licences.</li> <li>• Any criminal offence.</li> </ul>
Internal Procedures & Code	<ul style="list-style-type: none"> <li>• Breach of the Bord na Móna Code of Business Conduct.</li> <li>• Breach of any Group code or policy.</li> </ul>
Internal Control Environment	<ul style="list-style-type: none"> <li>• Serious breaches of fundamental internal control procedures.</li> <li>• Any deficiencies in or lack of compliance with internal accounting controls.</li> </ul>
Professional Behaviour	<ul style="list-style-type: none"> <li>• Corruption, bribery or blackmail.</li> <li>• Serious non-ethical or non-professional behaviour.</li> <li>• Deliberate concealment relating to any of the above.</li> <li>• Any act or omission by or on behalf of the Group that is oppressive, discriminatory, or grossly negligent, or constitutes gross mismanagement.</li> </ul>
Any other Relevant Wrongdoing	<ul style="list-style-type: none"> <li>• As defined by the Act.</li> </ul>

**Bord na Móna**

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**BORD<sup>NA</sup>MÓNA**  
Naturally Driven