



An Ghníomhaireacht um Fhorbairt Talún
The Land Development Agency

Protected Disclosures (Whistleblowing) Policy and Procedures (LDA 32.3)

Owner: Compliance

Type: Strategic Policy

Review cycle: Annual

Approver: Board

Please Note: Only print this document if absolutely necessary. Printing this document may make it obsolete as updates will be published on Bamboo HR in the LDA Compliance folder. For the latest version of this procedure always check the Bamboo HR

Document review and approval

Revision history

Version	Author	Date	Description of Changes
1	Compliance	13 October 2020	Initial version
2	Senior Legal Counsel	26 September 2023	Revisions to take account of the commencement of the Protected Disclosures (Amendment) Act 2022; and input from the Audit & Risk Committee.
3.	Compliance	15 January 2025	Update to current template, new paragraph clarifying exclusion of protected Disclosures from FOI (5.5)
	Compliance	25 March 2025	Formatting and minor content changes
		27 May 2025	Incorporations of ARC's comments in the policy
		9 June 2025	

This document has been reviewed by

Version	Reviewer	Date Reviewed
1.	Head of Corporate Services	14 October 2020
2.1	Executive Management Team	2 October 2023
2.2	Audit & Risk Committee	17 October 2023
3	Audit and Risk Committee	14 April 2025
		16 June 2025

This document has been approved by

Version	Approver	Signature	Approved
1	Board		11 May 2021
2	Board		30 November 2023
3	Board		26 June 2025

Contents

1	Policy Statement.....	1
2	Overall Objective/Purpose	1
3	Terminology.....	1
3.1	What is a Protected Disclosure?.....	1
3.2	A Worker	2
3.3	Relevant Wrongdoing.....	2
3.4	Information	3
3.5	Interpersonal Grievance	3
3.6	Reasonable Belief.....	3
3.7	Work-Related Context	4
4	Scope and Audience	5
5	Reporting a Protected Disclosure	5
5.1	Reporting a disclosure internally	5
5.2	Anonymous Reports	6
5.3	Confidentiality.....	7
5.4	Making reports externally.....	8
5.5	Procedure for dealing with Protected Disclosure	8
5.6	Exclusion from Freedom of Information Requests.....	9
5.7	Board Responsibilities	9
5.8	Executive Management Team Responsibilities.....	10
6	Related Policies and Procedures	10
7	Data Protection.....	10
	Appendix 1- Protected Disclosure Notification Form: Completion Guidance	11
	Appendix 2 – Protected Disclosure Form.....	12
	Appendix 3 Procedure Flowcharts	14
	Appendix 4 External Disclosures to ‘Prescribed Persons’ and ‘Others’	16
	Appendix 5 Definitions	18

1 Policy Statement

Under the Protected Disclosures Act 2014 as amended by the Protected Disclosures (Amendment) Act 2022 (the “Act”), a worker is entitled to raise concerns or disclose information without fear of penalisation, or threat of less favourable treatment, discrimination, or disadvantage.

2 Overall Objective/Purpose

The Land Development Agency Designated Activity Company (LDA DAC) and its subsidiaries (hereinafter referred to as ‘The LDA’) is committed to conducting its affairs in accordance with high standards of integrity, accountability, and openness; the Code of Practice for the Governance of State Bodies; and best governance practices.

Occasionally, wrongdoing may occur in the workplace and the purpose of this Protected Disclosure (Whistleblowing) Policy and Procedure (the “Policy”) is to assist and encourage workers (as defined below) to report any such wrongdoing.

The LDA is committed to supporting and facilitating the making of disclosures to:

- ensure early detection and remediation of potential wrongdoing,
- provide the safest means for workers to make a disclosure,
- build a responsible and ethical organisational culture and demonstrate good governance and accountability.

3 Terminology

3.1 What is a Protected Disclosure?

A Protected Disclosure is a Disclosure of Information which, in the reasonable belief of a worker, tends to show one or more Relevant Wrongdoings; came to the attention of the worker in a work-related context; and is disclosed in the manner prescribed in the Act.

All elements must exist in order for a disclosure to be deemed a “Protected Disclosure” under the Act and for the protections of the Act to apply.

An Interpersonal Grievance is not a Protected Disclosure and will be dealt with under the LDA's Grievance Policy and/or the LDA Dignity at Work Policy.

3.2 A Worker

A “worker” refers to those individuals who have acquired information on Relevant Wrongdoings in a work-related context and includes, whether current or former:

- Employees, consultants, contractors, agency workers, work experience students, trainees, volunteers,
- Third party suppliers, those who have entered into any contract to perform any work or services for the LDA for the purpose of LDA business,
- Shareholders, Board members and members of Board committees (whether non-executive or executive) of the LDA.
- a person who acquires information on a ‘Relevant Wrongdoing’ during a recruitment process or other pre-contractual process.

A definition of a ‘worker’ can be found at [Protected Disclosures Act 2014, Section 3](#).

3.3 Relevant Wrongdoing

Section 5(3) of the Act sets out Relevant Wrongdoings as follows:

- (a) The commission of an offence,
 - (b) The failure of a person 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) A miscarriage of justice,
 - (d) A danger to the health and safety of any individual,
 - (e) Damage to the environment,
 - (f) An unlawful or otherwise improper use of funds or resources of a public body, or of other public money,
 - (g) An act or omission by or on behalf of a public body that is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement,
 - (h) An act or omission that is unlawful (or which defeats the object or purpose of the rules in EU acts and areas) and falls within the scope of a broad range of EU acts noted in the Act, or
- Information tending to show any matter falling within any of the preceding paragraphs (a) to (h) has been, is being, 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.

A matter is not a relevant wrongdoing if it is a matter which is the function of the worker or the worker’s employer to detect.

3.4 Information

A Protected Disclosure should contain “information” which tends to show wrongdoing. The ordinary meaning of disclosing “information” is conveying facts, such as stating that particular events have occurred. This is different to making an allegation based on a suspicion that is not founded on tangible evidence.

Under section 5(2) of the Act information can be considered to be “*relevant information*” if:

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

3.5 Interpersonal Grievance

Interpersonal grievances are concerns which exclusively affect the worker making the complaint and they relate to interpersonal conflicts between them and another worker, or a complaint by the reporting person to or about their employer which concerns the worker exclusively.

3.6 Reasonable Belief

The term “reasonable belief” does not mean that the belief has to be correct. Workers are entitled to be mistaken in their belief, so long as their belief was based on reasonable grounds. The High Court has determined that “*some form of objective basis for such a belief must exist in order for it to constitute a “reasonable belief”, as required by the 2014 Act.*”¹

The motivation of the worker for making a disclosure is irrelevant when determining whether or not it is a disclosure protected by the Act. All disclosures will be dealt with regardless of the worker’s motivation for making the disclosure, and the worker will be protected so long as the worker reasonably believes that the information disclosed tended to show a wrongdoing.

The LDA will ensure that any worker who makes a disclosure in accordance with the Act shall not be penalised as a result, provided that they reasonably believe that a relevant wrongdoing has occurred, is occurring, or is likely to occur.

¹ Barrett v Commissioner for An Garda Síochána & Minister for Justice & Equality [2022] IEHC 86

Protected Disclosures (Whistleblowing) Policy and Procedure

In this context, being penalised means, and includes:

- (a) suspension, lay-off or dismissal
- (b) demotion or loss of opportunity for promotion or withholding of 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) coercion, intimidation, harassment or ostracism
- (f) discrimination, disadvantage or unfair treatment
- (g) injury, damage or loss
- (h) threat of reprisal
- (i) withholding of training
- (j) a negative performance assessment or employment reference
- (k) failure to convert a temporary employment contract into a permanent one, where the Worker had a legitimate expectation that he or she would be offered permanent employment
- (l) failure to renew or early termination of a temporary employment contract
- (m) harm, including to the Worker's reputation, particularly in social media, or financial loss, including loss of business and loss of income blacklisting 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
- (n) early termination or cancellation of a contract for goods or services
- (o) cancellation of a licence or permit
- (p) psychiatric or medical referrals

3.7 Work-Related Context

The information must come to the attention of the worker in a work-related context. Work-Related Context means current or past work activities through which the worker acquires information concerning a Relevant Wrongdoing, and within which the worker could suffer penalisation for reporting the information.

The form for reporting a Protected Disclosure is appended to this Policy. The form can be also downloaded as Word document from BambooHR-Files.

4 Scope and Audience

The Policy applies to all “workers” of the LDA (see definition above). All workers should familiarise themselves with this policy. Workers can be confident that they can use the available internal channels to disclose information that tends to show the existence of relevant wrongdoing, in the knowledge that such disclosure will be dealt with effectively at the earliest possible stage.

A matter solely concerning an interpersonal grievance that exclusively affects the worker making the complaint is not a Protected Disclosure and may be dealt with through the LDA’s Grievance Policy or the LDA Dignity at Work Policy, as applicable.

For LDA employees, any concerns relating to terms and conditions of employment are outside the scope of this Policy and should be addressed under the LDA’s Grievance Policy.

If a worker is uncertain as to whether something is within the scope of this Policy, they could seek guidance from the LDA Compliance unit. In any event, the LDA encourages a disclosure which can then be dealt with in accordance with the Policy.

5 Reporting a Protected Disclosure

5.1 Reporting a disclosure internally

The LDA encourages and facilitates workers to raise concerns within the LDA where they suspect wrongdoing in the workplace. The LDA will ensure that any complaint or disclosure is treated seriously and will be considered on its own facts.

The LDA provides guidance and training to all staff in relation to Protected Disclosures and this policy for example as part of induction.

Free and independent supports are available to workers considering making, or having made, a Protected Disclosure. Workers can contact the free and confidential “Speak Up” helpline (1800 844 866) which is operated by Transparency International Ireland and completely independent of the LDA.

A protected disclosure may be submitted to a direct line manager or their superior or the Designated Person (the person who has been appointed by the EMT as an impartial and competent person charged with receiving and, where appropriate, acting on Protected Disclosures).

Protected Disclosures (Whistleblowing) Policy and Procedure

Concerns may be raised verbally or in writing. In the event that a worker wishes to raise a concern verbally, they should request a private meeting with the immediate line manager or their superior or the Designated Person. A written record of this conversation will be made and the reportee will be provided with a copy of this record after the meeting. It is recommended that reports contain at least the information set out in the Protected Disclosures Form included in this Policy.

Written concerns can be submitted by:

- Email: protected.disclosures@lda.ie
- Post: Senior Compliance Manager, The Land Development Agency, Ashford House, Tara Street Dublin 2 D02 VX67

Each disclosure will be treated seriously and will be considered on its own facts.

The LDA will seek to protect the identity of a worker making a disclosure. The motivation for making a disclosure is irrelevant when determining whether or not it is a disclosure protected by the Act. However, a worker who knowingly makes a false or misleading disclosure will not receive protections under the Act.

5.2 Anonymous Reports

There is no requirement under the Act for the LDA to investigate anonymous disclosures. However, anonymous disclosures will be considered and can be made via the Designated Person. If the identity of an anonymous reporting person is established at a later date, they will be afforded the protections provided under this Policy.

While workers are entitled to raise concerns anonymously, they are strongly encouraged to put their name to any disclosure as this will assist with effective investigations. On a practical level, proper investigation is likely to be more difficult or impossible if the LDA cannot obtain further Relevant Information from the Worker.

A worker cannot obtain redress under the Act for any loss suffered in connection with an anonymous disclosure without identifying themselves. A worker who makes a disclosure by way of an anonymous report and who is subsequently identified and penalised for having made the disclosure is entitled to the protections provided for under the Act.

5.3 Confidentiality

While the LDA hopes that workers will feel able to voice disclosures openly under this Policy, the LDA shall facilitate any worker who wishes to raise any concerns confidentially. In these circumstances, the LDA will make every effort to keep the worker's identity confidential, subject to certain exceptions as set out in the Act, particularly in a situation where the worker is participating in an investigation into the matter being disclosed. If it becomes necessary for anyone investigating the concern to know the worker's identity, the LDA will discuss this with the worker.

The identity of any person named as being involved or associated with the wrongdoing that is the subject of a Protected Disclosure will also be protected.

When an allegation is made against an individual, the LDA will ensure that the respondent is afforded appropriate protection. In particular, the LDA will ensure that the respondent will have their right to natural justice and fair procedures upheld.

A reportee, reviewer and any person to whom a Protected Disclosure is referred in the performance of the duties of the reportee/reviewer (such as legal advisors or external persons charged with carrying out the investigation or giving advice in relation to any stage of the process) will not reveal the identity of the discloser or any person named as being involved or associated with the wrongdoing that is the subject of the disclosure or reveal any information that might identify them, either in the course of their duties, their investigation or in any report or recommendations that follow unless (by way of example):

- the individual concerned consents; or
- there is a legal obligation to do so, or the public interest requires it; or
- it is necessary to prevent a crime or for the prosecution of a criminal offence or prevent serious risk to State security, public health, public safety or the environment; or
- the information about the identity of the discloser is already in the public domain; or
- it is essential to do so in order for the effective investigation of the matter disclosed (for example, if the anonymity of the individual is incompatible with a fair investigation of allegations against a named individual).

The identity of any person who makes a protected disclosure will not be stored in any manner of physical or electronic document that is publicly accessible and will instead be kept in secure storage with access restricted to the Designated Recipient.

5.4 Making reports externally.

While the LDA strongly encourages those making disclosures to use internal LDA channels, workers may avail of external channels to make a Protected Disclosure.

The 2014 Act allows workers to make a protected disclosure to the following persons other than their employer in certain circumstances:

- (a) Other Responsible Person
- (b) A Prescribed Person
- (c) A Minister of the Government
- (d) A Legal Adviser
- (e) Alternative external disclosures (in very limited circumstances) (section 10)

Please see Appendix 4 for details of (a) to (e) above. It should be noted that different requirements need to be met in the different cases, as set out at (a) to (e) above.

A list of prescribed persons can be found at: www.gov.ie/prescribed-persons

A report can also be made to the Protected Disclosures Commissioner who will refer the report usually to a suitable regulator, for acknowledgement, follow-up and feedback.

Workers should be aware that higher standards generally apply in terms of gaining legislative protections when a potential protected disclosure is made externally to a person at categories (b) and (e) above as the worker must believe that the information disclosed, and any allegation contained in it, are substantially true.²

5.5 Procedure for dealing with Protected Disclosure

On receipt of a disclosure of alleged wrongdoing, an acknowledgement of receipt shall be made within 7 days.

An initial screening process involving an assessment will be undertaken by the recipient of the disclosure i.e. immediate line manager or the Designated Person.

If it is determined that the matter disclosed meets the criteria of a protected disclosure under the Act, the matter will be referred for investigation and the worker will be notified of this development.

An appropriate person will be nominated to oversee the process. In some circumstances, there may be more than one nominated person.

² DPER Guidance under section 21(1) of the Protected Disclosures Act 2014 for the purpose of assisting public bodies in the performance of their functions under the Act, Section 9.2.2 p.6

Protected Disclosures (Whistleblowing) Policy and Procedure

The following are potential final outcomes on conclusion of the investigation:

- A. The disclosure is upheld, or partly upheld, leading to:
- The malpractice being stopped, the system weaknesses identified and addressed, or the concern being addressed in so far as is reasonable, and/or
 - Disciplinary action being taken against the wrongdoer depending on the results of the investigation, and/or
 - The matter being referred to an outside body, including An Garda Síochána.
- B. The disclosure is not upheld leading to:
- No action if the allegation made proves to be unfounded, or
 - Disciplinary action being considered against the discloser in the event of the claim being found to be malicious or made without reasonable belief.

The LDA will endeavour to carry out the initial assessment and the investigation in a reasonable period, and in any case, within a maximum of 3 months. If it is not possible to conclude the process within this timeframe, the Designated Person will communicate with the reporting worker after 3 months (and, where relevant) every 3 months thereafter until the process is complete.

For more information, please refer to the Procedure Flowcharts attached in Appendix 3.

5.6 Exclusion from Freedom of Information Requests

The Freedom of Information Act 2014 (the “FOI Act”) has been amended by the Protected Disclosures (Amendment) Act 2022. As a result of this amendment, the FOI Act does not apply to a record relating to a report made under the Act, whether the report was made before or after the date of the passing of the Protected Disclosures (Amendment) Act 2022. However, records concerning a public body’s general administration of its functions under the Act continue to be subject to FOI.

5.7 Board Responsibilities

It is the responsibility of the Board of the LDA to ensure that the Policy is in place and, with the support of the Audit and Risk Committee, to monitor its implementation through periodic reports from the LDA Executive Management Team.

Under section 22 of the Act the LDA is required to report annually by 30th June each year outlining the number of protected disclosures received in the preceding year, the action (if any) taken in response to those disclosures and such other information relating to those protected disclosures and the action take as may be requested by the Minister from time to time. The report will not enable the identification of the persons involved.

5.8 Executive Management Team Responsibilities

The Executive Management Team is responsible for the implementation and monitoring of appropriate, operational procedures and controls in connection with the Policy (i.e., the Procedure).

The Executive Management Team shall ensure that the LDA fosters an appropriate environment for addressing concerns relating to potential wrongdoing in the workplace and provides support for workers who raise concerns.

The Executive Management Team shall ensure that all LDA staff receive training on how to raise a concern and make a disclosure

6 Related Policies and Procedures

- Data Protection Policy
- Dignity at Work Policy
- Disciplinary Procedure
- Grievance Policy.

7 Data Protection

Personal Data & GDPR

The Land Development Agency (LDA) is subject to the requirements of the General Data Protection Regulation (“GDPR”) and the related Data Protection Act 2018 (together “Data Protection Law”). All LDA Staff are responsible for processing and managing Personal Data in accordance with Data Protection Law and in accordance with LDA’s Data Protection Policy. Queries in this regard should be addressed to the LDA Senior Compliance Manager.

Appendix 1- Protected Disclosure Notification Form: Completion Guidance

1. Before you complete this form, you should read the Policy carefully and ensure that the subject matter of your concern is covered by the Act.
2. Please note that Protected Disclosures should relate to an alleged wrongdoing for which you have a reasonable belief. It must not be merely intended to undermine the reputation of any colleague or service provider. If you make a Protected Disclosure which you know or reasonably ought to know to be false, you will be guilty of an offence under the legislation and subject to disciplinary action at the discretion of the LDA.
3. Describe the alleged relevant wrongdoing. Attach additional pages if there is insufficient space but ensure that each page is headed Description of Alleged Wrongdoing.
4. Tick the Yes checkbox if the alleged wrongdoing is ongoing; otherwise tick the No checkbox. Tick the Yes checkbox if the alleged wrongdoing is likely to occur in the future; otherwise tick the No checkbox.
5. Provide any other relevant information in relation to the alleged Relevant Wrongdoing.
6. Give the date of the alleged wrongdoing (if known) or the date the alleged Relevant Wrongdoing commenced or was identified (if known).
7. Include the name of the person(s) (if known or applicable) allegedly involved to assist with the investigation of the matters raised in the disclosure.
8. Tick the Yes checkbox if the alleged wrongdoing has already been disclosed to any member of management and, if so, state to whom, when and to what effect.
9. Supply your contact details, including name, title, work address, work/home landline numbers, work/personal mobile numbers and work/personal email addresses and for each tick Yes or No to indicate the contact channel(s) which you will permit. You will only be contacted via the channel(s) where you have ticked Yes. If you do not wish to use a particular channel (e.g. a personal mobile number), it is not necessary to supply contact details for it. Where you wish to remain anonymous, it is not necessary to provide these details.
10. State whether confidentiality is expected. Sign the disclosure unless it is to be anonymous. Date the disclosure.

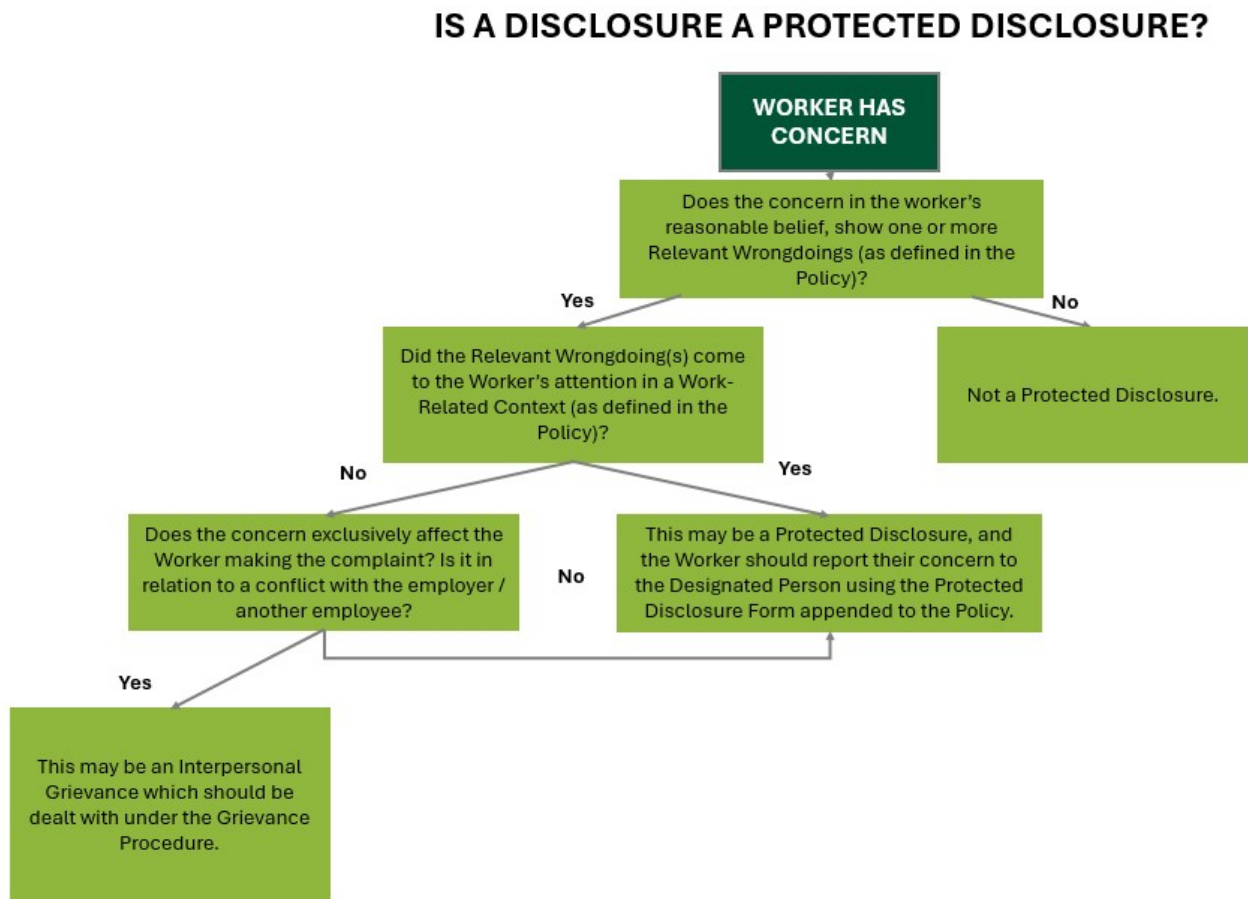
Appendix 2 – Protected Disclosure Form

PROTECTED DISCLOSURE FORM		LDAPD01									
Description of Alleged Wrongdoing											
Is the alleged wrongdoing:	Ongoing	<input type="checkbox"/> Yes		<input type="checkbox"/> No							
	Likely to occur in the future	<input type="checkbox"/> Yes		<input type="checkbox"/> No							
Other Relevant Information that shows the Alleged Wrongdoing											
	Date of Wrongdoing (if known)										
	Date Wrongdoing Commenced (if known)										
Name(s) of the person(s) allegedly involved (if known or applicable)	Date Wrongdoing was identified										

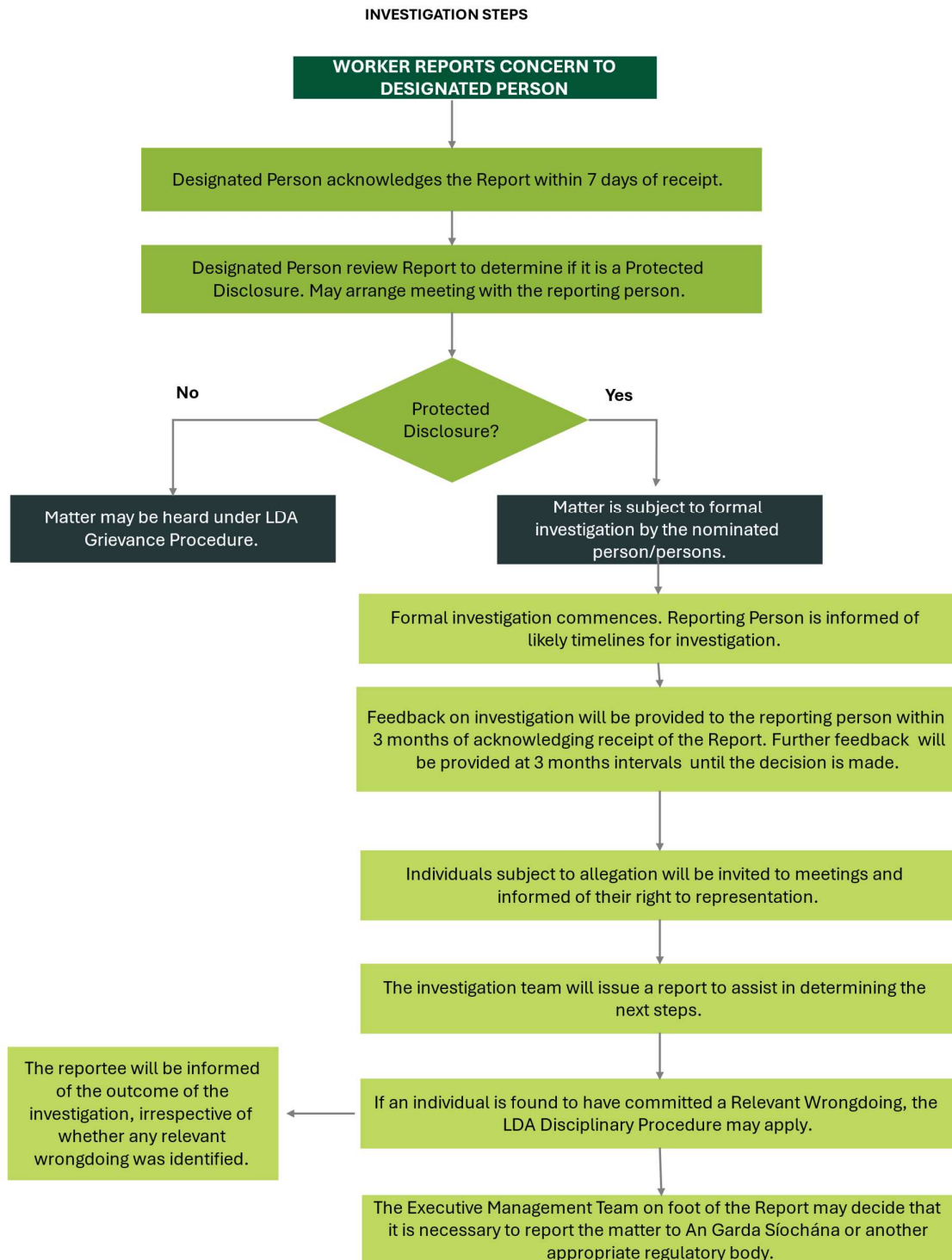
Protected Disclosures (Whistleblowing) Policy and Procedure

Has wrongdoing already been disclosed to any member of LDA management?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
If Yes, to whom?			
What, if any, was the effect of this disclosure?		When disclosed?	
		D D M M Y Y Y Y	
CONTACT DETAILS <i>(in block capitals)</i>			
Name			
Grade			
Business Unit			
Work Address			
Phone Numbers/Email Addresses		Contact Permitted	
Work		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Work Mobile		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Home		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Personal Mobile		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Work Email Address		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Personal Email Addresses		<input type="checkbox"/> Yes	<input type="checkbox"/> No
		<input type="checkbox"/> Yes	<input type="checkbox"/> No
I expect my disclosure to:		<input type="checkbox"/> Remain Confidential <input type="checkbox"/> Not to be Confidential	
Signature			
Date of Disclosure		D D M M Y Y Y Y	

Appendix 3 Procedure Flowcharts



Protected Disclosures (Whistleblowing) Policy and Procedure



Appendix 4 External Disclosures to ‘Prescribed Persons’ and ‘Others’

The 2014 Act allows workers to make a protected disclosure to persons other than their employer in certain circumstances. Different requirements need to be met in different cases, as set out at (a) to (e) below.

(A) Other Responsible Person

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

(B) A Prescribed Person

Certain persons are prescribed by S.I. 339/2014 Protected Disclosures Act 2014 (Section 7(2)) Order 2014 (as amended) to receive protected disclosures (“prescribed persons”). This includes the heads or senior officials of a range of statutory bodies.

A worker may make a protected disclosure to a prescribed person if the worker reasonably believes that the relevant wrongdoing falls within the description of matters in respect of which the person is prescribed under SI 339 of 2014. However, the Act also provides an additional requirement in this case. The worker must believe that the information disclosed, and any allegation contained in it, is substantially true.

(C) A Minister of the Government

If a worker is or was employed in a public body, the worker may make a protected disclosure to the Minister on whom any function related to the public body is conferred or imposed by or under any enactment. The Minister with primary statutory functions in relation to the LDA is the Minister for Housing, Local Government and Heritage.

(D) A Legal Adviser

The 2014 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).

(E) Alternative external disclosures (in very limited circumstances) (section 10)

While it is preferable in most circumstances to make an internal disclosure or if that is not appropriate, to use one of the options at (a) to (d) above there are stringent requirements for alternative external disclosures to qualify as protected disclosures under section 10 of the Act.

It will rarely be appropriate to make alternative external disclosures where the disclosure could be dealt with through one of the other disclosure options above.

Under section 10 of the 2014 Act, the protection will only be available if the following conditions are met:

- The worker must reasonably believe that the information disclosed, and any allegation contained in it, are substantially true; and
- The disclosure must not be made for personal gain; and
- At least one of the following conditions at (a) to (d) must be met:
 - (a) At the time the disclosure was made the worker reasonably believed that they would be penalised if they made the disclosure to the employer, a responsible person, a prescribed person or a Minister; or
 - (b) Where there is no relevant prescribed person, the worker reasonably believed that it was likely that evidence would be concealed or destroyed if the worker made the disclosure to the employer or responsible; or
 - (c) The worker has previously made a disclosure of substantially the same information to the employer, a responsible person, a prescribed person or a Minister; or
 - (d) The wrongdoing is of an exceptionally serious nature.

Under section 10(1)(d) having regard to all of the circumstances of the case it must be reasonable for the worker in the case to make the disclosure.

The assessment of what is reasonable, under section 10(3) takes account of, among other things:

- (a) The identity of the person to whom the disclosure is made,
- (b) The seriousness of the relevant wrongdoing,
- (c) Whether the wrongdoing is ongoing or likely to occur in the future,
- (d) Whether any action had been taken in cases where a previous disclosure was made; and
- (e) Whether the worker complied with any procedures in place when making that previous disclosure.

Appendix 5 Definitions

Term	Definition
Data Protection Procedures	All procedure and process documents relating to the implementation of LDA's Data Protection Policy, including the LDA Data Subject Rights Requests Procedure, LDA Data Breach Procedure, LDA Records Management Policy and any other documents that may be introduced in this regard.
Designated Person	<p>The person who has been appointed by the EMT as an impartial and competent person charged with receiving and, where appropriate, acting on Protected Disclosures.</p> <p>The Agency's Senior Compliance Manager is the Designated Person.</p>
Executive Management Team (EMT")	A member of the Agency's executive, being either having a title of Director or other head of function such as the Chief Financial Officer, Chief Risk Officer and Chief of Staff.
LDA Board Member	A member of the Board of the LDA DAC or any subsidiary Board of the LDA DAC
LDA Employee	<p>Any person that has an employment contract with the LDA DAC or any subsidiary of the LDA DAC.</p> <p>An LDA employee (past or present) is a "worker" in relation to this Policy.</p>
LDA Shareholder	The holder of shares in the LDA DAC or any of its subsidiaries
Prescribed Person	<p>Prescribed persons generally have regulatory functions in the area which are the subject of the allegations and are listed in the Protected Disclosures Act 2014 (Disclosure to Prescribed Persons) Order 2020.</p> <p>A full list of prescribed persons can be found at www.gov.ie/prescribed-persons</p>
Protected Disclosure	A protected disclosure is a disclosure by a 'worker' of information about a 'relevant wrongdoing' which they became aware of in a work-related context.
Relevant Wrongdoing	Wrongdoings that fall under the scope of the 2014 Act and which are summarised in this Policy and are listed in detail in Section 5(3) of the Act.
Reportee	A worker who reports or discloses information, on relevant wrongdoing identified in the context of their work-related activities.

Protected Disclosures (Whistleblowing) Policy and Procedure

Term	Definition
Worker	<p>Refers to those individuals who have acquired information on Relevant Wrongdoings in a work-related context and includes, whether current or former:</p> <ul style="list-style-type: none">• Employees, consultants, contractors, agency workers, work experience students, trainees, volunteers,• Third party suppliers, those who have entered into any contract to perform any work or services for the LDA for the purpose of LDA business,• Shareholders, Board members and members of Board committees (whether non-executive or executive) of the LDA.• a person who acquires information on a 'Relevant Wrongdoing' during a recruitment process or other pre-contractual process.