



Procedure for Processing Disclosures under Tusla's Protected Disclosures Policy

Tusla Office of Legal Services
Last Updated 25 April 2025

Document Reference Number	Not assigned
Revision Number	V5.0
Approval Date	25 April 2025
Next Revision Date	25 April 2028, or sooner as required
Document Developed By	Internal Investigations Unit / Office of Legal Services
Document Approved By	Tusla Board
Responsibility for Implementation	Internal Investigations Unit / Office of Legal Services
Responsibility for Review and Audit	Internal Investigations Unit / Office of Legal Services

Contents

Purpose and Scope.....	3
1. Tusla workers disclosing internally to the Internal Investigations Unit.....	4
2. Workers in regulated sectors disclosing to the CEO of Tusla as a prescribed person.....	8
3. Tusla workers disclosing externally (e.g. to a government minister, or other body)	9
Review.....	10
Appendix 1: Acknowledgement to reporting person	11
Appendix 2: Template Preliminary Evaluation Report	12
Appendix 3: Letter advising reporting person of screening out	15
Appendix 4: Letter advising reporting person of screening in	16

Purpose and Scope

This procedure describes the steps to take on receipt of a disclosure under Tusla's protected disclosures policy.¹

This procedure is to align with Tusla's Protected Disclosures Policy. It aims to ensure consistency and compliance in the application of policy and legislation, an equitable approach to the treatment of reporting persons, and the opportunity for Tusla to address any deficits in terms of its functions and obligations in a timely and efficient manner.

3 channels of disclosure are contemplated within this procedure:

- Tusla workers disclosing internally to the Internal Investigations Unit;
- Workers in regulated sectors disclosing to the CEO of Tusla as a prescribed person;
- Tusla workers disclosing externally (e.g. to a government minister, or other body) and Tusla subsequently being notified of same.

¹ PMQA.2021.01, approved 17 December 2021

1. Tusla workers disclosing internally to the Internal Investigations Unit

This section describes the steps followed by the Internal Investigations Unit on receipt of a disclosure made by a Tusla worker under section 6 of the Protected Disclosures Act, 2014 (as amended).

1.1. Receipt

Disclosures are received to the mailbox disclosures@tusla.ie ²This is administered by the Internal Investigations Unit (IIU) of the Office of Legal Services (OLS) and is monitored daily.

Access to disclosures@tusla.ie is limited to members of the IIU and the Head of Legal.

A verbal report may be made to (01) 771 8535.

1.2. Assignment of reference number

A reference is assigned to the disclosure using the following format:

[Sequential reference number] [Receiving office] [Year]

At the time of writing, the last disclosure received had the following reference: 43_IIU_24

Therefore, assuming the next disclosure is received in 2024 by the IIU, the reference will be: 44_IIU_24

1.3. File security

Documents are stored in a dedicated online file share to which only IIU has access. All data are processed in accordance with the Agency's data protection policy.

1.4. Acknowledgement

Where the reporting person provides their identity and contact details, the IIU acknowledges receipt promptly, and no later than 7 days from receipt. The reporting person will generally be advised of:

² While it is acknowledged that disclosures may be made verbally and to line managers, this procedure considers the formal reporting mechanism as provided for in Tusla policy.

- Confidentiality limits;
- Tusla's employee assistance programme;
- Next steps.

A template acknowledgement letter is provided at Appendix 1: Acknowledgement to reporting person

1.5. Preliminary evaluation

The IIU conducts a preliminary evaluation to assess whether the disclosure amounts to a protected disclosure within the meaning of the relevant legislation.

1.5.1. Preliminary evaluation panel

Depending on the nature of the disclosure, the IIU, through the Head of Legal or their nominee, may refer a disclosure to a selected reviewer or group of reviewers from a panel of experienced practitioners and/or managers. This may be required in certain matters of social work practice, or alleged financial fraud, or other disclosures depending on the nature and complexity of matters reported.

Confidentiality of the reporting person is maintained as far as possible, and this may entail IIU providing an anonymised version of matters disclosed to the reviewer.

The role of the reviewer is to provide a view on assessment and appropriate next steps. The final decision-maker in such circumstances is the Head of Legal or their nominee.

1.5.2. Referral to other agencies

If so indicated by the matters reported in the disclosure, the IIU may notify An Garda Síochána, the Garda National Vetting Bureau, the Comptroller and Auditor General, Tusla's child protection and welfare services, or other state agencies or government departments in the public interest or as required by law.

1.5.3. Report

A preliminary evaluation report outlines relevant considerations for approval by the Head of Legal or their nominee. A template preliminary evaluation report is provided in Appendix 2: Template Preliminary Evaluation Report.

1.5.4. Feedback to reporting person

Preliminary evaluation concludes with the disclosure being screened in (or partially screened in) or screened out. The IIU advises the reporting person of the outcome of the preliminary evaluation in writing within a reasonable period¹, as set out below.

1.5.4.1. Screening in

Where the matter has been screened in under preliminary evaluation, the reporting person is advised as such, together with next steps. The reporting person will be apprised in general terms as to progress on any investigation that ensues.

A template letter is provided at Appendix 4: Letter advising reporting person of screening in.

1.5.4.2. Screening out

Where the matter has been screened out under preliminary evaluation, the reasons for this decision are provided to the reporting person.

Where relevant, the reporting person is directed to other policies or procedures to which their disclosure may fall e.g. grievance, Dignity at Work, disciplinary procedures, Trust in Care.

A template letter is provided at Appendix 3: Letter advising reporting person of screening out.

1.6. Response

Where a disclosure is screened in, the matter is typically referred for management response within the area or service implicated. Appropriate actions are taken, which might typically include an examination or a substantiation exercise (usually a file review), identification of corrective actions, and implementation and verification of actions taken.

Notwithstanding that corrective actions by the service or area implicated is a common response to a screened in disclosure, the nature, seriousness and or complexity of the disclosure might merit a full investigation instead. The nature of examination/investigation

As per section 6A(1)(e) and (f) of the Protected Disclosures Act 2014 (as amended) feedback will be provided to a reporting person within a reasonable period not exceeding 3 months from the date of acknowledgement of the report and provision of further feedback at intervals of 3 months where requested in writing by the reporting person, until the process relating to the report is concluded.

to be undertaken will be decided upon having due regard to the circumstances surrounding the allegation. A full investigation may take place internally, run by the IIU, or, with the approval of the CEO or their nominee, by external resources.

In general, where an investigation is deemed to be merited, an investigation plan will be drawn up by the IIU detailing the purpose of the investigation and method by which it will be conducted.

Where an investigation is undertaken, the IIU, in conjunction with the area or service where appropriate, determines whether any information or allegation of wrongdoing is upheld, partially upheld, or not upheld.

Oversight and implementation of any recommendations arising from such an investigation is a matter solely for the management of the relevant service or area concerned. Such recommendations will be delivered in writing to the relevant manager, at which point the role of the IIU and OLS is concluded.

1.7. Review

A reporting or affected person may seek a review of:

- the outcome of a preliminary evaluation or any follow-up actions including an investigation taken on foot of receipt of a report.
- a decision to disclose their identity
- the outcome of any assessment or investigation of an act of penalisation

by emailing disclosures@tusla.ie within 14 days of being informed of the outcome, decision or actions.

The basis and reasons for seeking a review shall be set out in full by the reporting or affected Person and shall be based on objectively reasonable grounds.

The IIU, through the Head of Legal or their nominee, may refer a review matter to a selected reviewer or group of reviewers from a panel of experienced practitioners. The Head of Legal or their nominee will make a decision whether to proceed with a review or not. This represents a final decision on the matter.

A review is not a re-investigation of the issue in question, but is designed to address particular issues which the applicant feels may not have been addressed, or not addressed adequately, in the initial process.

The Reviewer will consider:

- Whether the correct procedures were followed;
- In the case of an investigation, whether the terms of reference were adhered to;
- Whether the conclusions/findings could or could not reasonably be drawn from the information/evidence on the balance of probability.

The Reviewer will advise the IIU, in writing, of the outcome. On completion of the review process, the person requesting the review will be advised by the IIU of the Review outcome.

Where the Reviewer determines that the investigation process was not appropriate, the matter will be referred back to the IIU for recommended further action.

The outcome of the Review is final and there is no entitlement to further reviews of the same issue.

1.8. Reporting

The area or service appraises the IIU at agreed intervals (typically monthly) of the progress of any actions or investigation, which in turn is collated for the Audit and Risk Committee and management reporting. The IIU tracks and reports on the status of the disclosure until a final report or written conclusion is forthcoming.

In line with section 22 of the Protected Disclosures Act, 2014 (as amended), an annual report is published to the Tusla website no later than 1st March in respect of disclosures received in the preceding year.

2. Workers in regulated sectors disclosing to the CEO of Tusla as a prescribed person

This section is for disclosures made by workers of entities regulated by Tusla to the CEO of Tusla in his capacity as a prescribed person under SI 367/2020. Such disclosures are made under section 7 of the Protected Disclosures Act, 2014 (as amended).

2.1. Receipt

Disclosures are received by the CEO's office through the email address ceo@tusla.ie.

A verbal report may be made to (01) 771 8535.

2.2. Acknowledgement

Where the reporting person provides their identity and contact details, the CEO's office acknowledges receipt promptly and no later than 7 days from receipt, unless the reporting

person explicitly requested, or the CEO reasonably believes that acknowledging receipt would jeopardise the protection of the reporting person's identity. The reporting person is advised that the CEO's office intends to send the matter to the IIU for appraisal, and IIU may send the information to Children's Services Regulation (CSR).

2.3. Processing

On receipt of the disclosure to the IIU, a reference is assigned, and preliminary evaluation conducted to establish whether any prima facie evidence of a relevant wrongdoing exists.

In addition to the above, an assessment is carried out as to whether the report falls within matters for which the CEO of Tusla stands prescribed. If the report falls outside of those matters, the report is transmitted to such other prescribed person as the CEO considers appropriate or, if there is no such other appropriate prescribed person, to the Protected Disclosures Commissioner.

Generally, IIU sends information to CSR who use the information received to inform regulatory or monitoring functions.

2.4. Action

Children's Services Regulation assess and action the matter received and report back to the IIU. Where an investigation is undertaken, the IIU, in conjunction with CSR where appropriate, determines whether any information or allegation of wrongdoing is upheld, partially upheld, or not upheld.

3. Tusla workers disclosing externally (e.g. to a government minister, or other body)

Tusla workers are entitled to make a disclosure to the following in the circumstances set out in the relevant provisions of the Protected Disclosures Act 2014 (as amended).

- government ministers in the circumstances set out in section 8 of the Protected Disclosures Act 2014 (as amended).
- Other prescribed persons, including the Protected Disclosures Commissioner in the circumstances set out in section 7 of the Protected Disclosures Act 2014 (as amended).
- institutions, bodies, offices or agencies of the European Union in the circumstances set out in section 7B of the Protected Disclosures Act 2014 (as amended)
- to a legal advisor in the circumstances set out in section 9 of the Protected

Disclosers Act 2014 (as amended)

- other third parties in certain limited circumstances under section 10 of the Protected Disclosers Act 2014 (as amended)

In those circumstances, a preliminary evaluation is undertaken within the receiving authority.

Where a receiving authority notifies Tusla of such a disclosure, an assessment as to appropriate response is made, as set out in section 1.5 on page 5.

While the matter is not included in the section 22 annual report (being a disclosure of the receiving agency rather than Tusla), its management and status is tracked and reported by the IIU and reported to the Audit and Risk Committee. The IIU also manages liaison with the receiving authority as appropriate to the disclosure concerned.

Review

The Office of Legal Services may review this procedure at any time that circumstances may suggest it is appropriate to do so, such as a change in procedure in order to comply with legislation, policy, or an established shift in general practice.

Appendix 1: Acknowledgement to reporting person

Internal Investigations Unit
Office of Legal Services

[Date]

By email: [email address]

Re. [Disclosure reference]

Dear [reporting person],

Thank you for your disclosure dated [date] received by this office on [date].

As you may be aware, Tusla operates a formal Protected Disclosure Policy, available at this link for your kind reference: [\[Link to 2024 policy\]](#)

Under this policy, we carry out a preliminary evaluation of each disclosure. The purpose of the preliminary evaluation is to determine whether the matters reported fall within the terms of a protected disclosure as defined in law. I will advise you of the outcome of the preliminary evaluation as soon as possible, but in any event no later than three months from the date of the acknowledgement.

Your disclosure will be treated in confidence and all reasonable steps will be taken to protect your identity. However, it may be necessary to disclose your identity in certain circumstances, such as in the interests of fair procedures in any investigation that may arise.

Every effort will also be made to protect you from penalisation.

Please be advised that an Employee Assistance Programme is available to support Tusla staff. This is a confidential free counselling service available nationally and can be accessed without line management referral. This support is available 24/7 and can be contacted on freephone 1800 817 435.

Regards,

Appendix 2: Template Preliminary Evaluation Report

Please note that the below is intended as an outline template; additional sections may be appropriate depending on the nature and complexity of the disclosure received, such as factual context and chronology, references to other policies etc.

Ref. [Reference]

Disclosure received regarding [issue]

PRELIMINARY EVALUATION REPORT

[Date]

1. DISCLOSURE RECEIVED

- 1.1. A preliminary evaluation form dated [date] was received by the Internal Investigations unit of Tusla on [date].
- 1.2. This report details the preliminary evaluation conducted under Tusla's Protected Disclosures policy, a summary assessment and recommended next steps.

2. EVALUATION UNDER THE PROTECTED DISCLOSURES ACT, 2014 (as amended)

- 2.1. Does the reporting person potentially qualify for protection under the Act?

Section	Test	Comment
s.3, s.5	Was the disclosure made by a worker?	

- 2.2. Was the Disclosure a disclosure of relevant information?

Section	Test	Comment
s.5(2)(a)	Did the worker have a reasonable belief that the information disclosed tends to show one or more relevant wrongdoings?	
s.5(2)(b)	Did the information come to the attention of the worker in a work related context?	

- 2.3. Do the matters disclosed tend to show a relevant wrongdoing under one of the following categories?

Section	Test	Comment
---------	------	---------

s.5(3)(a)	That an offence has been, is being or is likely to be committed	
s.5(3)(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,	
s.5(3)(c)	That a miscarriage of justice has occurred, is occurring or is likely to occur,	
s.5(3)(d)	That the health or safety of any individual has been, is being or is likely to be endangered,	
s.5(3)(e)	That the environment has been, is being or is likely to be damaged,	
s.5(3)(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,	
s.5(3)(g)	That an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement, or	
s.5(3)(h)	Breaches of EU law	
s.5(3)(i)	That information tending to show any matter falling within any of the preceding paragraphs has been, is being or is likely to be concealed or destroyed	

2.4. Is the information disclosed subject to exclusion?

Section	Test	Comment
---------	------	---------

s.5(5)	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	
--------	---	--

s.5(6)	A disclosure of information in respect of which a claim to legal professional privilege could be maintained in legal proceedings is not a protected disclosure if it is made by a person to whom the information was disclosed in the course of obtaining legal advice.	
--------	---	--

2.5. Does the manner in which the information was disclosed potentially qualify the worker for protection under the act?

Section	Test	Comment
s.6.1(a)	Was the disclosure made to Tusla who is or was the employer of the worker as defined by s.3(1) of the Protected Disclosure Act 2014, as amended	
s.6.1(b)	Was the disclosure made to Tusla as the person with legal responsibility for the conduct / relevant wrongdoing	
s.7.1(a)	Was the disclosure made to Tusla as a prescribed person where the relevant wrongdoing falls within the description of matters set out in S.I. 367/2020 – Protected Disclosure Act 2014 (Disclosure To Prescribed Persons) Order 2020 ²	
s.10C.1.(b)	Was the disclosure transmitted to Tusla in accordance with Section 10C by the Office of the Protected Disclosure Commissioner and the matter to which the report relates comes within the remit, statutory or otherwise of Tusla	

2

(a) All matters relating to the registration, supervision and inspection of early years services under Part VIIA of the [Child Care Act 1991](#) (No. 17 of 1991) and regulations made under that Act.

(b) All matters relating to the registration and inspection of children's residential centres under Part VIII of the [Child Care Act 1991](#) and regulations made under that Act.

(c) All matters relating to the registration of children in receipt of education in a place other than a recognised school and the carrying out of assessments under [section 14](#) of the [Education \(Welfare\) Act 2000](#) (No. 22 of 2000).

2.6. Special cases

Section	Test	Comment
s.17(1), s.17(7)(d)	Does the disclosure pertain to law enforcement or the security of a relevant institution, including a children detention school within the meaning of section 3 of the Children Act 2001?	

3. DOES THE REPORT RAISE CHILD PROTECTION AND WELFARE CONCERNS?

Notification to Regional Chief Officer (RCO) or Children's Services Regulation (CSR)?	Comment

4. DOES THE REPORT REQUIRE NOTIFICATION TO AN EXTERNAL BODY OR AGENCY?

Notification to: <ul style="list-style-type: none"> • An Garda Síochána • Garda National Vetting Bureau • HIQA • HSE • DPC • OPDC • Other Body 	Comment

5. ASSESSMENT

5.1 This assessment comprises 2 separate elements: an assessment as to whether the matters reported fall within the scope of the policy and an assessment as to whether the matters reported are sufficiently serious to merit investigation.

5.2 This preliminary evaluation concludes as follows:

[Assessment]

6. RECOMMENDATION

[Recommendation]

Appendix 3: Letter advising reporting person of screening out

Internal Investigations Unit
Office of Legal Services

[Date]

By email: [email address]

STRICTLY PRIVATE AND CONFIDENTIAL

Re. [Disclosure reference]

Dear [reporting person],

I refer to your disclosure of [date] received under the Tusla Protected Disclosures policy.

Having reviewed the information received, I wish to advise that it does not meet the threshold for further investigation as a protected disclosure.

Having considered in detail each allegation and supporting information, the reasons for this decision are as set out below.

[Set out considerations and reasons]

Should you wish to advance this matter under another policy, please refer to the Tusla hub for full reference.

Thank you for making the disclosure. The Agency welcomes such disclosures as they allow us to address any risks presented and to manage any issue that may impact on our ability to deliver our functions or meet our legal obligations safely and efficiently.

[Can expand on this para depending on specific circumstances of case e.g. acknowledgement of RP's concerns / if matter has been addressed in manner other than formal PD investigation / addressing of any child safety concerns arising if applicable].

Please do not hesitate to contact me with any queries or concerns.

Yours sincerely,

Appendix 4: Letter advising reporting person of screening in

Internal Investigations Unit
Office of Legal Services

[Date]

By email: [email address]

STRICTLY PRIVATE AND CONFIDENTIAL

Re. [Disclosure reference]

Dear [reporting person],

Thank you for your disclosure dated [date] received under our Protected Disclosures policy.

A preliminary evaluation has now been conducted in line with our policy, and the matters raised have been deemed to be considered as potential “relevant wrongdoings”, therefore falling within the scope of the Protected Disclosures Act 2014 (as amended).

I intend to send the details of your disclosure to [Senior Manager, operations] for her consideration and response to the issues raised.

Please be assured that we will take all reasonable steps to maintain your confidentiality as far as is practically possible, and in line with the principles of fair procedures. I would be grateful if you could confirm your consent to the sharing of your information with [Senior Manager, operations] or any other relevant Tusla personnel by return email.

Our current Protected Disclosures Policy and Procedure is available at the following link:
[insert link]

Should you so request in writing, further feedback will be provided at intervals of 3 months until such time as the procedure in respect of the report is closed.

Thank you for making the disclosure. The Agency welcomes such disclosures as they allow us to address any risks presented and to manage any issue that may impact on our ability to deliver our functions or meet our legal obligations safely and efficiently.

Regards,