



SPEAK UP

Speak Up Report 2025

Transparency International Ireland is an independent, non-profit and non-partisan organisation. Our vision is of an Ireland that is open and fair—and where entrusted power is used in the public interest. Our mission is to empower people with the support they need to promote integrity and stop corruption in all its forms.

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INTRODUCTION

This report draws from anonymised data collected from over 2,800 people who approached Transparency International (TI) Ireland's Speak Up Helpline for information, referral or support between May 2011 and December 2024. Some data from the period between January 2020 and December 2024 has been presented to show changes in patterns from data presented in our previous reports.

This is the fourth Speak Up report to be published. It highlights the types of concerns our clients are reporting, the processes that people believe are abused, and the sectors and institutions they consider to be vulnerable to corruption and other forms of wrongdoing. We also publish the findings from the Integrity at Work Survey 2023, which provides an update to our 2016 Survey of attitudes and experiences of Irish employees and employers to whistleblowing.

We hope the survey and report will be helpful to policy makers, as well as business and civil society leaders, and continue to inform dialogue on how we can work together towards an Ireland that is open and fair, and where entrusted power is used for the common good.

About the Speak Up Helpline, the Transparency Legal Advice Centre and Integrity at Work

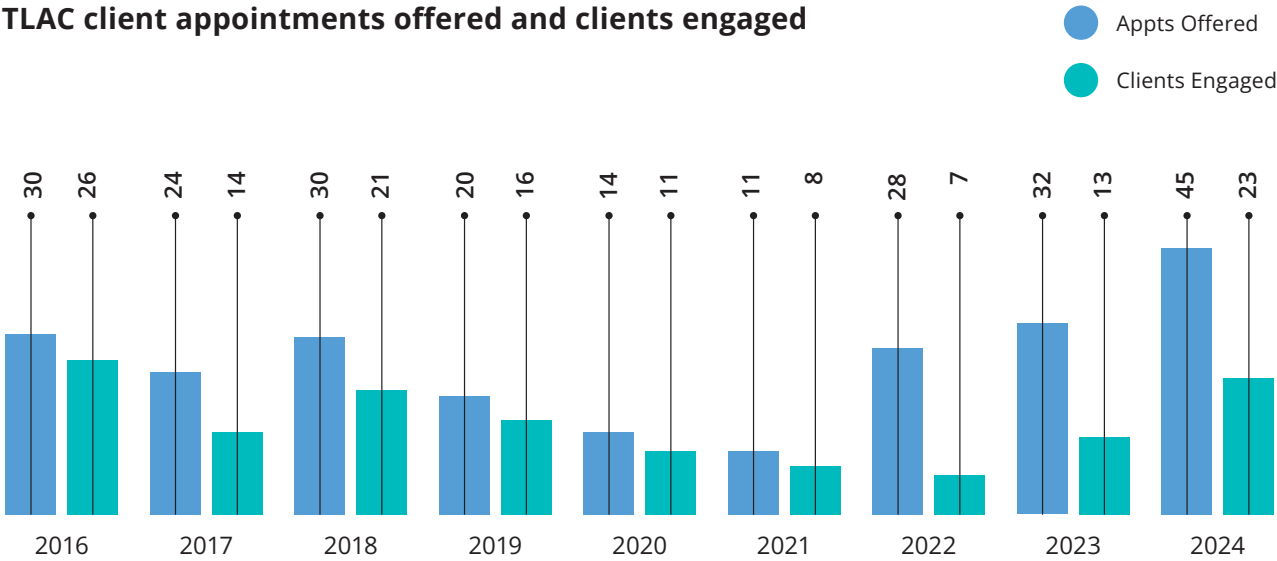
The Speak Up Helpline was launched by TI Ireland in May 2011 to provide support to whistleblowers, witnesses and victims of corruption and other wrongdoing. Since then, it has provided information, and referral services to more than 3,100 people. Our

team has also provided advocacy support to clients including Garda whistleblowers Maurice McCabe and John Wilson, helping counter the narrative of them as 'trouble-makers'.

Since the introduction of the Protected Disclosures Act 2014 (PDA) we have observed a 166% increase in the number of callers reporting concerns from inside their organisations. This increase has continued since the 2020 Speak Up Report was published and 39.5% of all Speak Up Helpline callers are seeking advice on making protected disclosures or how to deal with penalisation arising from a protected disclosure. This increase since 2014 may partly be explained by the introduction of additional supports through the Transparency Legal Advice Centre (TLAC), the TI Ireland Psychological Support Service, and the Integrity at Work (IAW) initiative. Some of the recent increases may also be attributed to the amendment of the Protected Disclosures Act—which transposed the EU Whistleblowing Directive—that came into effect in January 2023. In the year following the enactment, the number of Helpline callers categorised as whistleblowers increased by 43%.

TI Ireland launched TLAC in 2016 to provide legal advice to anyone disclosing wrongdoing, particularly under the PDA. It is the only independent law centre in Ireland that specialises in providing free legal advice on

TLAC client appointments offered and clients engaged



protected disclosures. As of the end of 2024, TLAC had taken on 161 cases, and the estimated market value of legal advice provided by TLAC’s Solicitors to date is estimated at over €1.6 million.

However, it has frequently been a challenge to meet the rise in demand for free legal advice, and sometimes there are waiting lists for advice due to TLAC’s limited funding and capacity to provide this essential service.

TI Ireland’s Integrity at Work (IAW) is the world’s first multi-stakeholder initiative that publicly commits organisations to protect workers that speak up about wrongdoing. IAW is a not-for-profit initiative dedicated to informing employers from all sectors about the implications and requirements of the PDA. IAW supports member organisations in developing a workplace culture that encourages staff to speak up and deal with their concerns in a thorough and timely manner. Through the IAW programme, TI Ireland helps employers to improve their systems for receiving and dealing with disclosures. The programme also signposts workers to the Speak Up Helpline and TLAC and provides reassurance to staff that they can access specialist advice before, during and/or after raising a concern. See page 58 for more information.

In 2023, TI Ireland launched the country’s first free specialist psychological support service to meet the needs of whistleblowers and their family members. This was in recognition that the psychological stresses borne by whistleblowers can be equivalent to those experiencing Post Traumatic Stress Disorder.¹ Whistleblowers’ mental health and well-being can be especially harmed where they suffer retaliation for their disclosures. The EU Whistleblowing Directive also highlighted the need to address the psychological distress caused to whistleblowers. TI Ireland’s Psychological Support Service (PSS) provides confidential, qualified, specialist psychological support to Speak Up Helpline clients during and after they report wrongdoing or suffer penalisation. To the end of 2024, TI Ireland has referred 45 clients of the Helpline to the service. The PSS has been supported by Karen Bradley, Sinéad Coyne, Geraldine McLoughlin, Tara Coleman, Dr Brigid MacCarthy and Dr David Morgan since 2023. Tara Coleman is currently the remaining member of the PSS Panel. Panellists are currently supervised by Dr Brigid MacCarthy.

The Team

The Speak Up Helpline is coordinated by Donncha Ó Giobúin and Molly Quesnell of TI Ireland and directed by John Devitt, TI Ireland's Chief Executive. Protected disclosure cases are referred to Donal O'Connor and Marc Evan Aupiais, Solicitors of TLAC. Donal and Marc are supported by Legal and Office Coordinator Katya Alves. Donncha and Molly are supported by a small team of volunteers who generously give up their time to operate the Helpline and who offer a 'triage' service to help identify the support that TI Ireland or TLAC can offer to callers. The team is also supported by Nadia Taylor, Integrity at Work Programme Manager and Ida Nowers, Knowledge and Policy Manager.

Acknowledgements

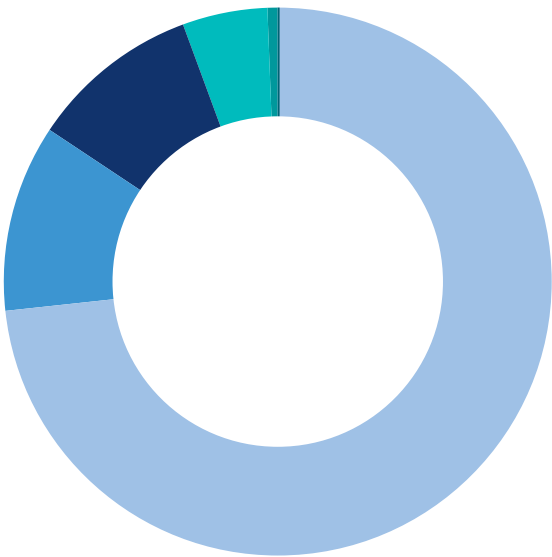
TI Ireland and TLAC are very grateful for the support of the Public Interest Law Alliance who have provided free legal support and have facilitated pro bono legal services from firms including Ben Clarke BL, KOD Lyons, Dechert, A&L Goodbody, Arthur Cox, Beauchamps, and Philip Lee. We are also very grateful to the many solicitors and barristers who have supported our clients over the years such as David Byrne BL, Sean Costello Solicitors, Gary Daly and Co, Alastair Purdy & Co, LK Shields, Hayes Solicitors, Butler Monk Solicitors,

Rennick Solicitors, Anne O'Connell, Kilfeather & Company, Carley and Connellan, and CC Solicitors. The essential support TI Ireland and TLAC provide could not be offered without the financial assistance of voluntary contributions from the public and our institutional donors. Funding for TLAC, the Speak Up Helpline and IAW is currently provided by the Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, the Department of Further and Higher Education, Research Innovation and Science, and the Department of Justice.

We also want to thank the many volunteers that have given their time and skills to TI Ireland and TLAC. The Speak Up Helpline could not be run without their support. In particular, we would like to thank the following volunteers for their dedication and support since 2020:

Abosede Balogun, Alannah O'Rourke, Amanda Frank, Aseel Bukhatwa, Caoimhe McGuinness, Clodagh Flynn, Colleen Riley, Corey Bryan, Deborah Ajeigbe, Evan Fishburn, Fenia Hölscher, Finn McArdle, Greta Luf, Holly Wade, Isaac Fraser, Jenna Smyth, Joseph Fox, Katie Casey, Kayla Howie, Lauren Mary Kane, Mamadou Saliou Bah, Manuela Salzburger, Naroa Clifford Castro, Natalia Newton, Niamh Sartini Bhreathnach, Nick Gouverneur, Nikita Jensen, Omer Akif, Ruth Lacey, Sadbh Rohu, Van Tran and Vasil Sialitski.

Client Support



Action taken	Total	Percentage
Basic information/advice	1147	73%
Referred to other service provider	175	11%
Referred to legal advisor	156	10%
Withdrew	84	5%
Logged - no further action	8	0.5%
Advocacy support	1	0.1%

How we Work on Cases

TI Ireland does not attempt to investigate the issues that have been brought to its attention but instead ensures that every client has the information or advice they need to report their concerns (directly with the organisation concerned/through their employer if possible and/or through relevant bodies).

Speak Up callers are referred to TLAC for free legal advice where appropriate. A solicitor-client relationship is established (with the benefit of legal professional privilege) and advice is given on disclosure options and/or potential remedies. Given that the aim of the law centre is to provide legal advice to as many clients as possible, it does not litigate on their behalf.

Speak Up callers that have suffered negative impacts to their emotional well-being and mental health as a result of reporting wrongdoing are referred to the PSS.

Client Support

The largest number of clients contacting the Speak Up Helpline have received basic information and advice on reporting channels and potential remedies for their concerns. More than 11% of clients have been referred to other supports, while just under 10% of clients have been referred to a legal advisor—an increasing number of these are now being referred to TLAC for free legal advice. In rare circumstances, TI Ireland has also provided advocacy support or representation to clients.

SUMMARY

Whistleblowing and the Protected Disclosures Act

While the Speak Up Helpline offers support and advice to members of the public on reporting wrongdoing, TI Ireland has focussed most of its resources on developing expertise and resources to promote whistleblowing based on the understanding that whistleblowers are more likely to uncover and expose corruption and relevant wrongdoing than anyone else.

Transparency International defines whistleblowing ‘as the disclosure of information related to corrupt, illegal, fraudulent or hazardous activities being committed in or by public or private sector organisations—which are of concern to or threaten the public interest—to individuals or entities believed to be able to effect action’. In spite of the many benefits of whistleblowing, we know whistleblowers often pay an enormous price for speaking up. Too many examples illustrate the financial, psychological toll and the risks that whistleblowers bear to their livelihoods and sometimes their lives for speaking up.

The experiences of Speak Up Helpline and TLAC clients have been informative in helping TI Ireland identify legal and practical obstacles to disclosing wrongdoing, in addition to the experiences of clients whose employers are members of the IAW programme. To that end, much of this report (on pages 40-57) deals with the PDA, how it has been amended, and the changes that were introduced when the EU Whistleblowing Directive

was transposed into Irish law by the Protected Disclosures (Amendment) Act 2022.

The report looks at a number of rulings under the PDA and how these might impact on those making protected disclosures. The report also draws attention to potential shortcomings in the legal framework introduced through the Protected Disclosures Amendment Act 2022 and offers proposals for further reform. TI Ireland’s recommendations include removing the cap on compensation for claims under the Act; to expand access to the employment law system to include all workers who have been penalised for making protected disclosures; and to create legal requirements for all WRC adjudicators to have received training on the law in addition to other employment legislation.

Whistleblower Reprisal

The Speak Up Report 2020 summarised some of the stories of witnesses and whistleblowers who reported concerns of wrongdoing to the Helpline over the previous four years. Unfortunately, too often these reports are met with inaction or reprisal. This experience, and the concerns people have that would prevent them from speaking out, are reflected in the results of the Integrity at Work Survey on page 62. In the case of whistleblowers such as former Garda Sergeant Maurice McCabe, the consequences of inaction and reprisal were borne for more than a decade and documented by a Tribunal of Inquiry.

‘Stopping corruption requires a comprehensive strategy aimed at promoting transparency, strengthening institutions, enacting and enforcing laws to hold the corrupt to account, and protecting those that speak up.’

Countless whistleblowers will never be vindicated or have their stories recorded in this way. Nonetheless, it is important that their experiences be documented where possible and patterns of mistreatment and misconduct be highlighted in reports such as this. This is particularly important given emerging risks and trends that require workers to speak up without fear of futility or reprisal.

General Recommendations

Although we continue to propose reforms to the PDA and sector-specific measures, the protection of whistleblowers is not enough to stop wrongdoing on its own. This report makes several recommendations aimed at stopping corruption across the public and private sectors. These include the need the establishment of a unitary National Anti-Corruption Bureau and anti-money laundering supervisory authority. TI Ireland also continues to advocate for additional resourcing of Ireland’s law enforcement and regulatory agencies, to include the Garda National Economic Crime Bureau.

To address the risks Ireland becomes a key destination for illicit financial flows, TI Ireland calls for additional regulation of Limited Partnerships, to include making them subject to beneficial ownership obligations. TI Ireland also calls for the resumption of public access to the Beneficial Ownership Register, which would allow journalists and civil society organisations to help detect potential money laundering and associated offences.

TI Ireland repeats its call from 2020 to enact the Public Sector Standards Bill. It also calls for local authorities to be compelled to publish and report on their compliance with statutory Fraud and Anti-Corruption Alert Plans as well as to be provided with anti-corruption and ethics training. In addition, all public officials and representatives should be provided with ethics training and guidance.

An effective response to corruption must be based on an assessment of risk grounded in adequate data, and TI Ireland recommends that the CSO collect and publish disaggregated data on corruption reporting and detection. Resources should also be invested in educating the public on the risks and costs associated with economic crimes and corruption and ways in which they can take action against it. Stopping corruption requires a comprehensive strategy aimed at promoting transparency, strengthening institutions, enacting and enforcing laws to hold the corrupt to account, and protecting those that speak up. In addition to lobbying for a range of measures aimed at stopping corruption (for more information, see www.transparency.ie/resources), TI Ireland has dedicated much of its time to supporting whistleblowers. The number of whistleblowers contacting TI Ireland seeking support has continued to increase (by 74% since 2020). Many of them need legal advice of the kind that TLAC provides. Sustained and sustainable funding will be needed to maintain these services, and to ensure that whistleblowers and the organisations are supported in addressing wrongdoing.

WHO IS SPEAKING UP?

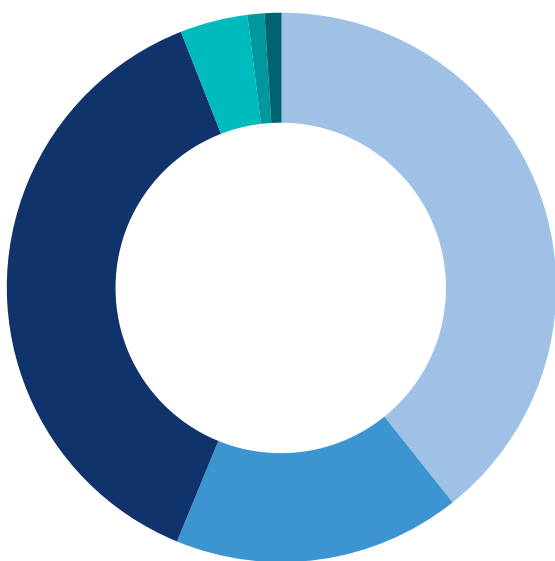
Victims, Whistleblowers and Witnesses

In the last reporting period,² 33.4% of calls were from whistleblowers (i.e. those who had reported wrongdoing witnessed at work), 20% were from witnesses, and just over 46% were classified as victims. This was a significant increase over the figures from the 2017 report, when just 27%

of callers were categorised as whistleblowers.

Between January 2020 and 31 December 2024, TI Ireland received an additional 1,432 unique calls to the Helpline and the number of whistleblowers continued to increase. During this timeframe, 39.5% of calls were from whistleblowers, 17% were from witnesses, and 38% were classified as victims.³

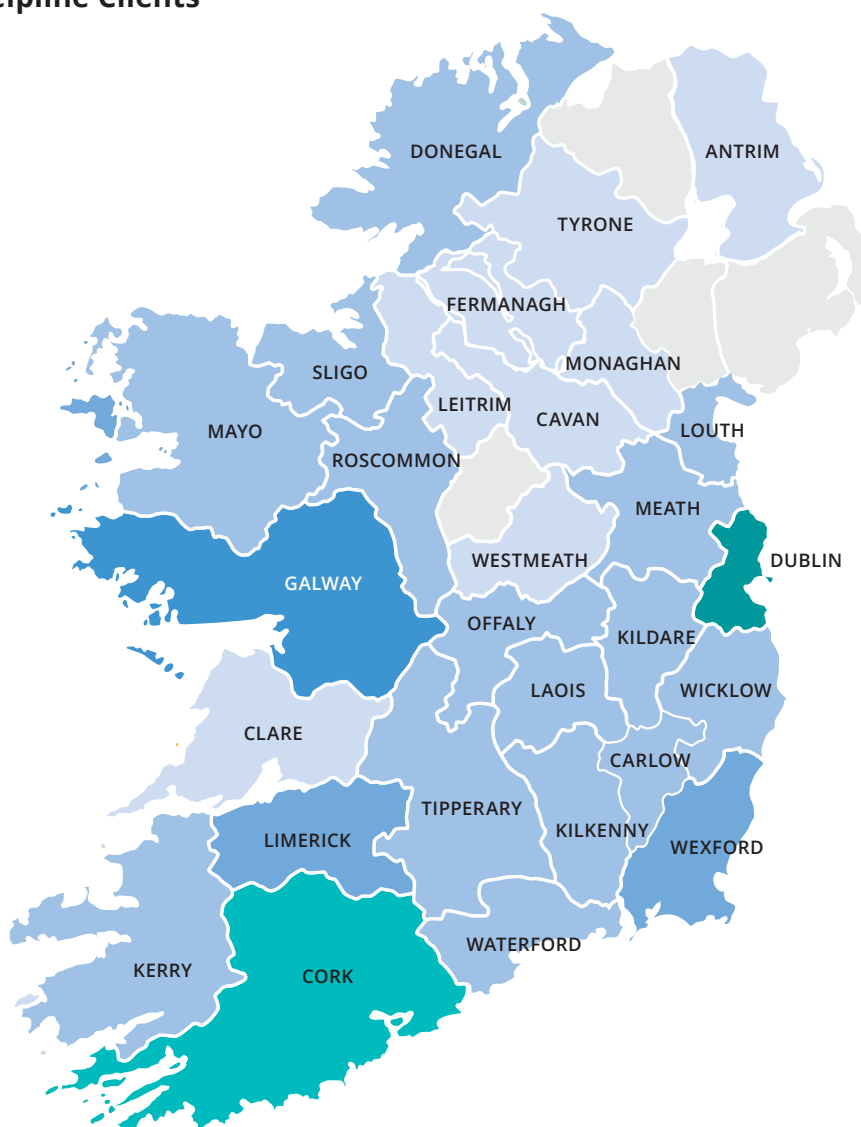
Client Category



Category	Total	Percentage
Whistleblower	565	39.5%
Witness	243	17%
Victim	544	38%
Information Seeker	55	4%
Other	12	1%
Unknown	13	1%

Geographic Locations of Helpline Clients

REGION	PERCENTAGE
Dublin	36%
Cork	12.6%
Galway	7%
Limerick	6%
Wexford	5.7%
Meath	2.8%
Waterford	2.8%
Laois	2.5%
Donegal	2.2%
Kerry	2.2%
Mayo	2.2%
Sligo	2.2%
Kildare	1.9%
Tipperary	1.6%
Carlow	1.3%
Kilkenny	1.3%
Louth	1.3%
Offaly	1.3%
Roscommon	1.3%
Wicklow	1.3%
Cavan	0.9%
Westmeath	0.9%
Leitrim	0.6%
Monaghan	0.6%
Antrim	0.3%
Fermanagh	0.3%
Tyrone	0.3%



Callers to the Helpline frequently do not feel comfortable disclosing their location. The total share of callers who identified their location as Dublin decreased slightly over previous years, while there was a substantial increase in the number of callers who came from Cork.

Demographic Profile

Gender of Speak Up Clients/Callers

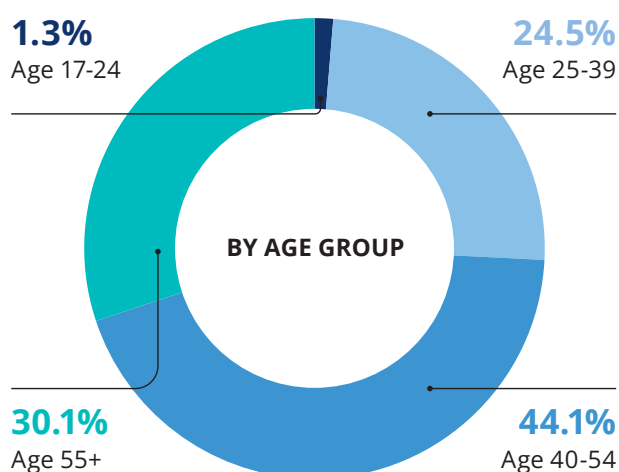
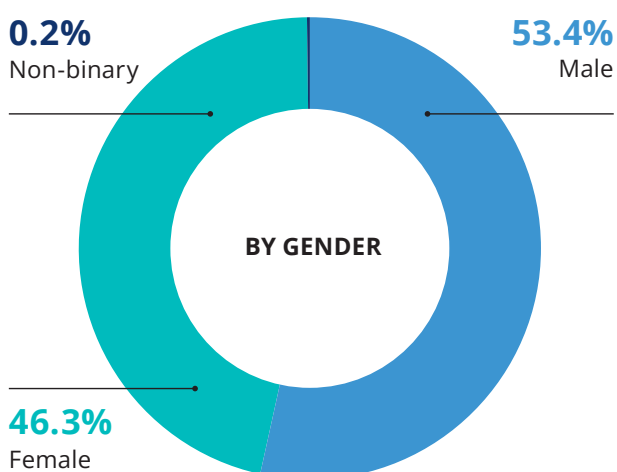
Most Speak Up clients up to the end of 2024 were men. The ratio of male to female clients has continued to equalise since our first Speak Up Report, with the percentage of male clients falling from 59% to 53% and the percentage of female clients increasing from 35% to 46%. However, this trend has not been reflected in the ratio of male to female whistleblowers. Most clients categorised as whistleblowers identified as male; 58% compared to 42% identifying as female. A number of economic and social factors, such as profession and length of service, may in part explain the disparity between the number of male and female callers to the Helpline.⁴ According to the EU Global Corruption Barometer, women are less likely to think that they can report corruption safely (44 per cent) compared to men (50 per cent).⁵ Some research suggests that cultural and governance structures, oftentimes

male-dominated, within organisations and institutions can worsen gender inequality and create a hostile environment for female whistleblowers.⁶ As a result, discrimination and institutional barriers may pose significant challenges to women seeking to report wrongdoing—especially those belonging to vulnerable groups.⁷ While research to date has not conclusively found any disparity in the severity of repercussions faced by male and female whistleblowers, some studies suggest that female whistleblowers may be especially deterred by the fear of retaliation as women tend to be more risk-averse than men.⁸

Age Profile of Speak Up Clients/Callers

Many callers did not disclose their age but, of those who did, the most common age-bracket was 40 to 54. This has been the trend since 2012, with percentages varying slightly.

Gender and Age Profile of Clients/Callers to 2025





WHAT ARE SPEAK UP CLIENTS CALLING ABOUT?

Sectors

The 2020 analysis found that the ten most complained about sectors were as shown in the diagram on the following page.

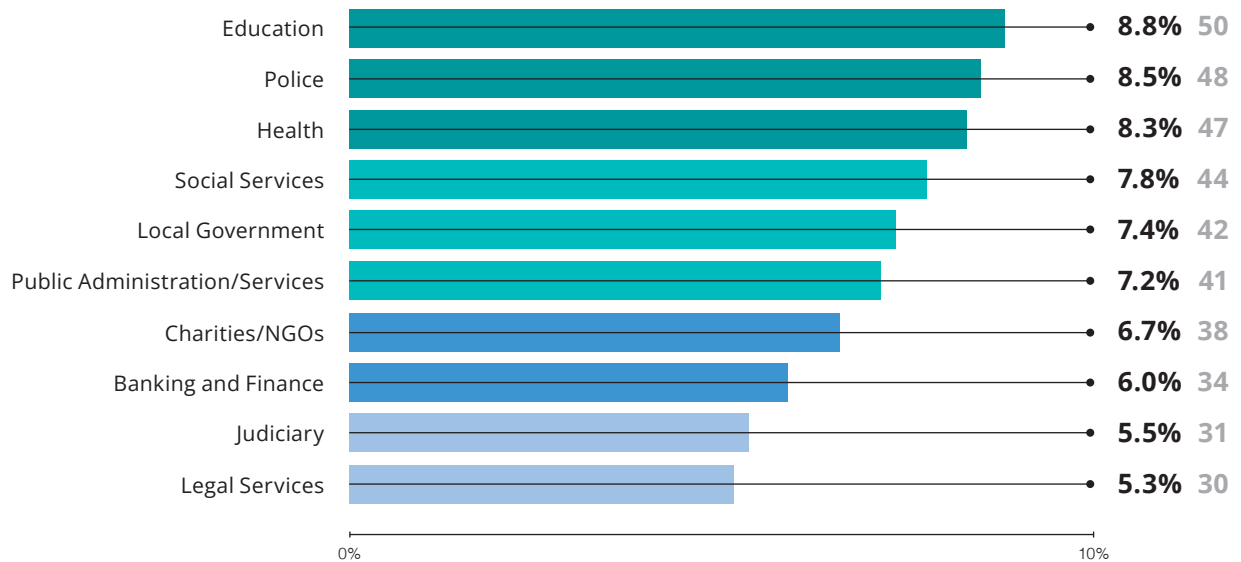
The top ten sectors reported by Speak Up clients have remained largely consistent since 2020. However, there has been a slight increase in the proportion of calls to the Helpline concerning the Health sector up to 2024, along with a rise in the number of reports relating to the Gardaí.

There was a marked decrease in the number of reports received about a number of sectors, to include Banking and Finance and Legal Services sectors, with more moderate decreases in the number of reports received from the Education, Social Services, and Public Administration sectors. However, it is difficult to attribute changes in the ratio of calls the Helpline receives to any specific

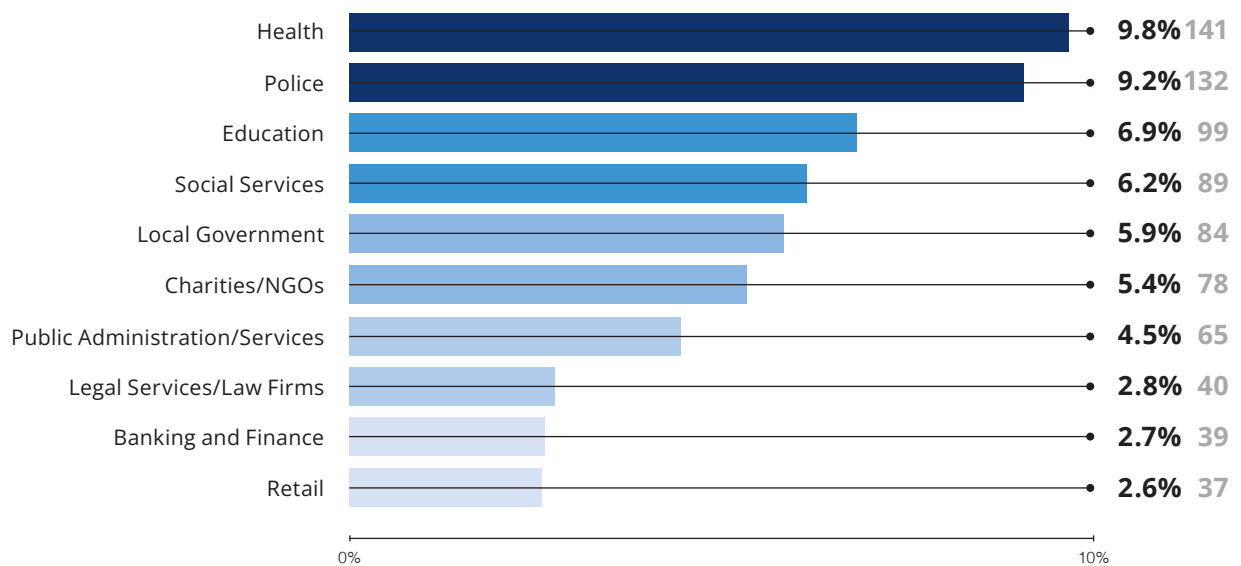
external cause or trend without any in-depth comparative research—something which is beyond the scope of this report.

The percentage of callers concerned about the Banking and Finance sector has fallen from a peak of 9% in the 2015-16 period to 2.7% in this period. Trust in the sector (as measured by Edelman) has been continually increasing during this time, from 18% of those surveyed saying they trusted the sector in 2013⁹ up to 47% in 2024.¹⁰ The period is also characterised by a steady decrease in the number of residential mortgages in arrears, circumstances that callers to the Helpline with concerns about the sector were frequently in. This has decreased from 12.7 per cent in arrears in mid-2013¹¹ down to just 4% in arrears at the end of 2024.¹² The ratio of those calls that came from whistleblowers is higher compared to in previous reports, with fewer complaints coming from customers of the sector.

Most Reported Sectors to 2020



Most Reported Sectors to 2024



'It is difficult to assess how problematic any one sector is in absolute terms. It also not possible to establish whether any one category is more affected by wrongdoing relative to another, based on our data alone. However, the data is consistent with findings showing declining trust in public institutions in Ireland'

The percentage of callers who had concerns about the Legal Services sector has decreased to 2.8% from a peak of 6% in 2015-16. Complaints received from this sector are predominantly from consumers of legal services, most frequently reporting concerns such as inadequate professional performance, excessive fees, and professional misconduct. However, this downward trend does not appear to correlate with the number of complaints received by the Law Society of Ireland or the Legal Services Regulatory Authority in those periods.¹³

We believe that the increase in calls from the Education sector in the previous reporting period may could in part be attributed to the Department of Education and Skills joining the Integrity at Work initiative in 2018, and the Department for Further and Higher Education, Research, Innovation and Science's sponsorship of Technical Universities in the IAW programme in 2019. The sector is slightly overrepresented in the ratio of whistleblowing callers, but the vast majority of calls received come from workers in the sector—rather than from parents or other stakeholders. Complaints about the Health Sector are similarly dominated by calls from workers within the sector. This is explored further on page 23.

Some of the increases shown in the table above can be attributed to the effect of the COVID-19 pandemic, with relevant cases affecting increase in the number of calls from the Manufacturing and Retailing sectors in particular. Further analysis of COVID-19 related calls is detailed on page 17.

It is difficult to assess how problematic any one sector is in absolute terms. It also not possible to establish whether any one category is more affected by wrongdoing relative to another, based on our data alone. However, the data is consistent with findings showing declining trust in public institutions in Ireland—this is further demonstrated through recent polling conducted by Eurobarometer in their survey on corruption in the EU.¹⁴

The Irish public continues to view corruption as significant problem, with 59% of respondents saying that it is widespread. This compares to 42% on average in northern and western EU countries including Austria, Belgium, Denmark, Germany, Finland, Luxembourg, Netherlands, and Sweden.¹⁵ While 17% of Irish respondents to the survey said they had been personally affected by corruption in their daily lives, only 9% of their northern European counterparts reported that they had. Irish respondents were also more likely to view government efforts to address corruption as ineffective and are more likely to say it is acceptable to give a gift to get something from the public administration or public services. This data points to a risk that public perceptions and attitudes could either reflect declining trust or further undermine trust in democratic government and public institutions.

COVID-19

The COVID-19 pandemic reached Ireland in February 2020 and the country entered the first lockdown that March. This led to a necessary curtailment of civil liberties implemented in response to a potential public health crisis. The pandemics also led to some decisions being taken with less rigorous democratic scrutiny that might otherwise be the case. In this context, the Helpline experienced a significant increase in call volumes from whistleblowers and members of the public.

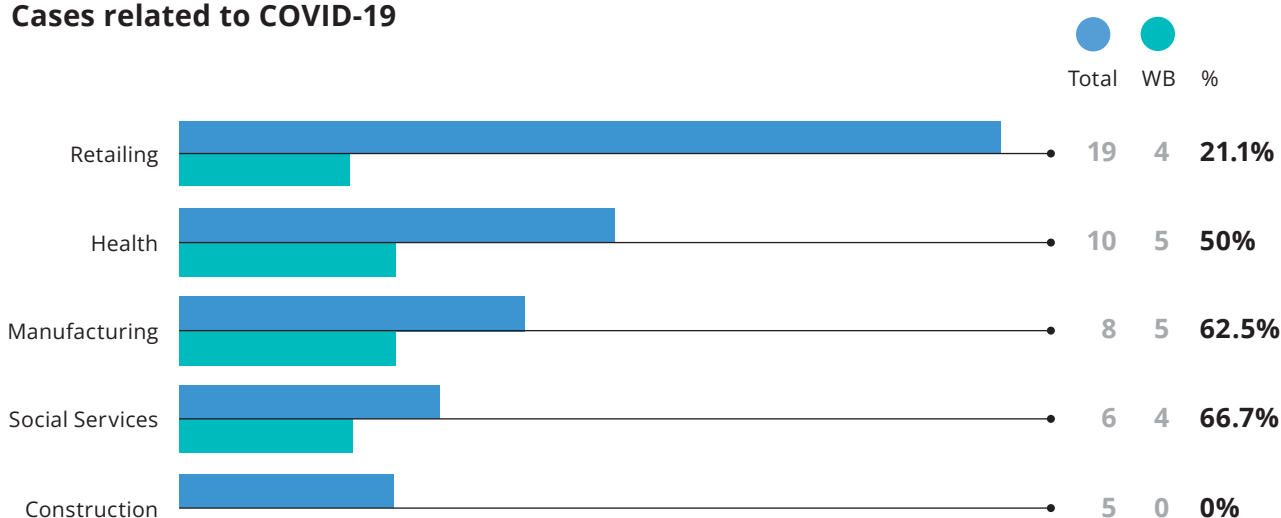
As mentioned on page 8, retaliation continues to be a common concern reported to TI Ireland with 32% of healthcare whistleblowers who contacted the Speak up Helpline between 2020 and 2024 reporting they were penalised after raising concerns of wrongdoing. While health care workers accounted for most incidences of whistleblower retaliation reported to the Speak Up Helpline over the reporting period (11.3%), they reported penalisation at lower ratios than in previous reporting periods and lower than the average rate across all sectors (37.5%).

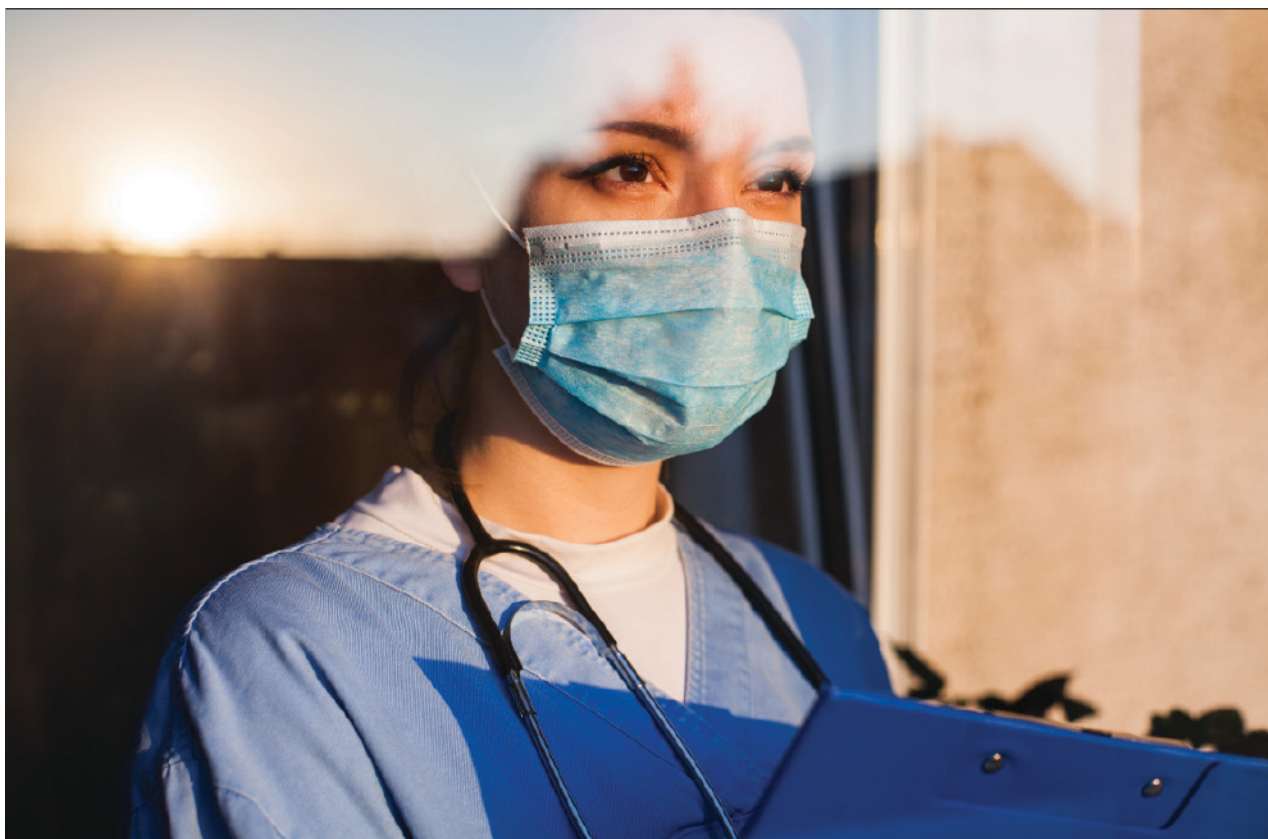
TI Ireland, called on public authorities and institutions to protect those who report or expose the harms, abuses and serious wrongdoing that can arise during a crisis. In recognition of the enormous challenge posed by the spread of Covid-19 in Irish workplaces, TI Ireland published guidance to both employees and employers in April 2020 to assist anyone looking to report wrongdoing, ethical misconduct or health and safety risks. Further training on dealing with protected disclosures during COVID-19 was made available to employers for free later in June.

These resources resulted in a number of concerned members of the public contacting the Helpline, with 98 calls in the two-year period (17% of the total) relating to COVID-19. The ratio of callers categorised as whistleblowers was below the overall average for the period (30% compared to 39.4%). A significant percentage of those calls came from people who—rather than wishing to report a particular wrongdoing—were looking for guidance on what restrictions were in effect.

The following table presents the top five sectors about which clients had concerns connected to COVID-19.

Cases related to COVID-19





As shown above, the amount of COVID-19 cases from whistleblowers varied from sector to sector. The ratio of whistleblower cases from the Health sector was generally consistent with the baseline of cases reported to the Helpline. The ratio of whistleblowing reports about COVID-19 coming from the Social Services and Manufacturing sectors were significantly higher however, while the ratio for the Social Services was twice the average across all sectors, and 75% higher than the baseline since 2011. The vast majority of whistleblowers contacting the Helpline whose concerns related to COVID-19 were reporting breaches of infection control systems.

The majority of calls from members of the public whose concerns related to COVID-19 during the pandemic were reporting breaches of the COVID-19 regulations restricting movement, socialising, and trading by non-essential business.

Health

Health continues to be among those sectors that Speak Up Helpline callers are most concerned about. In some respects, this outcome is to be expected. People in need of healthcare are often in challenging and stressful circumstances. The stakes are high and healthcare itself is complex—when things go wrong, patients may experience significant harm as a result. However, of the 141 complaints received from this sector in this period, 75 were categorised as whistleblower cases. A further 33 were from workers from the sector whose concerns were about the terms and conditions of their employment, or interpersonal grievances. These made up 77% of all cases received from the sector. Those whistleblowing cases are further analysed on page 34.

It is difficult to identify what drives complaints to the Helpline in most circumstances, although we have found that coverage of whistleblowing or corruption cases in the media frequently leads to spikes in call numbers. In the reporting period, there have been a number of high-profile stories about wrongdoing arising from the sector. For example, seventy-two doctors at University Hospital Limerick (UHL) signed a collective protected disclosure in November 2022 stating patients at the hospital were being put at risk by persistent overcrowding and unsafe working conditions.¹⁶ The doctors had given warnings to management previously about these conditions, but said they failed to act on this. In fact, medical registrars at the hospital had reportedly tried to raise these concerns in 2021 and this led to an 'internal witch-hunt' to identify them.

In July 2015, it was reported that a whistleblower had provided information to the Gardaí alleging that senior staff at St Vincent's and Beacon Hospitals had accepted expensive gifts and holidays from Eurosurgeal in exchange for preferential procurement deals.¹⁷ However, follow-up reporting in November 2022 revealed that the HSE had continued to increase its purchases from Eurosurgeal despite the 2015 scandal, stating it was 'contractually bound' to do so.¹⁸ Those who broke the story faced significant personal risk and following the RTÉ and HSE disclosures, TI Ireland reiterated the urgent need for stronger anti-corruption safeguards in procurement settings.¹⁹

Whistleblowers calling TI Ireland from the sector continue to report high rates of reprisal. This warrants further attention by healthcare managers and policymakers, given the established link between retaliation against healthcare whistleblowers and heightened risks to patient safety.²⁰ 32% of healthcare whistleblowers who contacted the Speak Up Helpline between 2020 and 2024 reported that they were penalised after raising concerns of wrongdoing. Conditions in the Emergency Department of University

Hospital Limerick has continued to be subject of news coverage in the years since, with severe overcrowding²¹ being identified as a factor leading to the death of 16-year-old Aoife Johnson by sepsis in 2022 after waiting thirteen and a half hours to be treated.²² While it would be reductive to attribute avoidable tragedies like this to any single cause, a hostile work environment whistleblowers is one among many factors that can result in a failure to address risk. Cultivating working environments in which people feel safe to speak up is essential to preventing further tragedies.

The majority of the non-worker callers concerned about the health sector were patients. Their concerns could be generally defined as being about medical misdiagnoses, poor professional performance, professional misconduct and clinical negligence. Such concerns reflect those categories of complaints most commonly reported directly to the Health Service from 2020-23,²³ which showed high instances of complaints related to dignity and respect, communication and information, safe and effective care, as well as accountability and clinical judgement. Clinical negligence, an issue that has found particular prominence in recent years through the CervicalCheck scandal, continues to be a concern along with the rising costs of healthcare-related claims.²⁴

Some recent reform in the sector towards implementing a framework of open disclosure,²⁵ which requires disclosure of and timely information in relation to serious incidents to patients and their families (including an apology where appropriate), is welcome and is hoped it will foster a culture of transparent engagement where things go wrong in the provision of care. Similarly, efforts to implement systemic frameworks that aim to learn from patient complaints²⁶ are a positive development that may help in addressing some of the concerns patients report to TI Ireland.

Police

Like with the health sector, An Garda Síochána is an institution with whom members of the public regularly interact—and similarly to the health sector, those interactions can often happen in fraught circumstances. Victims of crime can be particularly vulnerable to secondary victimisation, as recognised by many international institutions, and need additional supports so that they can assert their rights and secure justice.²⁷ It is perhaps unsurprising that the single most common complaint the Helpline receives in relation to the gardaí is about a failure to investigate their complaints, or what they perceive as inadequacies in the investigation of their complaints. This topic is discussed in more detail in the case study on page 21.

Significant progress has been made in recent years, with the enactment of the Criminal Justice (Victims' Rights) Act in late-2017 and the establishment of Victim Services Offices, and the commitment to supporting victims has been recognised by researchers.²⁸ However, the volume of complaints to the Helpline related to victim engagement over the last period and reflected in the commonly reported complaints to GSOC over the same timeframe,²⁹ suggests that more needs to be done to ensure victims are kept informed and understand the investigative process. Investigations of fraud and corruption-related offences in particular are notoriously complex and time-consuming. These investigations can take years before they progress to charges and a trial. Gardaí should clearly explain the steps of an investigation, or why an investigation is not taking place. Policies and procedures that govern these investigations could also be made publicly available, to the extent that they don't disclose operationally confidential information, as is the case in the UK.³⁰ Whistleblowers, witnesses and victims may not always be happy with the outcome of an investigation, but they are more likely to accept it where they can assess that published procedures are consistently followed and the process is clearly explained to them.

A key issue reported to researchers examining victims' experiences was on communication and the provision of information. The researchers found that victims' satisfaction with the Gardaí decreased at the investigation stage—mainly due to a lack of information and updates on their case. Communication is critical to victims so they can feel that their complaint is taken seriously.³¹ This experience is also reflected in surveys showing that victims of crime have had lower levels of confidence in An Garda Síochána's effectiveness at preventing or solving crime (52% versus 60%) compared to the general population.³² The Commission on the Future of Policing emphasised the importance of a victim-centred approach, which recommended that An Garda Síochána ensure that services to victims and compliance with victims' rights are embedded in the organisation's processes—and that all members understand fully what their obligations are towards victims of crime.³³

Callers complaining about the police in this period frequently alleged misconduct, harassment and discriminatory policing. Complaints falling within the general category of 'abuse of authority' are commonly the second highest complaints by volume received by GSOC in the same period.³⁴ These issues have been further emphasised in research on the experience of certain immigrant communities of policing in Ireland,³⁵ which highlighted that immigrants who spoke with them described traumatic experiences while being stopped by members of the Garda Síochána. A quarter of Brazilians surveyed reported they were stopped by the Garda Síochána at some point, while 47% of Africans and people of African descent were. A 2022 Report from the University of Limerick highlighted similar claims of discriminatory policing of Traveller communities,³⁶ whose trust in the gardaí is approximately half that of the general population. International institutions state that discrimination by police services is contrary to the principles of democratic policing, as it criminalises entire communities and denies them justice.³⁷ Perception of discriminatory policing impacts on those communities in turn, as they are reluctant to bring complaints to the gardaí due to fears of future harassment or repercussions.

CASE STUDY: WITNESS COMPLAINTS

The Helpline continues to receive complaints from witnesses to corruption who assert their complaints to the Garda Economic Crime Bureau (GNECB) were not accepted for investigation because they were not themselves the victims. This is an issue that we have reported previously in our Speak Up Reports in 2015 and 2017,³⁸ where former clients were told that the Gardaí could not investigate a complaint unless it was made by the victim of the corrupt act themselves. This is particularly concerning given there is an obligation to report information that might materially assist the Gardaí to investigate certain corruption offences. Failing to uphold this obligation is an offence under s.19 of the Criminal Justice Act 2011.³⁹

This issue was also demonstrated recently in the case of a whistleblower who alleged misuse of public funds disbursed to a hotel group to house asylum seekers.⁴⁰ The hotel was contracted by the Department of Children, Disability and Equality to supply its rooms to the International Protections Support Services agency (IPSS), which organises accommodation for asylum seekers.⁴¹ Under the contract, the hotel's rooms were meant to be used exclusively by IPSS even though some would occasionally be empty.⁴² The whistleblower alleged that the hotel was using a small number of rooms to house their own staff who had been recruited from overseas.⁴³

The company investigated the whistleblower's report under its own protected disclosures policy. It found that the company reported full occupancy to the Department over 48 days without accounting for rooms their staff occupied.⁴⁴ The contract required the hotel to report occupancy level to the IPSS every day so they could organise whether or not to send more asylum seekers.⁴⁵ However, the investigation also found those rooms occupied by staff were out of order, and therefore could not be used to accommodate asylum seekers.⁴⁶

When the whistleblower reported her concerns to an officer from the GNECB, she was reportedly told that she was a witness and not a complainant. She claims that they assessed that no criminal complaint had been made given she was not herself a victim of any criminal offence.⁴⁷

Prosecutions may be challenging without cooperation from victims of the crime in some situations. Misuse of public funds does not always amount to fraud either, which must demonstrate intent. Investigating and prosecuting corruption offences is complex and requires a specialised approach. However, insisting that an investigation cannot commence without the victim lodging a formal statement of complaint creates significant challenges in uncovering fraud and corruption. This policy places an unreasonable burden on whistleblowers to gather and share evidence of wrongdoing or to present themselves as witnesses.

It should also be noted that the GNECB's ability to proactively gather intelligence on crimes and engage in investigations is hampered by a lack of sufficient resourcing. This was identified by the Hamilton Review, which recommended allocating substantial increases in resources to allow the GNECB to develop specialist expertise and capacity across all forms of economic crime and corruption.⁴⁸

The Policing and Community Safety Authority (formerly the Policing Authority) has made increasing An Garda Síochána's capacity to prevent and respond to corruption, fraud, and other economic crime a priority to the Gardaí in recent years. However, the Authority note that no apparent priority or urgency has been given to economic crime,⁴⁹ and continually report limited progress in increasing GNECB staffing numbers.⁵⁰ The GNECB resourcing plan was delivered three years overdue, and the Authority report it fails to address various needs associated with personnel increases or to engage with the current and emerging trends of economic crime.⁵¹ Staffing is maintained at 86 members of all ranks—which is 61 short of the 147 recommended by the Hamilton Review.⁵² At the same time, the GNECB has a backlog of Section 19 referrals,^{53,54} and economic crime continues to grow more complex which the Authority identifies as an evolving and considerable challenge that is not being met with a commensurate strategic increase in resources.⁵⁵

TI Ireland's Recommendations

TI Ireland calls on the GNECB to review its policy on requiring victim complaints to initiate corruption investigations, and to consider publishing its policy.⁵⁶ TI Ireland repeats its recommendations from previous years to call on the Government to provide adequate resourcing of Garda National Economic Crime Bureau (GNECB)—including the Money Laundering Investigation Teams, the Anti-Bribery and Corruption Unit and, in particular, the Financial Intelligence Unit (FIU) to ensure that they have the capacity to investigate corruption. TI Ireland calls for increased focus on the provision of training on fraud and economic crime at divisional level, and to members in training at the Garda College.

Education

Workers made up the largest proportion calls to the Helpline from the education sector in this period; amounting to 76 of the 99 cases received. Of those, 31 were categorised as whistleblower cases while the remaining 45 callers reported concerns that could be generally categorised as employment-related. These would include workplace or interpersonal grievances, and other employment disputes.

Helpline callers frequently raise concerns about the terms and conditions of their employment. Workers are often uncertain what concerns would qualify as relevant wrongdoings under the PDA and what would be categorised as a workplace grievance. Policymakers have sought to distinguish grievances from disclosures of wrongdoing. The EU Whistleblowing Directive advised that member states could legislate to direct grievances to other procedures. Ireland did so through section 5(5A) of the Protected Disclosures Act, as amended in 2022. This section removed interpersonal grievances and complaints about matters exclusively affecting the reporting person from the definition of a relevant wrongdoing. However, the distinction is not always clear in practice, as TI Ireland has regularly stressed in its own submissions on reform of the PDA.⁵⁷

Disclosures alleging a breach of a legal obligation arising under a worker's contract of employment (or other contract, in the event they are not an employee) did not qualify for protection under the original PDA. The Code of Practice on Protected Disclosures Act 2014⁵⁸ tried to clearly distinguish between grievances and protected disclosures as well, defining grievances as 'a matter specific to the worker - i.e. that worker's employment position around his/her duties, terms and conditions of employment, working procedures or working conditions'. However, Supreme Court judgments since then have outlined the challenge in attempting to draw clear distinctions.⁵⁹ Many obligations arising under a reporting person's contract of employment have a statutory basis. Obligations on an employee's pay are outlined in their contract of employment, but there are corresponding legal obligations in the Payment of Wages Act 1991, for instance.

Many callers to Speak Up Helpline are seeking support after making their disclosures, and they often didn't have the benefit of legal advice before they reported. Those disclosures often detail interpersonal concerns tied up with information about relevant wrongdoings. The dynamics that lead to a worker identifying and then reporting wrongdoing will often be inextricably linked to interpersonal disputes.

Although the amended law seeks to clarify the distinction, it cannot resolve every case. As a result, workers whose disclosures include information about interpersonal disputes face greater risk. To avoid falling outside the PDA, workers may exclude details from their reports, leaving too little actionable information. Employers and other recipients may also route protected disclosures into unsuitable procedures. Workers whose disclosure are dealt with under grievance procedures might not be afforded protection by their employer. If they were penalised as a result and took a claim, their employer might be liable and have to pay compensation.

The Department of Public Expenditure, NDP Delivery and Reform (DPENDR) has issued statutory guidance urging disclosure recipients to assess carefully whether a potential protected disclosure concerns only the reporting worker and to consider whether the alleged wrongdoing could affect others. Employers must fully assess disclosures of wrongdoing and act on their findings. Interpersonal elements in a disclosure do not, by themselves, disqualify it as a protected disclosure.

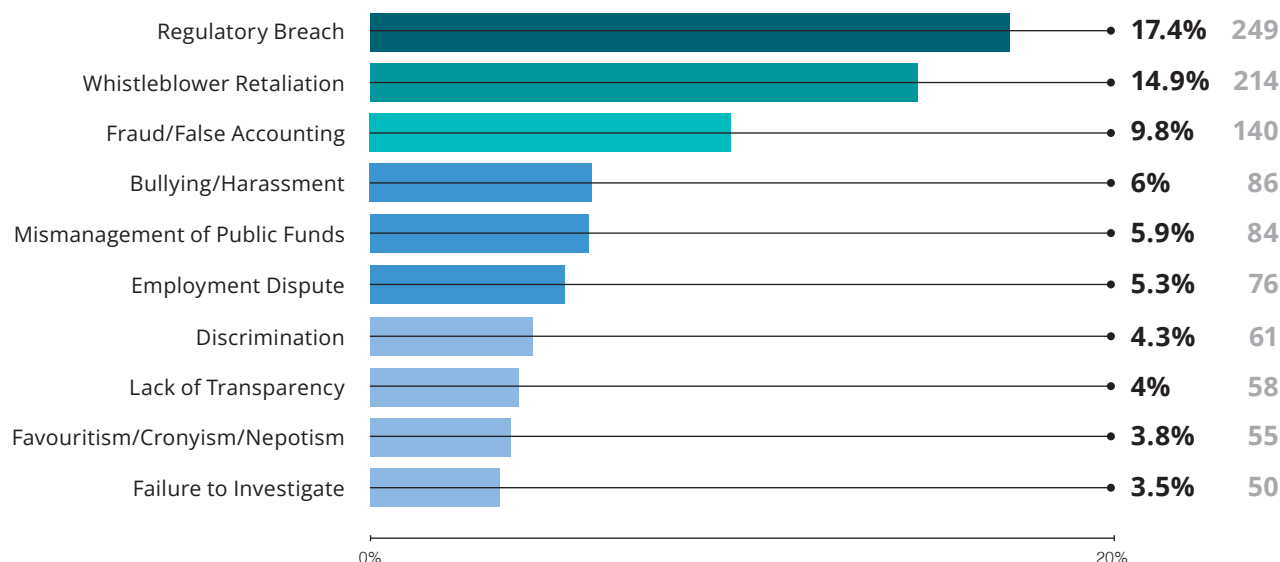
Determining the Risk of Corruption

Drawing on the research of academics in anti-corruption and white-collar crime such as Donald R Cressey and Robert Klitgaard, TI Ireland suggests that the risk of corruption can be determined by a combination of factors.⁶⁰ It can be calculated as a function of incentive, opportunity and inclination which is limited by external oversight (the possibility that a person will be held to account for his/her behaviour) and the individual's and society's own commitment to living by ethical values (integrity). In other words:

It usually follows that the biggest risk of corruption lies where there are significant financial incentives and little chance of being detected. The risks are increased where institutions and laws are ill-equipped to prevent corruption or hold the corrupt officials to account.


$$\text{CORRUPTION} = \frac{\text{INCENTIVE} + \text{OPPORTUNITY} + \text{INCLINATION}}{\text{TRANSPARENCY} + \text{ACCOUNTABILITY} + \text{INTEGRITY}}$$

Type of Concerns Reported by Speak Up Clients/Callers



The most common concerns reported by Speak Up callers again in 2024 were breaches of legal obligations, although the ratio of callers reporting these decreased by just under a tenth from the 2020 reporting period. Breaches of legal obligations related to health and safety were once again the most commonly reported of these, while breaches of the Data Protection Acts were also regularly reported. Breaches of legal obligations were also among the top concerns reported by those categorised as whistleblowers over the same period. Public awareness of the Speak Up Helpline and the PDA has continued to increase, as reflected in the increasing number of calls to the Helpline in the period, which may in part explain the numbers of workers who are seeking guidance on reporting breaches they have encountered. This may also explain an increase in the number of cases relating to bullying and harassment that Helpline callers report, as callers frequently seek guidance as to whether mistreatment they have suffered falls within the remit of the PDA.

Worryingly, the percentage of callers reporting that they faced retaliation for speaking up has increased by over two thirds (70%) since 2019. It is impossible to say with any degree of certainty why this is the

case, although the number of callers reporting that they suffered retaliation increased following both the passing and the enactment of the Protected Disclosures Amendment Act 2022. Further data analysis on varying instances of retaliation reported across different sectors is outlined on page 38.

The increasing number of workers contacting the Helpline is also reflected in an increasing number of employment related concerns being reported, such as bullying and harassment, discrimination, favouritism/cronyism/nepotism and other general employment disputes. These have included interpersonal or workplace grievances, as well concerns relating to the payment of wages, working time, unfair dismissal and others.

Fraud and false accounting, as well as mismanagement of public funds continued to be significant issues in 2023, although the percentage of fraud or false accounting cases relative to the total has decreased. From 2020 to 2023, 9.3% of complaints related to alleged fraud or false accounting—a 11.4% reduction to the end of 2019. Most reports of Mismanagement of Public Funds (80%), and Fraud or False Accounting (76.4%) to TI Ireland during the period came from whistleblowers.

CASE STUDY: CONFIDENTIAL INFORMANTS

The management of confidential informants or Covert Human Intelligence Sources (CHIS) in Ireland has been highlighted as a potential issue in a few cases brought to the Helpline's attention during this period. A number of callers⁶¹ reported significant obstacles in pursuing justice because of what they perceived to be a lack of transparency and accountability in how CHIS are managed by gardaí.

Such concerns have arisen in high-profile cases covered in the media. For example, a cyclist, Shane O'Farrell was killed by Zigimantas Gridziuska when he was hit by his car training for a charity triathlon in 2011. Mr Gridziuska, a drug addict, had been stopped by the Garda Drugs Squad an hour before Shane was killed and yet was allowed to continue driving the car that struck Mr O'Farrell. Mr Gridziuska had repeated interactions with the criminal justice system and should not have been on bail on the day he killed Mr O'Farrell. TDs have repeatedly referred to allegations that Mr Gridziuska was an informer on behalf of the State whose actions were covered up and have called for this to be investigated through a public inquiry.⁶² The O'Farrell family's tireless efforts resulted in Minister for Justice, Jim O'Callaghan issuing a public apology,⁶³ but their calls for a public inquiry into Shane's death have not yet been met.

The use of CHIS has developed in many police services worldwide as part of a greater emphasis on Intelligence-Led Policing.⁶⁴ CHIS are defined as anyone asked by a public authority to start or maintain a relationship for a covert purpose. This can include undercover officers employed by the public authority, or members of the public acting as informants.⁶⁵

The relationship between the police and CHIS is recognised as a significant risk factor for unethical conduct and corruption.⁶⁶ Many jurisdictions have developed statutory frameworks of policies and directives intended to regulate these relationships. However, research in the United Kingdom and case studies in both Northern Ireland and Queensland suggest that, irrespective of policy development and governance structures, police handlers continue to breach procedures unless continuous training at all levels in the organisation is implemented, coupled with some level of intrusive supervision.⁶⁷

The risks posed by CHIS management was scrutinised by the Morris Tribunal, which investigated Garda use of informers in Co Donegal as part of its inquiries. Justice Morris made a number of recommendations intended to better regulate CHIS relationships in the Tribunal's first report in 2005. The previous Intelligence Source Management System was replaced with a new system for Garda personnel involved in the management and use of Covert Human Intelligence Sources in April 2006. Since then, an internal administrative code of practice governs these relationships which, from 2010 has

been overseen on an ad hoc basis by a retired judge. However, the Garda Síochána Ombudsman Commission (GSOC – now Fiosrú) in 2013 questioned the effectiveness of these policies and procedures. GSOC viewed that the deficiencies in the old system were not fully remedied. In particular, it advised that gardaí could still collect information from informants in an ad hoc manner—outside of stated Garda Síochána informant handling policies, and without any formal registration process.⁶⁸ Such off-the-books handling was alleged in the defence pleaded by former Detective David James Bourke in 2024. Bourke was charged with two counts of corruption, and claimed that he had only accepted a payment of €20,000 in exchange for information in the course of efforts to recruit an informer as part of a Criminal Assets Bureau investigation.⁶⁹ This trial is still ongoing and it remains to be seen whether the Court will find those claims to be true, but it does suggest that the management of informers continues to occur outside of adopted procedures. It is critical that cultivation of Covert Human Intelligence Sources should only occur under a strictly managed framework to avoid the risk of unethical conduct, corruption and the damaging perception that can arise.

In Ireland, there are no statutory controls on the use of informants or undercover police. Conversely, in other jurisdictions there is specific legislative framework.⁷⁰ In June 2022, the Garda Commissioner gave a public statement on the management and use of CHIS, announcing the introduction of Policy and Procedure documents incorporating ‘current established best practice for the Management and Use of CHIS, the Garda Decision Making Model and the Code of Ethics for An Garda Síochána.’ These policy documents have not yet been published by the Gardaí, despite several other jurisdictions doing so, including for example, the US Attorney General’s Guidelines Regarding the Use of Confidential Informants⁷¹ and the UK’s Covert Human Intelligence Sources Code of Practice 2022.⁷²

Given the Garda Policy is not published, there is no opportunity for public oversight and accountability. The veracity of the Garda Commissioner’s claim that it contains comprehensive, best practice guidance cannot therefore be independently verified. Nevertheless, such standards should address the following questions:

- How are CHIS recruited?
- Who authorises CHIS?
- What criteria are used when assessing the suitability of a CHIS?
- Are there time/task specific authorisations?
- How often is CHIS status reviewed?
- Who supervises the CHIS/Garda relationship – how does this happen in practice?
- Who oversees/inspects the operation of CHIS policy?
- What are the procedures around CHIS committing crime – is there authorisation to commit certain crimes if it is necessary and proportionate?
- What happens when a CHIS commits a crime that is not authorised, necessary and proportionate?
- How much is paid to CHIS? Is there an audit trail? Who oversees this?
- Are Gardai trained in the management of CHIS? Is that training ongoing?
- What criteria are used to assess the suitability of the Garda to manage a CHIS?

In addition, there is no public information regarding:

- The cost of CHIS operations.
- The number of CHIS operations that are authorised annually in Ireland.
- The number of arrests made and successful prosecutions brought as result.
- The savings to the State as a result of information shared by CHIS.

The Gardaí Síochána may often claim privilege over internal policies and procedures, asserting that disclosure or publication would harm the public interest or national security. However, Justice Morris took a contrary view on being provided with documents on the Intelligence Source Management System, who reported that he was ‘absolutely satisfied that there is nothing in it, which the public should not know about’.⁷³

TI Ireland’s Recommendations

Research has shown there is a clear need for legislation governing the use of CHIS, as recommended by Justice Morris. This was also recognised by the Garda working group established to implement the recommendations of the Morris Tribunal. Researchers have recommended placing regulation of CHIS management on a statutory basis, as a measure that would help build trust in the criminal justice system, maintaining its integrity and ensuring ethical risks could be more adequately addressed.⁷⁴

As Justice Morris noted, ‘the public are entitled to feel confidence that the structures in place in relation to handling informers are adequate’.⁷⁵ TI Ireland has also called for robust and transparent controls to be put in place, supported by a comprehensive legal framework governing the use and management of CHIS. Specifically, TI Ireland has called for:

- the use and management of CHIS be put on a statutory footing with specified oversight authority and supervisory arrangements.
- the publication of Garda Policies related to the use and management of CHIS on the Garda website, together with all Garda policies.
- the publication of information on the annual costs and savings of CHIS operations to the State.

Processes Affected

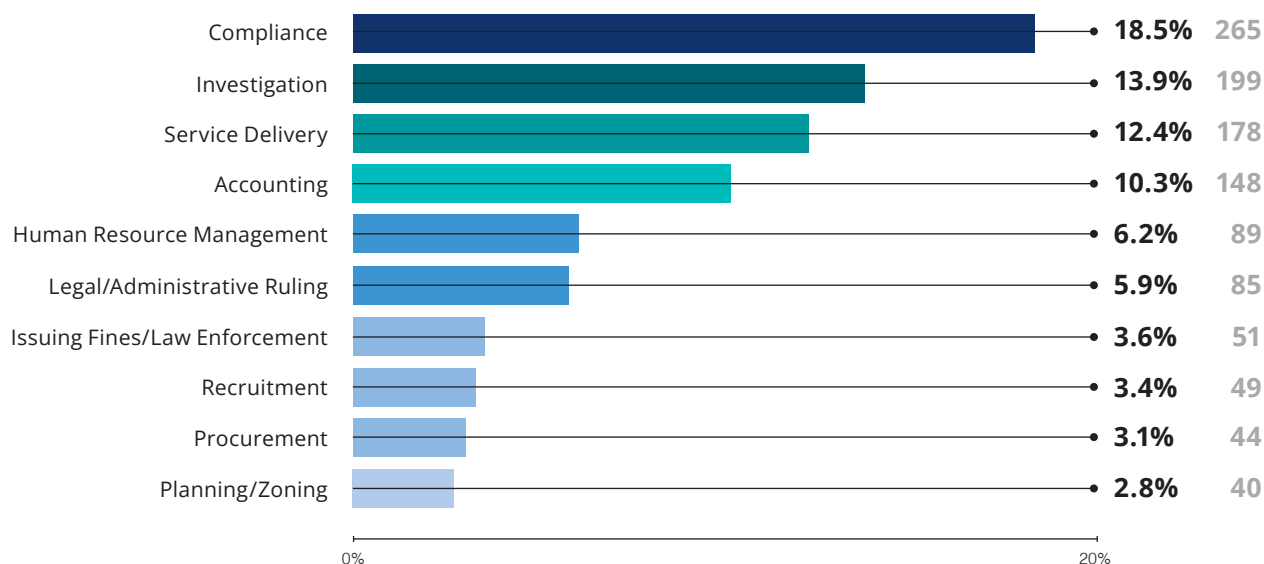
The largest number of complaints relating to specific procedures or processes to 2024 came from callers alleging breaches of legal obligations arising under legislation or regulation. These amounted to 18.5% of processes affected by concerns reported in the period. This is down by almost half on the last reporting period. The most frequently raised concerns affecting the regulation process include breaches of health and safety and data protection law.

The percentage of cases reporting wrongdoings affecting the investigation process has increased significantly, from nearly 9% in 2020 to 15% in 2024. Many of those reports related to delays in investigating reports of wrongdoing; the manner in which investigations have been undertaken; and/or refusals to open a formal investigation or to prosecute. This is covered in more detail in the

section on Police on page 21. Whistleblowers also frequently raised concerns about the conduct and outcome of investigations into their protected disclosures. The Protected Disclosures (Amendment) Act 2022 increased recipients' obligations to follow up on disclosures—to include giving feedback to the whistleblower. While these obligations are an improvement, there are still many conditions that limit information-sharing. This is covered in more detail on page 46.

Many callers contact the Speak Up Helpline with concerns that fall outside of TI Ireland's practice area, which is demonstrated in the number of cases in which human resource management was allegedly affected by wrongdoing. These callers may be referred on to relevant regulatory authorities, or to other sources of information and advice.

Processes Affected to 2024



CASE STUDY 3: MEDIA AND LOCAL GOVERNMENT

Despite Ireland being ranked sixth in the Press Freedom Index published by Reporters Without Borders in 2022,⁷⁶ a TI Ireland survey of Irish independent local broadcasters and editors in 2022 revealed concerns about the relationship of local government has with the media.⁷⁷

The survey found 39% of 18 respondents had experienced unfavourable treatment after covering matters critical of local government and 50% had had difficulties accessing information or having their queries answered by officials. Underscoring this, 72% of respondents believed that local government officials did not welcome media questions or scrutiny, and 45% would describe their contact with local government as not 'open and welcoming'.⁷⁸

These findings came on foot of a series of calls received through TI Ireland's Speak Up Helpline, together with widely reported instances of a Local Authority using its economic weight, through advertising expenditure, to influence the editorial line of a local media outlet.⁷⁹ The Standards in Public Office Commission investigated allegations that the Chief Executive of Wexford County Council sought to influence South East Radio's coverage of the Council. Mr Enright, through his legal counsel, said he had at all times been seeking to protect the public interest in terms of how the Council was treated and, rather than seeking to control the station, he had been seeking to ensure that the station was compliant and fair. The Commission found that he 'misused the Council's position as the station's primary advertiser' had been 'in effect 'throwing around the weight' of the 'Council's purse' and had acted inappropriately in tying his dispute with the Radio's broadcast to matters of public procurement.⁸⁰

However, while the Standards in Public Office Commission report found that Mr Enright had contravened the Ethics in Public Office Act on three counts, the Commission are not empowered to sanction designated public officials.⁸¹ The decision on what appropriate sanction to take rests with the council itself, which resolved to note the report and to take no further action.⁸²

These instances, together with TI Ireland's survey findings, highlighted the potential of Council officials to use their advertising budgets to influence coverage of their activities. This is particularly significant given that independent radio stations in Ireland operate in a commercial environment and rely entirely on advertising to fund broadcasting and operational activities.⁸³ In 2021, the Chair of Independent Broadcasters of Ireland (IBI) reported to an Oireachtas committee that almost all their members came 'critically close' to shutting down radio stations in the wake of the pandemic.⁸⁴ Prevailing economic conditions thus provided greater scope for Councils to use their economic weight to

influence media output. Council officials may feel further emboldened by Wexford County Councils' unwillingness to place any sanction against those found by the Commission to have breached the Ethics Acts.⁸⁵

Experiences of detriment after making critical reports on local government and challenges faced in accessing information from local government, had not translated into widespread fears of reporting on issues critical of local government. Instead, the majority of respondents (78%) agreed that they felt free to report on or broadcast on the performance of local government, even if that reporting might be critical. However, it is worth noting that 22% of reported that they felt unable to report freely on local authorities.

Threats to a Free and Independent Media

It is also noteworthy that this was occurring in a wider context of multiple threats to media freedom - amongst which was the use of Strategic Lawsuits Against Public Participation (SLAPPs). SLAPPs use vexatious legal action to silence critical speech, prevent accountability and thereby undermine the democratic processes. A Coalition Against SLAPPs in Europe (CASE) report published in March 2022 found there has been an increasing cumulative trend in the use of SLAPPs in Europe since 2015.⁸⁶ The European Commission began to address this trend in 2022⁸⁷ which has since resulted in an EU Directive aimed at preventing the use of SLAPPs against journalists and civil society.⁸⁸ The Directive is due to be transposed into law across the 27 Member States by April 2026.

TI Ireland's Recommendations

The issues in this case, and those highlighted in the survey, continue to pose a serious and direct threat to freedom of the press in Ireland. TI Ireland has called on the Government to act urgently to uphold the freedom of the press by issuing local authorities with statutory guidance to ensure there are no attempts to influence independent media coverage of local government.⁸⁹

International examples of statutory guidance on council publicity and transparency can be found in several jurisdictions including New Zealand and the UK, where 'A Code of Recommended Practice on Local Authority Publicity' has been implemented by the governments of England, Wales and Scotland.⁹⁰

The underlying objective of such guidance would be to ensure the proper use of public funds for publicity and ensure information is made available to the public, in accordance with clear principles and examples of good practice. TI Ireland considers standards and accountability in local government to be vital for public trust in government more broadly—a free press plays a critical role in upholding those standards.

TI Ireland also recommends that consideration be given, in the course of the review of the Public Services Ethics framework, to granting the Standards in Public Office Commission enforcement powers. This could be on a similar basis to the Commission's existing powers to sanction under the Regulation of Lobbying Act 2015.⁹¹

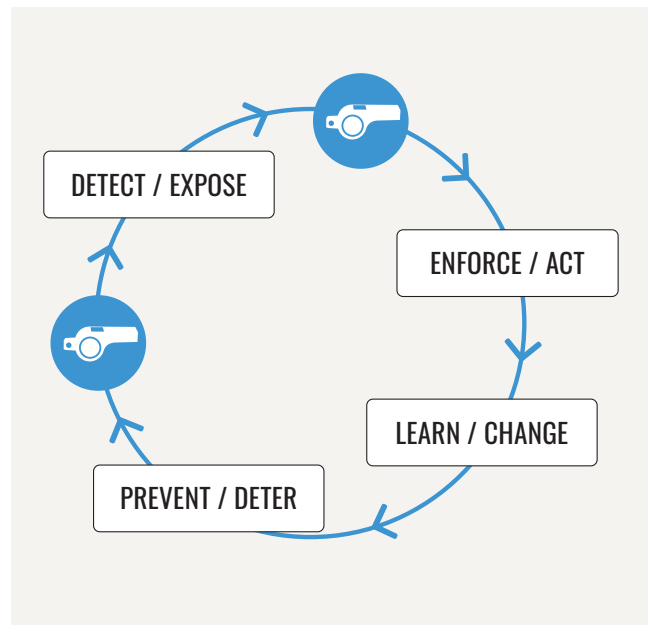
SPOTLIGHT ON WHISTLEBLOWING

A total of 565 people called the Helpline about wrongdoing in connection with their work since 2019. Whistleblowing calls amounted to 39.5% of all calls received between the beginning of 2020 and the end of 2024. This percentage is nearly a fifth higher than the previous period, when 33.4% of calls received were related to whistleblowing.

Why is Whistleblowing Important?

One of the Speak Up Helpline's key priorities is to support whistleblowers. Whistleblowing is acknowledged as one of the most effective ways of exposing and stopping wrongdoing.* Many of the cases of corruption, fraud, and sexual abuse that we know about have been exposed by workers who reported these issues to their employers, regulators or the press. In fact, it is believed that more cases of fraud and corruption are exposed by whistleblowers than any other actor—including the police or the media.

* See National Whistleblowers Center, 'Proven Effectiveness of Whistleblowers' https://www.ohchr.org/sites/default/files/lib-docs/HRBodies/UPR/Documents/session9/US/NWC_NationalWhistleblowersCenter_Annex2.pdf



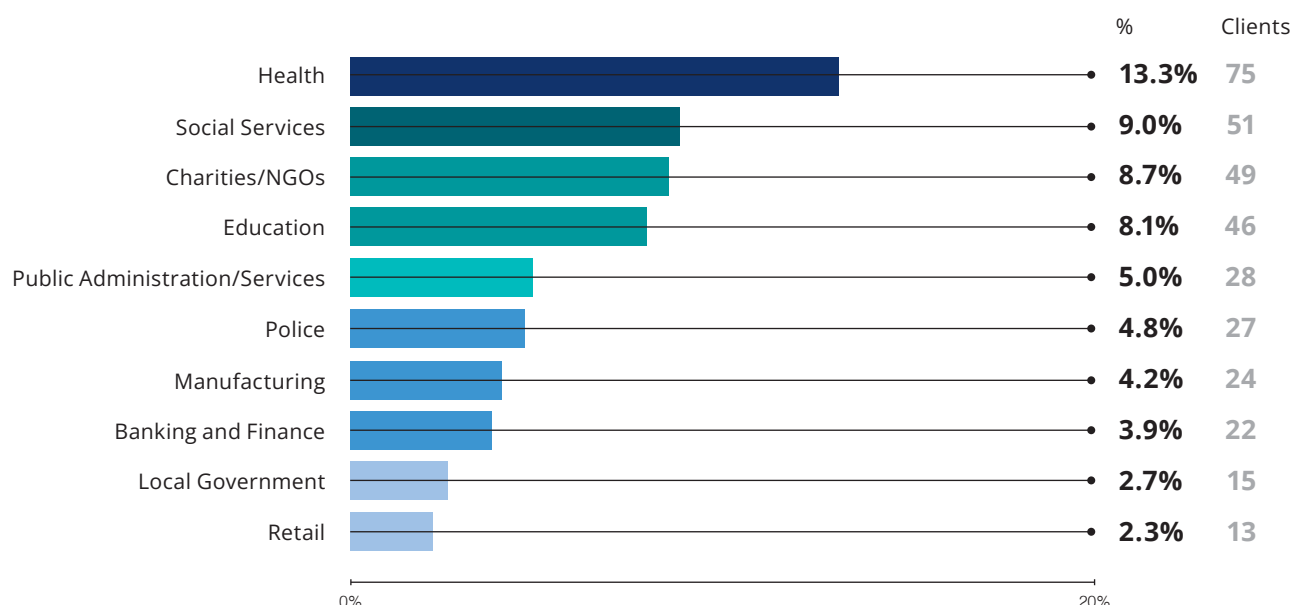
As the diagram on page 32 illustrates, whistleblowing plays an important role in preventing, detecting and taking action against corruption and other forms of wrongdoing. Where wrongdoing has been identified following an investigation, whistleblowers may serve as witnesses in prosecutions, inquests or inquiries. In addition, because whistleblowers are often the closest witnesses to wrongdoing, they can lend important insights into practices or systems failures that gave rise to the problem in the first place. For that reason, they can play a pivotal part in learning from mistakes and in helping prevent wrongdoing in the future. Finally, whistleblowing can have an important deterrent effect. If someone who is inclined to engage in wrongdoing knows that such activity is likely to be reported by his or her colleagues to management, he or she may be less likely to proceed to engage in it.

Encouraging workplace whistleblowing therefore allows organisations to address wrongdoing at an early stage, before it leads to bigger problems such as loss of reputation, stakeholder investment and

profit. It also aids the prosecution of crimes such as fraud, leading to a healthier economy and society as a whole.

There is growing awareness of the economic and societal benefits of encouraging whistleblowing, which has been recognised at EU level⁹²—most recently through the adoption of the EU Whistleblowing Directive in late 2019. However, despite this increased understanding of whistleblowing’s benefits, many whistleblowers have continued to report that blowing the whistle has been a life-changing experience for the worse (see further analysis of this on page 62). Too many examples illustrate the financial, psychological toll and the risks that whistleblowers bear to their livelihoods and sometimes their lives for speaking up. While changes to the law have generally resulted in a more comprehensive legal framework, and stronger protections for whistleblowers, legislation by itself will not be enough to improve outcomes for those who speak up.

Top Whistleblowing Sectors to 2024



The 2024 analysis shows results broadly consistent with the previous reporting period. The five highest sectors are the same, although there has been some movement between them in the ranking.

The percentage of whistleblowing cases from the manufacturing sector increased significantly, to almost double the number from the last report published in 2021. Two-thirds of Helpline callers from the sector in this period were categorised as whistleblowers. This was, in part, driven by manufacturing workers contacting the Helpline to report concerns about COVID-19—representing a fifth of those calls in total.

While the number of calls overall related to the retailing sector increased (as discussed in the section on COVID-19 on page 17), the number of those that came from whistleblowers in the retail sector fell compared with the last reporting period. The percentage of whistleblowing cases from the Banking and Finance also declined this period, but the ratio of whistleblowing cases from that sector increased relative to calls from general members of the public. Analysis of Helpline statistics since 2011 shows that whistleblowers are regularly overrepresented in some sectors when compared to the mean. This overrepresentation is particularly seen in the statistics of calls received about the Health sector (50% above average), Manufacturing (78% above average) and Charities/NGOs (76% above average). On the other hand, whistleblowing cases are regularly underrepresented in other sectors with the majority of cases coming from members of the public. Since 2011, whistleblowing cases have made up comparatively few cases received about the Police (35% below average), and Local Government (62% below average). This may reflect a preference within both sectors for workers to report internally or directly to statutory agencies. It might also be due to relatively low levels of awareness of the Speak Up Helpline within those sectors.

Health

Health is the sector from which most whistleblowers contacted the Helpline this period. While this overrepresentation is consistent historically, it is difficult to identify any single reason for this trend. Greater awareness of whistleblower protection legislation may be one factor. The sector was among the first to receive comparatively broad whistleblower protection enshrined into law. Another factor may be a proactive approach taken by some prescribed persons (regulatory authorities prescribed as recipients for protected disclosures), emphasising whistleblowing as an effective control. The Health Information and Quality Authority (HIQA), in particular, promotes whistleblowing as an important control in ensuring standards in residential care centres,⁹³ and in healthcare services more generally.⁹⁴

An analysis of 'section 22' Annual Reports on protected disclosures published by the HSE shows that they reported having received 224 disclosures in the period between 2020 and 2023. The most common categories of wrongdoing alleged included endangerment of health or safety of individuals, gross mismanagement, and Unlawful/Improper use of Funds or Resources. This is mirrored in the concerns raised by Health sector whistleblowers to the Speak Up Helpline in this reporting period, which were endangerment of health and safety, mismanagement of public funds, and fraud.

The Health sector was at the forefront in responding to the COVID-19 pandemic, and whistleblowers reporting concerns relating to COVID-19 amounted to 7% of the total cases from the Health Sector to the Helpline for the period. Infection control breaches were the most frequently raised concerns. For example, Margo Hannon, a healthcare assistant and whistleblower from St Mary's nursing home in Phoenix Park, alleged shortcomings in St Mary's response to the first wave of Covid-19. 24 residents of the home died, and Ms Hannon had reported failures in the home around infection control, PPE, and contact with relatives.⁹⁵ An investigation found her

‘The whistleblower Shane Corr, a civil servant in the Department of Health, made a number of further high-profile disclosures. Among these was that the Department of Health had been building secret dossiers on children with autism who were involved in legal actions against the State’

concerns around failure to enforce social distancing guidelines ‘well-founded’ and that breaches should not have been tolerated. The home reportedly failed to isolate residents after March 29—an omission which ‘may have put some residents at risk’. The investigation found that Ms Hannon had tried to raise concerns about these issues at the time, but her concern was not responded to appropriately.⁹⁶

Whistleblowers also raised concerns about financial mismanagement during COVID-19,⁹⁷ with allegations that up to €12m from the Temporary Assistance Payments Scheme (TAPS)—a scheme intended to aid private nursing homes with additional costs incurred due to the pandemic—was instead reportedly used to purchase ‘One for All’ vouchers for frontline workers in nursing homes. The whistleblower Shane Corr, a civil servant in the Department of Health, made a number of further high-profile disclosures. Among these was that the Department of Health had been building secret dossiers on children with autism who were involved in legal actions against the State, using information collected from private doctor consultations.⁹⁸ The Data Protection Commissioner subsequently fined the HSE €22,500 for their unlawful processing of excessive sensitive information, and banned them from further processing of the data.⁹⁹ Mr Corr went on to make a number of additional disclosures alleging poor financial reporting standards by the HSE.¹⁰⁰ Mr Corr was suspended from duty in May 2022 pending an investigation into his ‘covert recording’ of a meeting, but successfully appealed his dismissal to the Civil Service Appeals Board in 2024.¹⁰¹

Whistleblower Dr Ankur Sharma reported over-medication and misdiagnosis of children in the south Kerry Child and Adolescent Mental Health Service (Camhs) in 2020. Dr Sharma reported that he was sidelined, asked to take time off and reassigned to administrative duties following his reporting.¹⁰² He later resigned his position due to the treatment and lack of support. A subsequent Report by found that 240 children admitted to the service had received substandard care, and 46 had suffered significant harm.¹⁰³

Social Services

Whistleblowers from the Social Services sector were primarily reporting concerns about safeguarding and endangerment of health and safety to the Speak Up Helpline in this period. Some of those reports also included allegations of abuse and neglect. Whistleblowers made up nearly three fifths of all callers with concerns about the Social Services sector to 2024 and is among the few sectors where whistleblowers represent more than half of the overall reports received—along with Manufacturing, Health, Charities and Banking and Finance.

A number of whistleblowers have also reported concerns within the Health sector publicly in the last four years. In 2024, a whistleblower alleged unvetted care workers subcontracted by Tusla were given access to vulnerable children at risk of abuse.¹⁰⁴ Those children were considered to be at a high risk of abuse, exploitation or kidnapping. Despite it being



designated as a prescribed person under the Act, Tusla initially declined to accept the disclosure.¹⁰⁵ It reportedly concluded it could not treat the claims as a protected disclosure because the whistleblower involved was not a Tusla employee. Tusla transmitted the disclosure to the OPDC, who later directed them to investigate the disclosure.¹⁰⁶

Whistleblowers also reported the alleged verbal and emotional abuse of toddlers in a Dublin crèche, with those allegations being investigated by the Gardaí and Tusla.¹⁰⁷ The whistleblower in this case initially reported internally, but made an anonymous report to Tusla after they felt management took no action to address the concerns. One staff member of the crèche who reported to management was later suspended for failing to report it promptly.¹⁰⁸

Meanwhile, retaliation has also been an issue reported to TI Ireland by whistleblowers from the sector—affecting 42% of those that contacted the Helpline in the period. For example, in mid-2023, the Workplace Relations Commission awarded a

crèche worker €14,000 after she was found to have been penalised by her employer after reporting potential risks to child safety.¹⁰⁹ The employer reportedly engaged in an ‘intimidating and excessive’ investigation of the whistleblower shortly after she had raised her concern. The whistleblower claimed the crèche ‘manufactured’ an investigation into her to punish her after a complaint was submitted by another member of staff.¹¹⁰ Retaliatory discipline, a recognised form of penalisation whistleblowers might suffer, is often reported by Helpline clients. This could include situations where an employer engages in a fishing expedition to identify transgressions they wouldn’t otherwise have found, or where retaliatory complaints are made about the whistleblower by disgruntled colleagues. In these circumstances, best practice suggests that any disciplinary action being considered against a whistleblower should be independently reviewed to ensure that it does not involve any retaliation or the appearance of it.¹¹¹

Charities

Two thirds of the callers who contacted the Helpline with concerns about the Charities sector in this period were categorised as whistleblowers. Public confidence in the sector, as captured in Edelman's Trust Barometer, improved briefly in 2020.¹¹² Trust in the sector has remained consistent in the last four years, with about 50% of those surveyed saying they trusted NGOs and charities.¹¹³ Meanwhile, the number of concerns reported to the Charities Regulator over the same period has declined marginally (about 7%).¹¹⁴ Of these reports, 44 were made under s.59 of the Charities Act 2009, which relates to reporting offences under the Criminal Justice (Theft and Fraud Offences) Act 2001.

While the number of concerns reported overall has reduced, there has been an increase in the number of concerns identified as being reported by former or current employees.¹¹⁵ Following the enactment of the 2022 Amendment Act, the regulator has also seen a steep increase in the number of protected disclosures made to the Charities Regulator in its capacity as a prescribed person.¹¹⁶

The types of concerns most reported to the regulator over this period were about 'Financial Control and Transparency', as well as 'Governance Issues'.¹¹⁷ While it is unclear what specific types of wrongdoings those categories entail, they appear to align with the wrongdoings most commonly reported by whistleblowers from the charities sector this reporting period, which included mismanagement of public funds, financial mismanagement and fraud or false accounting.

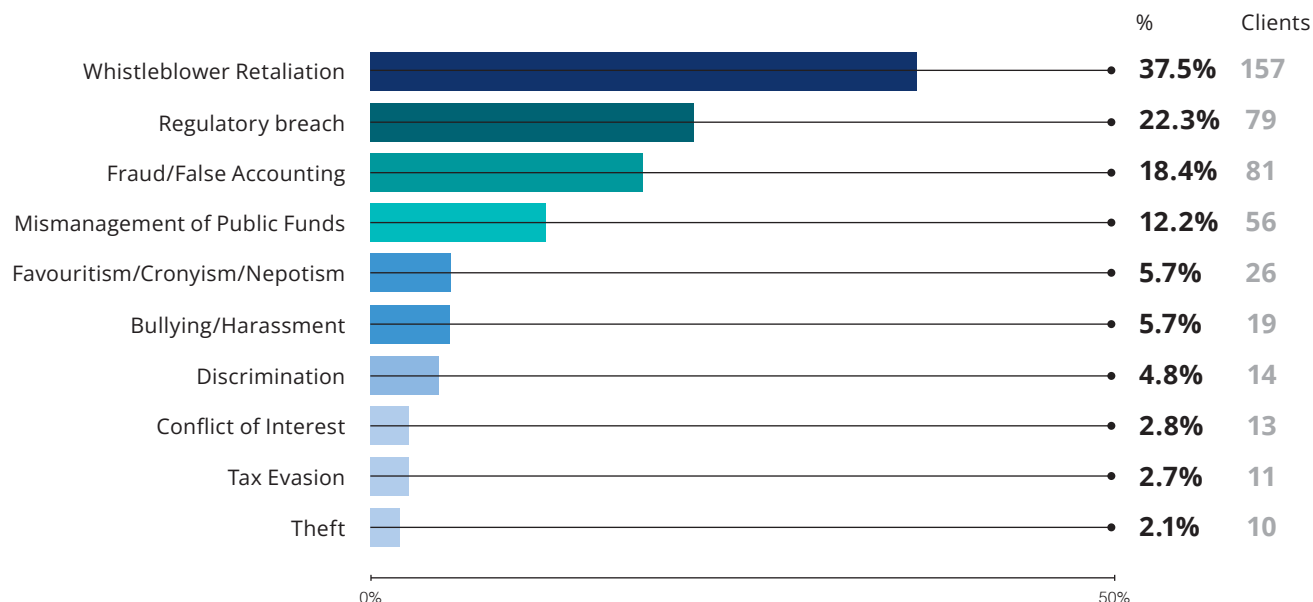
These types of concerns are reflected in a number of high-profile cases over the last few years. In the case of the Peter McVerry Trust, investigators found financial mismanagement, to include improper use of restricted funding donated by religious orders (1.5m), which was instead transferred to unrestricted funds and used to make payments, mainly to creditors. The trust's board was found to have failed in its duty to exercise control over spending, and to implement financial controls more broadly.¹¹⁸

Investigators found ineffective board oversight of financial management in ChildFund Ireland, where the former CEO had been spending charity funds on restaurants, travel and accommodation.¹¹⁹ This included their three-night stay in five-star hotels in Dubai while travelling to and from Zambia, where they were accompanied by the Finance and Sponsorship Director's daughter (a non-staff member).¹²⁰ The charity's board was found to have exercised insufficient oversight and challenge on the Charity's financial matters. The investigation reported evidence of inadequate oversight by the board and finance & audit subcommittee of credit card and travel expenditure, procurement and purchase approvals, retirement expenditure, bonuses and recruitment practices, and the CEO's expenses. The investigators reported the Charity returned poor value for money to its funders due to a high level of expenditure on its own operating costs.¹²¹

Failures in governance were also a significant concern at Inner City Helping Homeless, where inspectors found the Board did not exercise adequate control and oversight over the charity's activities.¹²² There were substantial gaps in records of the Board's meetings—those records that did exist did not adequately record discussions and decisions taken, and they failed to consider risks to the charity's operations.

Birdwatch Ireland's trustees were also found to have failed to take action to ensure proper management of the charity's finances, which resulted in inappropriate spending.¹²³ This included inadequate oversight of the charity's credit cards, and the temporary diversion of funding earmarked for conservation projects to cover staff salaries at times when the charity had financial constraints. The charity also breached its own whistleblowing policy, by involving the Chair in the process of following up on a whistleblower disclosure when the Chair was a key witness to the wrongdoing the whistleblower had reported.¹²⁴

Wrongdoings Reported



While most of the types of wrongdoings in the ranking have remained consistent with the last period, there has been a significant reduction in the number of whistleblowers contacting the Helpline to report regulatory breaches. However, the number of callers reporting breaches of regulations, such as of health and safety and data protection law, remains high.

It is worrying that the rates of retaliation have increased significantly since the last period, with 37.5% of whistleblowers contacting the Speak Up Helpline between 2020-24 reporting that they had been penalised for raising concerns. Whistleblowers in some sectors experienced reprisal at higher rates, with 50% of callers from the Education sector reporting they had been penalised. Other sectors that reported high levels of retaliation included the Police (48%) and Social Services sectors (43%).



THE PROTECTED DISCLOSURES ACT IN PRACTICE

The Protected Disclosures Act (PDA or the 'Act') covers all workers, regardless of whether they are in the private, public or not-for-profit sectors, and allows a wide range of wrongdoings to be reported. These include crime, health and safety issues, the improper use of public money and concealing wrongdoing. It also sets out a framework of disclosure options, seeks to shield the identity of the whistleblower and minimises the risk of adverse legal proceedings.

In addition, it provides remedies if a worker suffers as a result of speaking up. These include a right for employees to claim unfair dismissal and for anyone to sue for damages if they suffer loss as a result of a protected disclosure having been made.

The number of cases brought under the PDA before the Workplace Relations Commission (WRC) and Labour Court has risen again since the publication of the 2020 Speak Up Report. Complaints for penalisation had reduced initially between 2020-21 compared with 2018-19. However, the number of cases increased substantially after the enactment of the Amendment Act in 2023. During the four-year period covered by this report, the WRC reported 58 cases in 2020, 69 in 2021, 96 cases in 2022, 301 cases in 2023, and 271 cases in 2024.¹²⁵

Despite the increase in the number of cases being brought before the WRC and Labour Court, only 10% of cases litigated under the PDA in 2024 had been won by the worker.¹²⁶ Further research is required to understand why so few cases are being successfully litigated. Nonetheless, the finding demonstrates how important it is for workers to seek legal advice before making disclosures and taking legal proceedings.

Recent Case Law

In the landmark 2021 case of **Baranya v Rosderra Irish Meats Group Ltd**,¹²⁷ the Irish Supreme Court elaborated on the requirements for a disclosure to qualify for protection under the Act. It established that grievances are not automatically excluded as protected disclosures.

Mr Baranya was employed with Rosderra Irish Meats Group Limited and was tasked with 'back-scoring' (cutting the back) of meat. He informed his supervisor that he did not want to do back-scoring as it caused him a lot of pain. He was later dismissed for 'walking off the line'. Mr Baranya brought a claim before the WRC for unfair dismissal due to having made a protected disclosure, which was ultimately appealed to the Labour Court. He claimed his communication to the Health and Safety Officer was a protected disclosure on the grounds that his health and safety was being endangered. His employer argued that the disclosure was more appropriately categorised as a grievance.

The Court held that while the words used in a disclosure must contain sufficient factual content and specificity to be considered an allegation of wrongdoing, the words can do so directly or by implication. The Court focused on whether the information and disclosure based on it tended to show that workplace health and safety was endangered.

The Court also held that the distinction between grievances and Protected Disclosures, as the Code of Practice on the Protected Disclosures Act 2014 sought to make, was incorrect and the two are not mutually exclusive. The subsequent amendment of the PDA has attempted to exclude concerns exclusively impacting an employee, such as in the Baranya case, from protected disclosures. However, this case remains important as breaches of any law by their very nature might be said to primarily concern the public interest, and not merely the worker reporting such a breach.

The case of **Nolan v Fingal County Council**¹²⁸ addressed the exclusions under section 5(5) of the PDA, which section states: '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.'

Mr Nolan was employed by Fingal County Council and was responsible for Traveller housing issues. In the course of 2017 and 2018, he claimed some service users had harassed and intimidated him at work. He also said he was approached and threatened outside of work, as well as being visited at his home. Mr Nolan reported these incidents to his line manager. Fingal County Council transferred him to a new role at a different location, but his position was downgraded from Grade 7 to Grade 6 in the process. Mr Nolan claimed that his report was a protected disclosure, and that his employer's actions following this constituted penalisation.

The Labour Court found that Mr Nolan's report did not amount to a protected disclosure, relying on the exemption under s.5(5) of the PDA. The Labour Court found that an employer has a duty under the Safety, Health and Welfare at Work Act 2005 to investigate any wrongdoing that threatened the Health and Safety of their workers, and that the wrongdoing therefore fell within its function to detect, investigate or prosecute.

This decision was overturned on appeal to the High Court, where Justice Phelan clarified that this exclusion applies narrowly and does not encompass general duties of employers or employees. The Labour Court was found to have erred by interpreting the exclusion too broadly, which would have improperly excluded certain disclosures. This case is crucial in defining the scope of what constitutes relevant wrongdoing under the PDA. Specifically, it was ruled that complaints about health and safety which the employer is obliged to investigate are not excluded from being protected disclosures under Section 5(5).

‘..where a right derived from EU law is infringed, the sanction for that breach must be effective, proportionate and dissuasive—and must provide a real deterrent against future infractions.’

The Labour Court reviewed the basis for assessing compensation awarded under the PDA in **Gerry Hanna v Financial Services Union**.¹²⁹ Mr Hanna, who made protected disclosures in March 2016, faced penalisation including exclusion from job opportunities and delays in his return to work. He took a claim before the WRC alleging penalisation and he was awarded €12,500. Mr Hanna appealed this decision to the Labour Court claiming the award was insufficient. Mr Hanna’s counsel argued that awards of compensation must be effective, dissuasive and proportionate, referring to the European Court of Justice’s (CJEU) decision in the Von Colson case. This CJEU decision found that, where a right derived from EU law is infringed, the sanction for that breach must be effective, proportionate and dissuasive—and must provide a real deterrent against future infractions. The doctrine formed from this decision requires a national Court to interpret and apply its domestic law in light of the wording and purpose of a Directive to achieve the result envisaged by the Directive. However, the Court was not persuaded as the PDA was national law, not derived from EU law. The previous award was instead upheld on the basis that it was ‘an award of compensation which is just and equitable having regard to all the circumstances’.¹³⁰ The PDA has since been amended to transpose the EU Whistleblowing Directive, which may result in the Von Colson principles applying in future claims under the PDA for penalisation, unfair dismissal or detriment.

In **Gerard Crawley v Dundalk Institute of Technology**,¹³¹ the Adjudication Officer dismissed Mr Crawley’s case determining his disclosures did not meet the legal criteria. Mr Crawley worked as

an accountant in Dundalk Institute of Technology (DKIT). He believed that income had been materially underdeclared, following which he made protected disclosures internally in 2016, and two further disclosures in 2017 to the Higher Education Authority and the Comptroller and Auditor General. He claimed he had been penalised following a fourth protected disclosure to his employer in 2018. The adjudicator found that Mr Crawley’s 2018 disclosure was not protected, characterising it instead as an ‘expression of concern’. The disclosure primarily involved Mr Crawley’s questioning the correctness of past financial statements and governance and did not present information giving reasonable inference of a disclosable wrongdoing as defined under the Act. The adjudicator found that protected disclosure must involve revealing actual information suggesting wrongdoing, not just expressing concerns or seeking explanations. The adjudicator also considered whether Mr Crawley had a reasonable belief that the matter of his concern tended to show relevant wrongdoings under the Act. The adjudicator decided that—in light of his experience and qualifications—his belief was not reasonable. This case further highlights the importance of including information with factual specificity when making protected disclosures. It also emphasises how the courts will take a reporting person’s knowledge, experience and qualifications into account when assessing whether their belief is reasonable.

In **Don Culliton v Department of Justice**,¹³² the Adjudication Officer concluded that Mr Culliton’s communications did not meet the legal definition of protected disclosures under the 2014 Act. These disclosures were made during an investigation into

a complaint under the terms of the Department of Justice's Protected Disclosures Policy and were primarily objections about procedure. Mr Culliton was Head of HR for the Irish Prison Service and had initially been identified as a witness in the investigation. However, in the course of the investigation he became the respondent. The Terms of Reference, which outline what an investigation covers, were amended to reflect that. Mr Culliton raised concerns about this change, which became the subject of his protected disclosure. He referred to breaches of his employer's obligation to uphold his constitutional right to natural justice and fair procedures, and that the disclosure alleged actions by the investigator and the Department were grossly negligent or constituted gross mismanagement. The Adjudication Officer concluded that Mr Culliton's communications were primarily objections to the handling of the investigation, and did not contain 'relevant information' nor did they tend to show relevant wrongdoings as defined by the Act.

In **Frances Murphy v Connemara Marble Industries Ltd**,¹³³ the Adjudication Officer ruled against Ms Murphy's claim of making a protected disclosure, which was later upheld by the Labour Court. Ms Murphy worked in the family business since the age of 13, inheriting a holding in the business on her father's death. Her relationship with some of her siblings, who were directors of the company, deteriorated after her father's death. This culminated in her being suspended pending an investigation into 'allegedly engaging in activities which were detrimental to the Company with the intention of attempting to shut the business down'. Ms Murphy said this suspension arose from a protected disclosure she made in April/May 2016 alleging inappropriate use of company funds and improper accounting for cash in the business. She claimed to have raised this verbally with two of the directors, both of whom denied the conversation happened. The adjudicator was faced with a conflict of evidence, which was ultimately decided against Ms Murphy. While Ms Murphy—through her solicitors—queried payments to directors and sought access to company accounts, these were deemed actions of an

interested shareholder seeking information rather than an employee making a disclosure of a relevant wrongdoing. Her reference to her refusal to work a cash till—as communicating a protected disclosure through inaction—was not accepted either, as she had not disclosed information alleging a relevant wrongdoing in the course of this refusal. The court emphasised that a protected disclosure requires the provision of specific facts indicating wrongdoing, which was not evident in Murphy's actions or the information she provided.

In 2023, a complainant who suffered 'egregious' sexual harassment during the course of her work,¹³⁴ was awarded the maximum of five years' compensation for penalisation for the first time, in a **Worker v A Massage Therapy Business**.¹³⁵ The complainant started working at a massage parlour in February 2020. Soon after she started, she noticed clients were frequently asking for sexual services and other workers in the parlour provided them. She asked her managers about it and they brought her out to dinner where they explained she could decide whether to provide 'additional services' but said she would not get more clients if she refused. They kept pressuring her and she repeatedly told them she did not want to do this. She raised concerns about the nature of the work, about her own health, safety and her conditions of work. She eventually refused to do so outright and supported another worker doing the same. The managers began to mistreat her, becoming rude, dismissive, and derogatory towards her. She was scheduled less frequently. She was later functionally dismissed after returning from holiday to find she was not rostered for any hours. She took a claim against her former employer through the WRC, which they did not attend.

The adjudicator, applying the CJEU's precedent established in *Von Colson and Kamann v Land Nordrhein-Westfalen* [1984] ECR 1891, noted that redress should not only compensate for economic loss sustained but must provide a real deterrent against future infractions. The adjudicator referred to the outcome in *Financial Services Union v. Hanna* but found that rights arising from the making of protected disclosures have been recognised at

EU level since 2019. She took the view that the basis for assessing compensation under Section 12 of PDA was not limited solely to financial loss and consideration may be given to other factors which may include an assessment of whether an award is effective, proportionate or dissuasive. The Complainant was a non-EU National who came to Ireland to study. She was an exceptionally vulnerable worker, who was subjected to marginalisation, harassment, intimidation and coercion following her protected disclosure. The adjudicator found the nature and extent of the penalisation so egregious that it warranted compensation at the maximum level permitted by the Act, which amounted to five years of salary—the sum of €91,000.

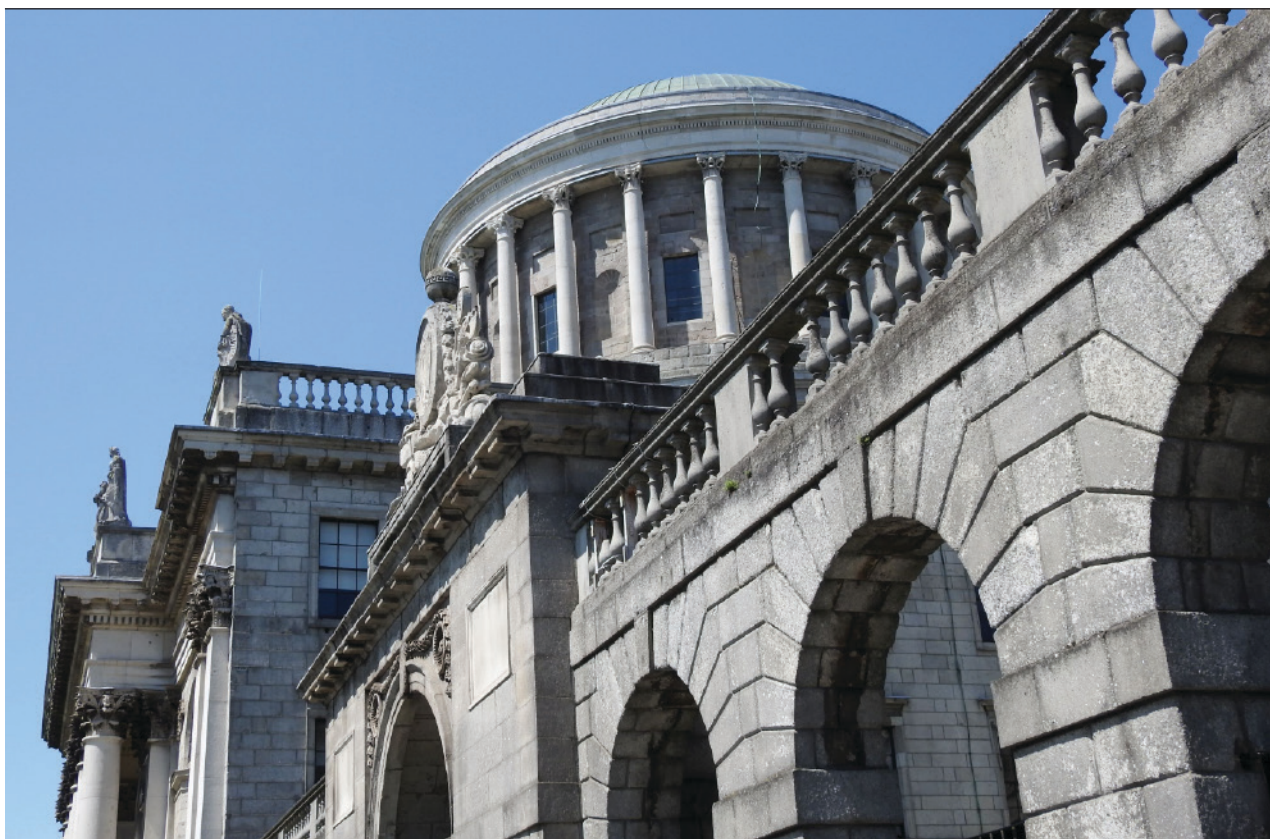
In the case of **Hayley Simmonds v Home From Home Childcare Limited**,¹³⁶ the WRC looked at whether a complaint of bullying could amount to a protected disclosure. Ms Simmonds claimed she had been penalised after complaining of ‘unacceptable behaviour and treatment’ by her colleagues which she said was creating a toxic working environment. Ms Simmonds wanted her complaint to be dealt with formally but the Managing Director broke with policy and directed that it should be dealt with informally. Shortly afterward, Ms Simmonds role was changed to one that did not make use of her qualifications. She viewed this as a demotion and penalisation for her complaint. Her employer argued Ms Simmond’s disclosure was a grievance, given they mainly related to her own treatment. The adjudicator rejected this, holding that her employer’s failure to prevent the alleged bullying could constitute a failure to comply with a legal obligation or an allegation that Ms Simmond’s health and safety was being endangered. However, the adjudicator ultimately determined that there was no causal link between Ms Simmonds disclosures and the alleged penalisation. Her reassignment was found to result from business necessity due to staffing issues.

Another case, **Padraic Hanley v PBR Restaurants Ltd**,¹³⁷ has shown that workers who take complainants under the Unfair Dismissals Act do not have to identify at the outset that they believe their dismissal was a result of a protected disclosure. The claimant Mr Hanley was the owner

of a business that ran into financial difficulties. He became an employee of his own business after getting refinancing from an investor. Mr Hanley’s employment was later made redundant and he brought proceedings for unfair dismissal before the WRC. His initial claim failed because he didn’t have the 12-month service required to bring an action for unfair dismissal. There is no term of service requirement where an unfair dismissal results from an employee’s protected disclosure. Mr Hanley appealed this decision to the Labour Court, where the protected disclosures aspects of his case were first argued.

Appeals to the Labour Court are heard *de novo*, meaning that the decision at first instance is irrelevant and Court must come to its own conclusions on the evidence and materials presented to it. The Labour Court held that Mr Hanley was pursuing a new claim entirely and so upheld the original decision. Mr Hanley appealed the Labour Court’s decision to the High Court. Ms Justice Bolger held that claims alleging a dismissal was unfair as it was in retaliation for a protected disclosure are still brought under the Unfair Dismissals Act—not under the PDA. Therefore, Mr Hanley did not introduce a new claim but was simply presenting a new argument before a court bound to hear the matter *de novo*—and acceptable to introduce at that stage.

The case of **Pascal Hosford v Minister for Employment Affairs and Social Protection**¹³⁸ resulted in an interpretation of the PDA that should be heeded by any worker seeking to decide whether to bring a claim for penalisation or detriment under the Act. Mr Hosford was employed in the Department of Social Welfare and raised concerns about the PRSI classification of individuals working in companies of which they were directors and shareholders. Mr Hosford later alleged he suffered detriment as a result of his disclosure, including constructive dismissal. In 2020, he filed complaints with the WRC, including allegations of penalisation under the Protected Disclosures Act and claims under the Unfair Dismissals Act 1977. The WRC dismissed these complaints in 2021 as being filed outside statutory time limits.



In May 2022, Mr Hosford began tort proceedings under section 13 of the PDA, seeking damages for alleged detriment caused by the protected disclosures. The Minister moved to dismiss this claim, arguing that Mr Hosford was precluded from pursuing this avenue because he had elected to file a complaint with the WRC for the same matter. Section 13(2) requires that a claimant choose between pursuing tort claims or a claim in the WRC, ensuring remedies are not duplicated. Specifically, this section states that a person cannot—in respect of the same matter—make or present claims against the same person under sections 11 (unfair dismissal, at the WRC) 12 (penalisation, at the WRC) and 13 (detriment, through the Civil Courts). This is separate to the legal principle of *res judicata*, which is a legal doctrine that prevents parties from relitigating issues that have already been decided by a court.

Mr Hosford rebutted this argument, noting that his claims before the WRC were not substantively heard given they were rejected on the preliminary point as being out of time. As such, the merits of his penalisation and constructive dismissal claims were not determined. However, the Court of Appeal found that the plain meaning of s.13(2)—specifically the terms ‘make or present’—means that the lack of a substantive hearing of his claim was not relevant given he had presented a claim before the WRC. The judge held that, through the ‘clear language’ used, the legislature decided to require a person to choose between those avenues at an early stage.

This interpretation may have repercussions in cases where—as Mr Hosford argued before the Court of Appeal—an applicant makes a complaint but then withdraws it before it proceeded to a hearing. The court saw this as a case where judges are not empowered to rewrite the clear language of statute, even where they may disagree with the policy decisions of the legislature. Hosford was thus barred from pursuing the tort for detriment.

The Protected Disclosures Amendment Act 2022

Scope of Protections

The EU Whistleblowing Directive was an important new development at the time of TI Ireland's last report several years ago. It was adopted to extend a common level of protection to whistleblowers reporting certain breaches of European Union law.

The Protected Disclosures Amendment Act 2022 transposed the directive into Irish law, and it broadened the scope of protections for workers reporting wrongdoing, not just in relation to European law breaches, but in general. The amended Act has extensively expanded the definition of what a worker is—in other words, who is protected in reporting. It now extends some protections to volunteers and board members, among others, who raise concerns of wrongdoing.

In the years following the Directive's adoption, TI Ireland continued to advocate for enhanced protections for whistleblowers in the course of the Directive's transposition into Irish Law. The transposition of the Directive was required to be completed by 17 December 2021. This was delayed however, partially as a result of the outbreak of COVID-19 in early 2020. It was eventually signed into law on 21 July 2022. The Amended Act was commenced in January 2023.

Protected Disclosures Commissioner

The Amendment Act established the Office of the Protected Disclosures Commissioner (OPDC), and the Ombudsman Ger Deering was appointed to the role of Commissioner. The OPDC's main role is to send reports of wrongdoing to the appropriate organisation for assessment and follow-up. Where no appropriate organisation could be identified to act on a disclosure, the OPDC may itself follow-up on the disclosure.

Disclosures can be made directly to the OPDC, although the majority of the disclosures it has received in its first two years have come through

Government Departments. Prescribed persons can also transmit disclosures they have received to the OPDC where they did not fall within their remit.

While whistleblowers might expect that the OPDC has a role in addressing failures by recipients to engage or follow-up on their disclosures, the Amendment Act does not extend a supervisory or oversight role to the OPDC. In addition, the OPDC does not have continuing oversight of disclosures it received once it has been transmitted to an appropriate recipient. The OPDC also does not have any function in assisting whistleblowers who have suffered retaliation arising from their disclosures.

In its first two years, the OPDC has received 545 disclosures from a broad range of sectors and dealing with a range of concerns. Its role in identifying appropriate recipients to follow-up on disclosures has meant that the OPDC has identified a number of areas where there appear to be gaps in the regulatory and oversight frameworks. These include:

- Private congregated residential settings
- Home support services
- Non-professionals working in GP and dental practices
- Accommodation centres for people seeking international protection.

The OPDC has also identified challenges in transmitting disclosures alleging wrongdoing within local authorities. While the Department of Housing, Local Government and Heritage has overall sectoral responsibility for the local authorities, they are functionally independent of the Department—which does not view its role as intervening with local government. The challenges in implementing oversight of local government, while preserving its independence, was also at issue in case studies discussed in earlier sections of this report.

The OPDC has also made recommendations to prescribed persons and other recipients of disclosures. For example, prescribed recipients may not be legally obliged to engage in follow-up on disclosures that do not come under the PDA.

However, those reports may still warrant some action by a regulator. The OPDC has encouraged those regulators, in assessing what actions to take on a report of wrongdoing, to place greater emphasis on the concerns being reported in the context of their regulatory function. They should not close off a disclosure simply because they assess that the reporting person does not meet the definition of a 'worker' under the Act.

The OPDC has also highlighted that some prescribed persons, public and private bodies are failing to ensure that their protected disclosure channels are visible, and readily accessible. TI Ireland's analysis of some prescribed persons channels also indicates significant disparity, with some public bodies having highly visible and clear channels, while others are very difficult to locate.

The last two years have also demonstrated where the OPDC's powers are inadequate. In 2023, the OPDC sought to transmit a PD to the Dental Council for follow-up. The Dental Council objected for a range of reasons, some of which the OPDC accepted. The OPDC made a final determination, but the Dental Council did not accept this and advised they would not accept or act on the disclosure. The Act states that the OPDC's decision 'shall be final' but does not provide for any mechanism through which to compel the recipient to act on that decision.

The OPDC does not have a role in ensuring obligations for follow-up under the Act are met. While failing to comply with these obligations could form grounds for making a public disclosure under s.10 of the Act, most whistleblowers do not seek to report publicly. That aside, the risks associated with such disclosures means that legal advice is a necessity. Prudence will not be enough in some instances to prompt recipients to uphold their obligation to engage in follow-up and so this risks wrongdoing going unaddressed. In the absence of powers to ensure that such obligations are upheld, it is questionable whether those obligations, and the finality of the OPDC's decisions, are meaningful.

Whistleblowers may expect to have some agency in the processes that follow from their protected disclosure. However, the PDA does not expressly provide a whistleblower with input into the OPDC's decision of where to transmit a disclosure for follow-up. While the Act requires that they assess the risk of 'serious' penalisation, or the concealment/destruction of evidence in the context of a decision of where to transmit a PD, this assessment may differ from that of the whistleblowers themselves, and they do not have the right to object or appeal a decision to transmit the disclosure.

The broad discretion the Act grants to the Commissioner as to who to assign the report to was confirmed by the High Court in December 2024. The Court was deciding on the first challenge taken against an OPDC decision by a Reporting Person, Mr George McLoughlin, who unsuccessfully took judicial review over how the Minister for Enterprise Trade and Employment and the OPDC dealt with a protected disclosure he made in 2023. The Court's decision also indicates reporting persons face a high bar in challenging both the decision to designate a recipient for follow-up on their disclosures, as well as decisions to close a report for being repetitive where they believe that previous investigations were inadequate.

Mr McLoughlin was a labour inspector who raised concerns about the workplace inspection regime at the National Employment Rights Authority, which he alleged was ineffective in protecting vulnerable workers from exploitation by abusive employers. Mr McLoughlin had reported concerns through three protected disclosures between 2015 and 2017 and alleged that the investigation of his disclosures were flawed and failed to address the wrongdoings he reported. Mr McLoughlin's 2023 disclosure to the Minister was substantially about the same concerns he reported through his previous three disclosures. He alleged senior personnel in both the Department and the state's labour inspectorate failed in their statutory duty to protect vulnerable workers from exploitation and had colluded to prevent appropriate investigation of his prior protected disclosures thus constituting a significant and ongoing risk to the public interest.

Mr McLoughlin's fourth protected disclosure was sent to the OPDC to be processed under s.10D of the Act. Mr McLoughlin specifically requested that his disclosure not be sent to the Department for investigation, but ultimately the OPDC transmitted the disclosure to the Secretary General of the Department as they identified he was a 'suitable person' to follow-up on the disclosure. His disclosure was ultimately closed without investigation as being 'a repetitive report'. He sought to challenge these decisions through judicial review, arguing that the decision to identify the Secretary General of the Department as a 'suitable person' to follow-up on his disclosure was fundamentally flawed and in breach of the Act and the Directive. Since he was making serious criticism of them both, he argued this breached the principle of *nemo iudex in causa sua* (no one is judge in their own case), his constitutional right to fair procedure and natural justice. He also argued a disclosure can only be closed off as 'repetitive' under the Directive and the Act when relevant procedures following up on those previous disclosures concluded. He asserted that 'relevant procedures' on those disclosures had not commenced as he alleged the Department prevented independent investigations into them.

The judge rejected these arguments however, finding that the Act gave the OPDC very broad discretion as to who to assign a disclosure to for follow-up. The judge found it would have been illogical to send the disclosure to any other party, or for the OPDC to accept it for follow-up itself, given the concerns reported were technical in nature and because of its history. The judge found that, given this, transmitting the disclosure to a third person for follow-up would have been an unjustified and wasteful use of resources and the Act does not require this. The judge found that, under the established principle of curial deference, the Court should have regard to the OPDC's expertise in these decisions considering the Commissioner's unique knowledge of the public sector and of the position of members of the public who interact with it.

The judge also found that the three previous disclosures had been investigated with appropriate

procedures followed, and that his 2023 disclosure did not contain any meaningful new information compared to past reports. Given this, the judge found that the decision to close the report on the basis that it was 'repetitive', was not unlawful.

Burden of Proof

The amended Act reverses the burden of proof in legal claims for penalisation and detriment, requiring employers to prove that any detrimental measure taken against a whistleblower was based on 'duly justified grounds'. Previously, whistleblowers taking legal action over penalisation were required to demonstrate that they would not have been penalised 'but for' the fact that they had made a protected disclosure.

Penalisation

The definition of 'Penalisation' was also amended, to include the non-exhaustive list of examples of acts or omissions that penalisation might entail. Penalisation is now defined as 'any direct or indirect act or omission which occurs in a work-related context, is prompted by the making of a report and causes or may cause unjustified detriment to a worker'. The examples given include:

- suspension, lay-off or dismissal;
- demotion, loss of opportunity for promotion or withholding of a promotion;
- transfer of duties, change of location of place of work, reduction in wages or change in working hours;
- the imposition or administering of any discipline, reprimand or other penalty (including a financial penalty);
- coercion, intimidation, harassment or ostracism;
- discrimination, disadvantage or unfair treatment;
- injury, damage or loss;
- threat of reprisal;
- withholding of training;
- a negative performance assessment or employment reference;

'The amended Act now explicitly defines 'facilitators' and grants them legal protections. Facilitators are individuals who give confidential assistance to a reporting person in the reporting process.'

- 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;
 - failure to renew or early termination of a temporary employment contract;
 - 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;
 - early termination or cancellation of a contract for goods or services; cancellation of a licence or permit;
 - or psychiatric or medical referrals.
- board members,
 - shareholders,
 - volunteers,
 - job applicants,
 - individuals in pre-contract negotiations,
 - members and reservists of the defence forces, and;
 - former workers in each of these categories.

This additional categorisation may help whistleblowers contemplating legal action.

Definition of 'Worker'

The Act has expanded the definition of 'worker', which now includes:

- employees (including garda and civil servants),
- trainees,
- contractors,
- independent contractors,
- agency workers,
- work experience participants,
- unpaid trainees,

Protections for facilitators

The amended Act now explicitly defines 'facilitators' and grants them legal protections. Facilitators are individuals who give confidential assistance to a reporting person in the reporting process. The original Act allowed people connected to the whistleblower who suffered retaliation to bring legal claims seeking redress. The amended act now specifically makes penalisation of facilitators and connected third parties, as well as bringing vexatious legal proceedings against them, a criminal offence

Obligation to Have Policies and Procedures

Section 21 of the 2014 Act required that public bodies have procedures for making protected disclosures. The amendment Act then extended this to all workplaces with 50 or more employees, and set out that companies working in areas governed by EU law on financial services, products and markets, prevention of money laundering and terrorist financing, transport safety and protection of the environment will have to maintain these procedures irrespective of their size or number of employees.

Investigation and Response Timeframes

Prescribed persons and entities required to implement whistleblowing procedures must now diligently follow up on disclosures, and within specific timeframes. Disclosures must be acknowledged within seven days, and feedback must be given to the reporting person within three to six months.

They will also have to give the whistleblower some information on what actions are taken in response to the disclosure. This can include information on the final outcome in as far as the law allows. It could also be a response stating that the disclosure did not warrant further action. This can happen where the wrongdoing is judged to be minor, or in cases where they receive a number of reports about the same issue that do not include any new or meaningful information.

New Rules for Prescribed Persons

Prescribed persons must provide various reporting channels operated by dedicated and trained staff, maintain secure systems, and provide periodic feedback to whistleblowers, among other obligations. They must also publish accessible guidance on their websites about the types of disclosures they accept, as well as the processing timeframes, and protections against retaliation.

The Act also requires that prescribed persons, the Protected Disclosures Commissioner, or 'suitable persons' provide assistance to the Workplace Relations Commission, the Labour Court or other court any information that assist them in determining whether a whistleblower is entitled to protection under the Act.

Changes to reporting requirements

While many of the amendments will benefit whistleblowers, some may have inadvertently created new barriers and introduced inefficiencies into the process. For example, before the amendment Act, workers employed by public bodies could make disclosures to a relevant Government Minister under functionally the same conditions as

an internal disclosure. However, the Amendment Act has introduced significantly more restrictive conditions for these disclosures. It now requires that the reporting person meet one or more of the following conditions:

- they made a disclosure of substantially the same information to their employer or to a prescribed person, but no feedback was given within the required timeframes (or they reasonably believe that the follow-up was inadequate)
- they reasonably believe the head of the public body concerned (their employer, or the prescribed person) is complicit in the relevant wrongdoing;
- they reasonably believe the relevant wrongdoing constitutes an imminent or manifest danger to the public interest (such as where there is an emergency situation or a risk of irreversible damage)

The Directive does not provide a channel for making disclosures to Government Ministers, but the implementation of these additional conditions may amount to a regressive clause—which would be in breach of Article 25 of the Directive.

Aside from the additional conditions, the amendments also require those disclosures be transmitted to the Protected Disclosures Commissioner (PDC) for review, without having been read by the Minister. The PDC is then responsible for triaging the disclosure and transmitting it to a prescribed person for follow-up. The Department for Public Expenditure, NDP Delivery and Reform carried out a regulatory impact assessment in 2022, which examined how this channel could continue to function following transposition of the Directive. The assessment identified the challenges faced by the Departments in operating these ministerial channels, and in the context of those additional obligations they would have under the Directive. However, many disclosures that Ministers transmit to the PDC end up being transmitted back to the Minister's department for follow-up. Functionally, little has been achieved through this amendment except to involve additional public bodies in the processing of a disclosure, and in increasing the burden on whistleblowers in reporting.

Access to information

The 2022 Act has also amended other pieces of legislation; to include the Freedom of Information Act 2014 and the Data Protection Act 2018. The effect of these provisions is to limit a right of access to records relating to protected disclosures. It is clear that the intent of these provisions has been to prevent individuals—to include those who might be alleged to have committed wrongdoing—from prejudicing any follow-up and investigations of the disclosure. However, an analysis of decisions published by the Information Commissioner indicates that whistleblowers themselves are unable to gain access to records relating to protected disclosures they made—records to which whistleblowers might previously have secured partial access under FOI. The FOI Act is intended to allow public access to information held by public bodies to the greatest extent possible in a way that is consistent with the public interest and the right to privacy. The Act recognises that there is frequently a balancing exercise when assessing whether there is a public interest in releasing a record and specifically requires a public interest test when assessing whether certain categories of records are exempt from the right of access. This includes where the record which contain information given to an FOI body in confidence and on the understanding that it would be treated by it as confidential. Consideration should be given to providing for a public interest test where requests are made for records relating to protected disclosures.

Measures of Support for Whistleblowers

The Directive required Member States to provide whistleblowers with access to free, comprehensive, and independent information on their rights, as well as to counselling, and legal aid, or other legal assistance.

Ireland largely meets its legal obligations under the Directive to provide supports to whistleblowers with grant-funding for TI Ireland's Speak Up Helpline and the Transparency Legal Advice Centre (TLAC). The Helpline provides callers with free independent information on their rights, while TLAC provides

access to free legal advice to whistleblowers referred to it by the Helpline. Free psychological counselling services are also available to whistleblowers through the Helpline.

Ireland has not extended legal aid to whistleblowers or other claimants in most employment law cases. TI Ireland continues to advocate for legal aid to be extended to whistleblowers. Such supports could be funded in part through fines imposed for wrongdoings uncovered through protected disclosures. This could be used to fund free legal aid and/or to recover legal costs where it can be determined that a whistleblower likely made a protected disclosure.

Protections in Defamation Proceedings

The Directive extends immunity against defamation proceedings, allowing whistleblowers to seek dismissal of such cases if they had reasonable grounds to believe their disclosure was necessary to reveal a wrongdoing. However, this has not been implemented in the Protected Disclosures Act. Section 14 of the Act, which covers immunity from civil liability for the making of a protected disclosure, expressly excludes actions for defamation. Whistleblowers who make a protected disclosure are instead extended the defence of 'qualified privilege' so long as the protected disclosure was not made out of malice.

Trade Secrets

When the Trade Secrets Directive was transposed into Irish law, it amended the PDA by introducing a requirement that whistleblowers must show they were motivated by the general public interest if their disclosure included information deemed to be 'commercially sensitive'. This obligation applied even where the whistleblower reported a crime to relevant authorities and their allegations were true. The Directive and the Amendment Act removed this obligation.



The need for further reform

The amendments made to the PDA through the Transposition of the Directive have generally been in line with TI Ireland's recommendations over the years. Some of the changes have been regressive however (see page 50). There are a few areas where the reforms might not go far enough.

Restricted access to the employment law system

The PDA covers 'workers' rather than simply employees. The amended Act extends the definition of worker to not only include self-employed and agency workers, but also to Board members and shareholders. The Workplace Relations Commission (WRC) is not accessible to all workers however, and those that do not have recourse through the WRC must take a claim for damages through the courts, which can be more expensive and time-consuming. This is in contrast with the UK, where redress for all workers (as defined) is through the employment tribunal system. TI Ireland has recommended that access to the employment law system for penalisation claims should be expanded to all workers as defined by the PDA and the EU Directive.

The PDA also covers facilitators, which is necessary to protect those who assist or associate with the whistleblower. Collective action is often necessary to responsibly and effectively report wrongdoing. Those who assist whistleblowers are essential in ensuring that reports of wrongdoing are addressed. Failing to adequately protect facilitators creates an indirect but significant chilling effect - keeping erstwhile supporters silent and isolating those who do speak out. Facilitators are not protected the same as whistleblowers, only being able to file a tort action rather than having access to the employment law system. This means that any claimant will bear the risk of adverse cost awards should their claim be unsuccessful.

Definition of Protected Disclosure

Workers frequently ask co-workers or managers for advice when considering or preparing to make a protected disclosure, without sharing relevant information. Workers also sometimes give notice of an intention to make protected disclosures or may ask questions of a co-worker or manager that suggest a belief that wrongdoing may be taking place. They might also refuse to act on a direction that they reasonably believe would break the law.

TI Ireland recommends that the definition of a protected disclosure be expanded to include cases where a worker has clearly stated an intention to make a protected disclosure. This scenario appears to have been anticipated and partly addressed for disclosures made under the Communications Regulation (Amendment) Act 2007 and the Criminal Justice Act 2011.

Compensation limits

Limits on the potential rewards that can be offered in cases of unfair dismissal or penalisation may be insufficient for some workers. For example, workers in the banking/financial sector, professions such as audit and compliance, who have lost employment as a result of whistleblowing are often unable to secure employment of equivalent status. In the absence of financial rewards for disclosures, workers in the banking sector in particular are unlikely to be incentivised to make protected disclosures—this is particularly so if they stand to recover the equivalent of five years' salary or less. Furthermore, the Unfair Dismissals Acts restricts awards further to only compensate for actual financial loss, while placing an obligation on the worker to take efforts to mitigate their loss. In contrast, redress for penalisation under section 12(1) can require the employer to pay to the employee compensation of such amount (if any) as the adjudication officer considers just and equitable having regard to all the circumstances but not exceeding 260 weeks' remuneration.

The potential costs associated with taking a claim through the higher courts also serves as a deterrent from availing of remedies under section 13 of the Act and so the WRC will continue to be the primary route through which claimants will seek redress for penalisation or dismissal. These limits should be removed to allow awards at whatever level of compensation that is considered just and equitable in the circumstances, as is provided under s.28.3(c) of The Safety, Health, and Welfare at Work Act 2005.

Motivation

The Act and the Directive both emphasise that a whistleblower's motivation for making a disclosure should be irrelevant in deciding whether they should receive protection. While this is generally true, in that it is not a relevant consideration on whether a disclosure qualifies for protection, motivation is taken into account when assessing compensation that is awarded where a whistleblower suffers retaliation. The WRC and the Courts can reduce an award by up to 25 per cent if they find that the investigation of the relevant wrongdoing concerned was not the sole or main motivation a whistleblower had for making a protected disclosure. This ultimately does qualify the extent of a whistleblower's protection based on their motivation for reporting wrongdoing and TI Ireland recommends that this provision be removed.

Prosecution guidelines

The PDA provides protections to whistleblowers from criminal liability, but this may not be enough where there are severe criminal sanctions in place for the disclosure of confidential information. TI Ireland recommends that the Director of Public Prosecutions (DPP) issue guidelines on how section 15 of the PDA applies in cases involving protected disclosures before bringing prosecutions for the unauthorised disclosure of confidential information. This might provide reassurance to potential whistleblowers disclosing confidential information.

Sometimes, prospective whistleblowers might themselves have unwittingly become implicated in the wrongdoing that they are looking to report. TI Ireland has previously called for implementing a broad immunity programme aimed at encouraging conspirators engaged in corruption to 'break ranks' and lead to prosecutions of those offences, following the model of the Competition and Consumer Protection Commission's Cartel Immunity Programme. We recommend that similar guidelines should be published addressing how immunity would be granted for whistleblowers who provide evidence for the investigation and prosecution of offences in which they are implicated.

Soft law

The list of relevant wrongdoings in section 5(3) of the PDA might not always cover soft law mechanisms such as breaches of professional codes or ethical guidelines, upon which the public, customers and employers often rely to protect themselves from risks and harmful practices. These practices include:

- The mismanagement of or failure to disclose conflicts of interest by providers of professional services
- Improper staff recruitment (including, for example, the appointment of family and friends who are not properly qualified for the role)
- The cover up of such activities and/or repeated misconduct.

TI Ireland recommends that the definition of relevant wrongdoings should be expanded to include a breach of a professional code of conduct or any code of conduct to which the worker is contractually bound and where it is in the public interest to disclose it.

While some employers have attempted to deal with this gap in legislation by extending their policies to cover such wrongdoing, this can lead to a confusion and may create additional legal risks to workers who disclose such wrongdoings.

Sectoral legislation

Although the PDA is the most comprehensive piece of legislation providing protections to those making disclosures of wrongdoings in Irish law, there remain a number of provisions in other legislation that also allow people to make protected disclosures in more limited circumstances. TI Ireland recommends that those provisions should be subject to a comprehensive review, and that any protections that are stronger than those in the PDA be included within that legislation for the benefit of all workers. Following this, the sectoral legislation should be repealed.

Anonymous reporting

Providing confidential and anonymous disclosure channels, coupled with a requirement to act on useful and verifiable information, are essential features of any functioning whistleblowing management system. However, the amended Act does not oblige recipients to follow up on anonymous disclosures. TI Ireland recommends that recipients should be obliged to follow up in circumstances where there is sufficient information shared that tends to show a relevant wrongdoing.

Ministerial reporting channels

The amendment Act made significant changes to disclosures made to Government Ministers, effectively restricting protections of public sector workers who report wrongdoing to the responsible Government Minister.

Under the amended PDA, these disclosures are transmitted to the Office of the Protected Disclosures Commissioner for evaluation. However, an analysis of the PDC's annual reports indicate that a significant number of those disclosures transmitted to the Protected Disclosures Commissioner (PDC) for assessment are returned to the same Government Department for follow-up under the Act, where the Department was identified by the PDC as the suitable person with legal powers to do so.

Government Departments continue to be recipients of large volumes of disclosures, and these additional restrictions risks that workers who report to a Minister may not qualify for protection under the PDA.

TI Ireland recommends that disclosures should only be referred to the PDC where the department is unable to investigate the matter, or it is deemed inappropriate for the department's internal compliance function to do so. Departments should also be resourced with trained personnel to undertake assessments or investigations.

Continuous Penalisation

Workers who suffer penalisation as a result of making a protected disclosure have six months to bring a claim for penalisation. This timeframe can be extended to a year in exceptional circumstances. Workers often suffer penalisation over an extended period however, and for periods longer than six months. Where there is penalisation over a period of time which can be viewed as a series of similar acts, TI Ireland recommends that the PDA should define the time-limit as running from the date of the last incident of penalisation.

Public disclosure

The ability to report concerns publicly, where necessary to prevent or address serious misconduct, should be protected. However, the current Act sets criteria to qualify for protection that can be challenging to meet. These include:

- They made a protected disclosure about the same matter previously (to their employer, a prescribed person or a relevant Minister), but no appropriate action was taken
- They reasonably believe that they would be penalised were they to report to a prescribed person, the OPDC or a relevant Minister
- They reasonably believe there is a low prospect that their disclosure will be acted on by a prescribed person, the OPDC or a relevant Minister
- They reasonably believe that the wrongdoing constitutes an imminent or manifest danger to the public interest (in an emergency situation, or where there is a risk of irreversible damage)

Given the heightened risks associated with public disclosure, the protections of the Act are critical. A prospective whistleblower would need legal advice in order to have any reassurance that they would be protected. As a result, this risks a either chilling effect or inordinate delay to reporting in actual emergencies.

Duty to detect wrongdoing

Some workers hold roles which form part of an organisation's framework of checks and balances, or risk management. These can include auditors, investigators, compliance officers or others whose functions include addressing problems by identifying concerns to their employer. It is essential that disclosures of this nature are protected and recitals to the Directive clearly indicate the European Parliament's intention to cover these types of reports.

Section 5(5) of the PDA prevents workers whose functions (or whose employer's function) it is to 'to detect, investigate or prosecute' a relevant wrongdoing from disclosing information relating to this wrongdoing as a protected disclosure. This is unless the wrongdoing consists of or involves an act or omission on the part of their employer. This can make it difficult for workers such as senior executives, board members, compliance officers or auditors to avail of protections under the Act, particularly where it is not clear what constitutes an 'act' or 'omission' on the part of the employer. While some recent court judgments have clarified the correct narrow interpretation of this provision, the expansive nature of the s.5(5) exemption may also dissuade certain workers from reporting wrongdoing. TI Ireland recommends that section 5(5) be amended so that all workers can avail of the protections of the Act where they face adverse treatment from their own employer for reporting or disclosing a relevant wrongdoing, notwithstanding their duty to do so.

Protected Disclosures Commissioner

The amended PDA created the Office of the Protected Disclosures Commissioner, who is empowered to act as a prescribed person of last resort where no other authority is either empowered to act, or where it is not appropriate for them to follow-up on the disclosure. However, while the Commissioner has investigative powers, the Commissioner has no powers of enforcement or sanction in relation to wrongdoing. To be effective, the recipient of a report should be able to address the wrongdoing, and have the power to effect changes where needed.

The Act should be amended to allow the Commissioner to refer their investigation reports and recommendations to a relevant government department to ensure that appropriate corrective is taken where wrongdoing has been identified. The Commissioner should also be empowered to report to the Oireachtas on any areas where it identifies gaps in regulatory oversight frameworks that have hindered its function to ensure that protected disclosures are acted on.

Defamation and Civil Immunity

As noted previously, the Directive extended immunity to whistleblowers against defamation proceedings where they had reasonable grounds to believe their protected disclosure was necessary to reveal a wrongdoing. This was not implemented in the Protected Disclosures Amendment Act 2022. The status quo, a defence of 'qualified privilege', has been maintained instead. While this is generally a strong defence to such claims, which succeeds so long as the protected disclosure was not made out of malice, it still requires that a whistleblower defend the action. They may incur costs in instructing a solicitor to put forward the defence and there is no guarantee that the worker will ultimately be protected. TI Ireland recommends that the Directive's extension of immunity should be adopted by repealing the exclusion for defamation in s.14 of the PDA.

Burden of Proof

The Amended PDA reverses the burden of proof in court in two circumstances:

- In any legal claim where the qualification of a disclosure for protection is in question, it is assumed to be protected unless proven otherwise
- In claims brought by a worker for penalisation (s.12) or detriment (s.13), the act of penalisation/detriment is presumed to be a result of their protected disclosure unless the employer can demonstrate that it was taken on 'duly justified grounds'

The Directive required the reversal in the burden of proof in claims, but the respective amendment in the PDA does not fully uphold the spirit and intent of the Directive. The recitals go further and state that the burden means a requirement to demonstrate that 'the action was not linked in any way to the reporting'. The difference in effect means the employer wins by proving it could have fired the whistleblower, rather than it would have. This creates an open door for retaliatory investigations, to allow an employer to find justifications they would never have looked for were it not for the employee's report.

Redress and Legal Costs Awards

For whistleblower protections to be meaningful, it is important that they are able to secure full redress where they have been penalised because of their reports. Any award made should be comprehensive, covering both direct and indirect costs they endured, as well as taking into account the future consequences that reprisal may have. This could include the cost of medical or therapeutic treatment, or damages for pain and suffering.

Access to legal representation is also critical for protection against retaliation to exist in practice. For many workers, they may lack the resources to engage a solicitor to represent them. If a whistleblower can't enforce their protection against retaliation through the courts, then those protections are theoretical but aren't real. This may then discourage workers from reporting serious concerns. Legal aid should be made available to whistleblowers who are looking to bring claims under the Protected Disclosures Act, as envisaged in the Directive which said that EU member states should provide 'legal aid in further proceedings and legal counselling or other legal assistance.'

In any case where a whistleblower is taking legal action under the Act, there is a significant imbalance between them and the employer. They can more readily afford costly litigation, and may engage in tactics that will draw out proceedings. Responding to this can be costly and further adds to the burdens a whistleblower bears to exercising their rights.

Another consideration, inline with international best practice, should be to allow for claimants under the PDA in the WRC to seek cost awards to recover their legal costs. Consideration should also be given to the amendment of s.169 of the Legal Services Regulation Act 2015 to allow for consideration of different forms of cost awards, as is the case with actions dealing with Environmental matters brought under s.50B of the Planning and Development Act 2000, or Part 2 of the Environment (Miscellaneous Provisions) Act 2011.

Penalties and Sanctions

The 2022 Amendment Act created a number of criminal offences under the Act. These range from hindering the making of a protected disclosure, breaching a duty of confidentiality, as well as penalising or bringing vexatious legal proceedings against a reporting person (or a facilitator/third person).

The Act also makes it a criminal offence to make a disclosure containing any information the reporting person knows to be false. However, the sanction for making a knowingly false disclosure is more severe than the sanction for breaching a duty of confidentiality.

The Directive required member states to introduce penalties on reporting persons who knowingly reported or publicly disclosed false information 'to deter further malicious reporting and preserve the credibility of the system'. However, these sanctions must be proportional so that they do not have a dissuasive effect on potential whistleblowers. TI Ireland recommends amending the sanctions in place for offences under the Act to be more proportional compared to the other sanctions and ensure that will not dissuade potential whistleblowers.

At present, the offences under the Act are a matter for the Gardaí to investigate. Where charges are brought on a summary basis, it also falls on the Gardaí to prosecute. TI Ireland recommends amending the Act to allow the WRC to bring summary prosecutions for the other offences listed in s.14A of the Act, and in particular prosecutions for the penalisation of reporting persons.

Strengthening Whistleblower Protection Across Europe

TI Ireland continues to play an active role in shaping and monitoring the implementation of whistleblower protection across Europe. Building on the organisation's long-standing involvement in the Whistleblowing International Network (WIN) and its advocacy for the EU Directive on Whistleblowing, TI Ireland has contributed research, support, and expertise to initiatives promoting robust whistleblowing rights across the region.

Throughout 2024 and 2025, under the EU-funded SAFE4Whistleblowers project, TI Ireland has led activities to raise awareness, build capacity, and facilitate the exchange of expertise among civil society organisations and key stakeholder groups.

As part of this project, TI Ireland has overseen a significant redevelopment of the EU Whistleblowing Monitor (www.whistleblowingmonitor.eu/) — the online resource first launched in 2019 to track transposition of the Directive across Member States. The redesigned platform now offers enhanced data, comparative analysis, interactive features, and legal guidance to make developments more accessible to the public, policymakers, and whistleblowers.

TI Ireland has also convened a series of seminars and regular regional exchanges among civil society organisations, creating a platform for dialogue on the challenges of implementation and the sharing of best practices across different national contexts. In collaboration with the TI Secretariat, TI Ireland is contributing to an implementation report that will assess progress, identify compliance gaps, and highlight best practices for stronger enforcement of the EU Directive. The report will feed into the European Commission's evaluation of the Directive.

INTEGRITY AT WORK

The Integrity at Work (IAW) programme was launched by TI Ireland in 2016 with the aim of fostering workplaces where people are supported to raise concerns of wrongdoing or unethical behaviour. IAW promotes positive cultural change within Irish workplaces and provides practical support and guidance to employers and regulators in developing speak up systems, as well as signposting workers to TI Ireland's Speak Up Helpline and TLAC.

IAW is the only not-for-profit initiative of its kind and is endorsed by Chambers Ireland, the Irish charities network, The Wheel and the Irish Congress of Trade Unions.

IAW Milestones 2020 - 2024

Membership

Over the course of this period, 40 organisations participated in the IAW initiative, including 12 agencies sponsored by the Department of Justice and three Technological Universities sponsored by the Department of Further and Higher Education, Research, Innovation and Science. Several charities also joined the initiative despite there being no obligation on them (due to their size) to have whistleblowing procedures in place. A discounted membership fee is offered to non-profit organisations so that any organisation, regardless of size or income, can take part.

Membership Activities

All IAW members sign a public pledge that their workers will not be penalised for reporting concerns of wrongdoing and that their reports will be acted upon. TI Ireland provides a range of

supports designed to help members to deliver on this pledge that includes training for senior staff on protected disclosures legislation and best practice in responding to concerns, guidance on reviewing organisational policies and procedures on whistleblowing and anti-corruption frameworks. Members also receive communication tools to inform staff about the Speak Up Helpline and TLAC.

IAW Events and Workshops

IAW provides a forum for staff of member organisations that are responsible for receiving disclosures to meet and discuss best practice. Over 2,000 people have attended IAW events and workshops. These events were designed to increase awareness and understanding of the amended PDA and related legislation by preparing employers to receive, assess and investigate disclosures of wrongdoing. They have also informed organisations on the implications the GDPR has for whistleblowing, as well as on the new responsibilities employers and prescribed persons have, as outlined in the Protected Disclosures (Amendment) Act 2022 and statutory guidance on the Act. Other sessions focussed on proactive strategies member organisations could put in place that would support their staff in speaking up.



Left to right: Irish Times columnist Karlin Lillington, Uber Files whistleblower Mark MacGann and Transparency International Ireland Chief Executive John Devitt at the Integrity at Work Conference 2023.

IAW Conference and IAW Week

The IAW Conference has been the only national event dedicated to exploring how employers across all sectors can foster a culture of integrity within Irish workplaces. Each year the event features expert speakers from the public, private and charity sectors, as well as leading academic thinkers, legal experts and public commentators who explore a wide-ranging agenda designed to address questions relating to ethics in the workplace and whistleblowing.

Since the inaugural IAW Conference in 2017, more than 900 senior executives from across all sectors have attended the event. The conference moved online in 2020 and has continued in this format for the proceeding years. The IAW conference presents an opportunity for organisations to learn from peers and experts in ethics and whistleblowing systems, with discussions on topics such as workplace ethics, the psychological impact of whistleblowing and resources for employers and managers.

TI Ireland hosted Integrity at Work Week with a week-long series of webinars in 2024, discussing workplace ethics, compliance, and the latest developments in whistleblowing legislation across Ireland and the EU.

The week was designed in collaboration with conference partners Protect, The Ethics Institute, Whistleblower Partners LLP, EDHEC Business School, NUIG and GlobalLeaks.

The event has been held both in online and in-person formats and in 2023 delegates heard from former Uber lobbyist and whistleblower Mark MacGann at the first in-person event held since the Covid pandemic, who discussed first-hand experiences as a whistleblower and the importance of transparency, accountability and trust in both corporate and public life.

Development of the Integrity at Work Programme

TI Ireland expanded its range of public webinars during the period. This included a series of workshops on whistleblowing and protected disclosures which explored the new challenges faced by employers, prescribed person and charities in adhering to the legal changes brought about by the Protected Disclosures (Amendment) Act 2022 to transpose the EU Directive on Whistleblowing into Irish national law, as well as new Statutory Guidance on the Act issued by the Department of

Public Expenditure and Reform in 2023. Forums are held for IAW members on a biannual basis, these include topics such as exploring the intersection between protected disclosures and data protection, best practice for establishing a protected disclosures system and approaches for preventing and addressing whistleblower victimisation.

The IAW Self-Assessment Framework (SAF) was developed to allow members to review current PD systems and provide recommendations for improvement. The SAF was shared with all justice sector agencies in 2021. The SAF was updated to reflect the 2022 Amendment Act which entered into force in January 2023, and was made available to all IAW members.

New services were developed for the programme and are accessible through the Members' Area of the IAW website at www.integrityatwork.ie. This online portal is a dedicated space for members of the IAW initiative to access resources, video library, a Speak Up Safely e-learning course and our new Employer Helpdesk. The 'Speak Up Safely' e-learning course was developed to provide training on whistleblowing and protected disclosures and the factors that need to be considered when raising concerns about wrongdoing in the workplace. A second 'follow-on' e-learning module entitled 'Dealing with Disclosures' is under development and is designed for a senior/line management role who may receive a report

of wrongdoing from a worker or are a designated person in a prescribed person. The online Employer Helpdesk provides researched responses to questions from IAW member organisations relating to best practice in dealing with protected disclosures cases.

In 2024-2025 TI Ireland secured funding from the European Union to expand the Integrity at Work programme beyond Ireland. Work is underway with partner TI chapters across Europe to adapt and replicate the IAW model, through trainings, and guidance on implementing IAW tools.

TI Ireland also shared its expertise on working with whistleblowers and employers as a leading contributor to two new regional publications: Monitoring Internal Whistleblowing Systems and Internal Whistleblowing Systems Self-Assessment Framework. These resources are intended to help organisations review and strengthen their internal reporting procedures and are expected to set new standards for employers and competent authorities, across Europe and globally.

INTEGRITY AT WORK SURVEY

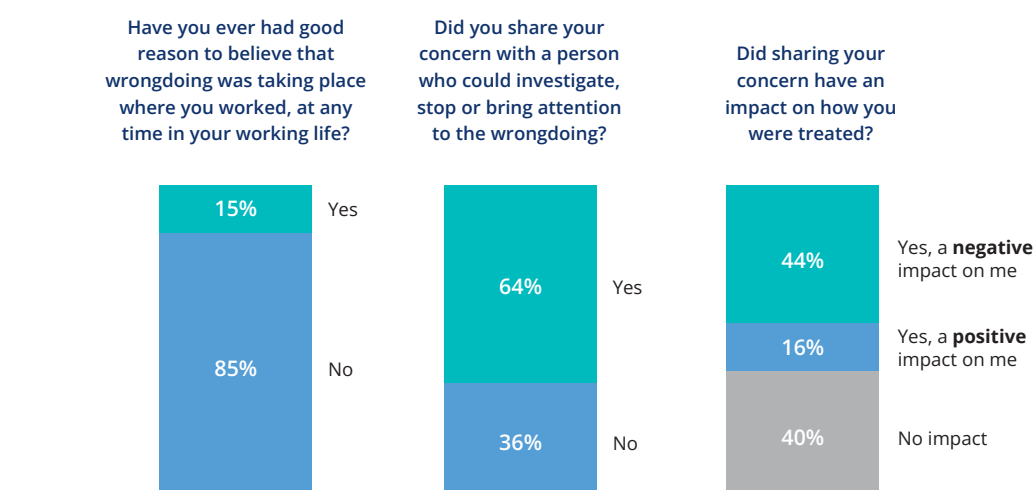
TI Ireland commissioned its second Integrity at Work survey measuring attitudes and experiences of Irish whistleblowers in late 2023. Its first survey conducted in 2016, arrived at some surprising findings. Conducted by Behaviour & Attitudes (now Ipsos B&A), the survey gauged attitudes towards and awareness of whistleblowing and the PDA amongst Irish employees and employers. The Integrity at Work survey was the first national survey to be conducted on this topic in Ireland. Over 800 employees and 350 employers from the private and not-for-profit sectors were included in the survey.

Personal Experiences

It might be expected that the experiences of Irish whistleblowers would improve with the passage of the PDA in 2014. If the findings of our 2023 survey are to be taken at face value, this appears not to have been the case. One of the most notable findings of the Integrity at Work survey in 2016 was that more than one in ten employees had claimed to have reported wrongdoing at work. This would suggest that some 160,000 Irish workers had blown the whistle at some point during their career. In 2023, this number grew slightly to 64% of respondents - an equivalent of 180,000 people who said they had reported a concern at work.

However, the more significant difference over this seven-year period was the number of respondents who said they had suffered as a result of reporting wrongdoing. Remarkably, only 21% of surveyed employees in 2016 who had reported wrongdoing said they had suffered negative consequences because they had blown the whistle. This number more than doubled to 44% in 2023. In addition, more than 50% of women who said they had reported wrongdoing said they suffered negative consequences, with 37% of men claiming that whistleblowing had had a negative impact on them. Being a female was associated with a 15.7 percentage points increase in the probability of negative impact.

Whistleblower: Personal experience of wrongdoing in the workplace



Despite the apparent increase in reports of negative consequences to 44% of respondents, survey data from other sources, as well as TI Ireland's Speak Up Helpline data suggests that the 2023 results represented a regression closer to the mean, rather than any firm evidence of a worsening trend in experiences. In other words, the higher rate of negative experiences reported in 2023, is likely to be a truer representation of experiences over time. This is supported by surveys conducted on the topic by the Institute of Business Ethics in the UK which reported that 52% of Irish respondents to its 'Ethics at Work' Survey in 2021 had said that they had suffered personal disadvantage or retaliation.¹³⁹ This figure fell to 46% in 2024.¹⁴⁰ As noted on page 38, an average of 37.5% of those Speak Up Helpline clients who were categorised as whistleblowers between 2011 and 2024, reported that they had been subject to retaliation. This suggests that the Integrity at Work survey results from 2016 on negative outcomes were something of an outlier.

If the findings were to reflect a perceived worsening of experiences, they would mirror those reported in the United States, where upon the introduction of the Civil Service Reform Act of 1978 and the Whistleblowing Protection Act (WPA) in 1989, a similar trend was monitored in surveys measuring the experiences of American whistleblowers. In 1980, 17% of US-based respondents stated that they said that they had been the victims of negative treatment or retaliation over the previous year. However, 12 years later this number had increased to 38% of respondents.¹⁴¹ The increased rate of perceived negative treatment could be partly explained by an 84% increase in the number of whistleblowing reports from 1980 to 1992.¹⁴² There was no such significant increase in the number of reports in Ireland over the seven-year period, where 64% of employees in 2023 said that they had reported concerns at some point in their careers as opposed to 63% in 2016.

Either way, the reasons for the sharp rise in the number of those who claimed to have suffered negative consequences for reporting wrongdoing over the seven-year period from 2016 can only be speculated upon. The type of negative experience endured by respondents was not examined any further in the survey questionnaire. It is therefore impossible to say whether respondents were subject to penalisation by their employer, were victims of bullying by co-workers, or found it difficult to find work after reporting wrongdoing. Likewise, it is not possible to determine what type of negative impact people experienced, such as ill-health, emotional distress, financial hardship or marital/relationship difficulties, any more than we can tell what type of positive experiences other workers have had. This requires further research and analysis when conducting any future survey.

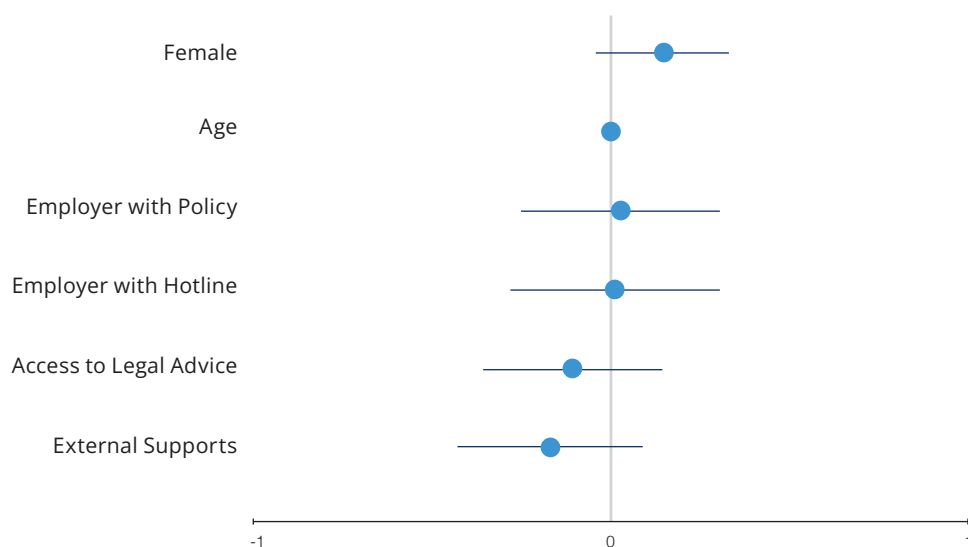
Nevertheless, the survey findings raise a number of questions around the impact or effectiveness of whistleblowing legislation and measures aimed at protecting workers or facilitating whistleblowing. For example, did the PDA lift expectations amongst workers and employers? Did it lead to more employees believing—with misplaced optimism—that they would be protected from any negative consequences when speaking up? To what extent have these expectations been met? How prepared are employers and regulators to deal with reports when they do speak up? What action is being taken in response to disclosures? Are those responses adequate? Are there lacunae in the law that have left whistleblowers exposed to retaliation or that mean disclosures are never acted upon? What impact is the legislation having on workplace accountability, morale and psychological safety? And what more is needed to address any related shortcomings in legislation and responsiveness?

This report attempts to address some of these questions with data from the Speak Up Helpline from 2020 to 2024 which examines the experiences of Irish whistleblowers in more detail (see page 32), and analysis of case law and our recommendations aimed at closing legal loopholes (see page 52). The Integrity at Work Survey findings also address some of these questions directly—such as the number of Irish employers who claim to have policies and procedures in place and contrasting levels of confidence amongst employees and employers that disclosures of wrongdoing will be dealt with promptly and without justifiable fear of penalisation. The results also point to the enduring need for empirical research into whistleblowing in the workplace. At this juncture, however, data from TI Ireland's Helpline, Integrity at Work Survey data and Institute of Business Ethics highlight unacceptably high levels of negative experiences amongst employees who speak up.

Of those who said they had a good awareness of the law, more people reported positive or no consequences (59%) than negative consequences.

Likewise, of those who worked for employers that had policies and procedures in place, more people reported positive or no consequences (61%) than negative consequences (39%). By contrast, those employed by organisations with no procedures in place reported negative consequences more often (52%).

Regression Coefficients: Likelihood of Negative Impact 2023



As noted earlier, the single biggest predictor of negative consequences for Irish whistleblowers according to survey data from 2023 was being female, and associated with a 15.7 percentage points increase in the probability of negative impact.

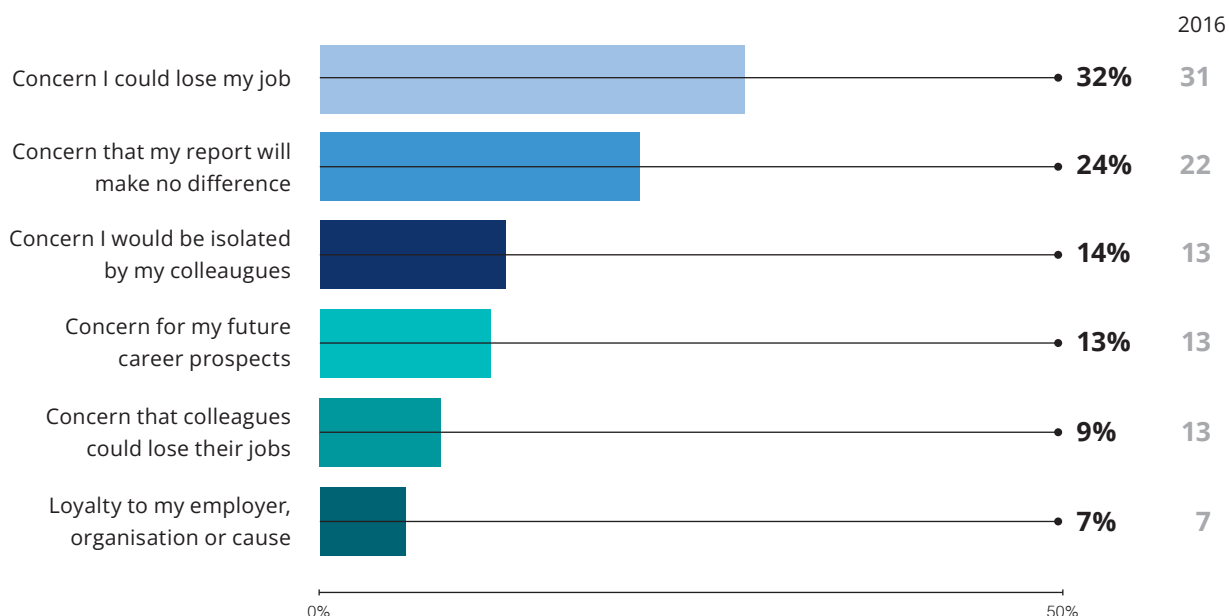
However, the strongest determining factor in reducing negative outcomes for whistleblowers was the employer's provision of the names of external bodies/ organisations to whom their employees can report concerns or seek advice. This was associated with a 20.5% reduction in the probability of reporting negative outcomes. The provision of a hotline or whistleblowing policy either had no significant or a negative impact on outcomes for whistleblowers if not accompanied by information on external supports.

Key Barriers to Reporting Wrongdoing in the Workplace

Employees were also asked what factors would have the 'strongest influence on your decision NOT to report potential wrongdoing in your workplace'. As with 2016, the most commonly cited concerns related to the potential impact of reporting on their careers, with 32% saying that they would be worried about losing their job; 13% said they would be concerned about their future career prospects. Likewise, a fear of futility and belief that reporting wrongdoing

might not make any difference was cited by 24%. These percentages were similar to those reported in 2016. The only marked difference in responses was observed in reaction to a question surrounding a fear that colleagues might lose their jobs, with only 9% citing this as a potential concern—a 30% decrease in responses from 2016. Only 7% of respondents said that they would not speak up out of loyalty to their employer, organisation or cause—this was unchanged from 2016.

Disincentives to Speaking Up



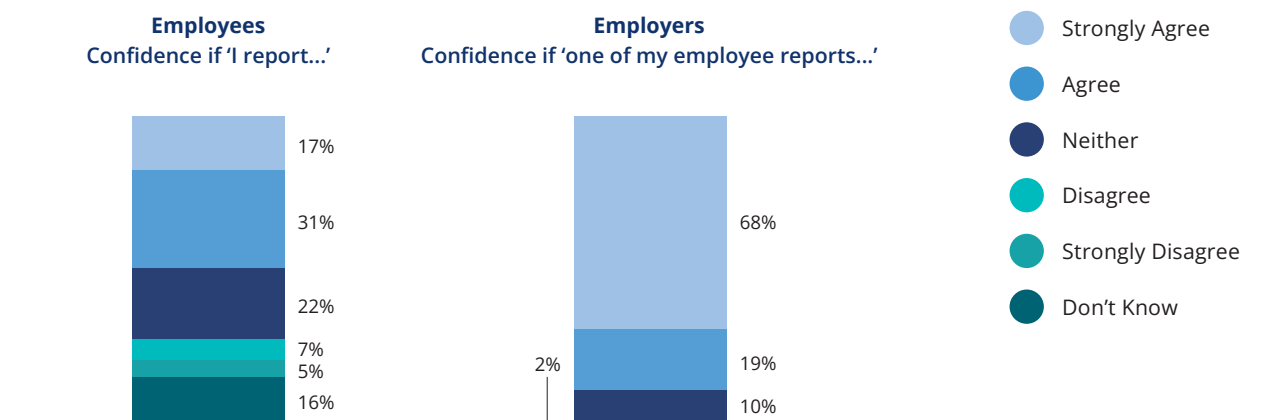
The fear of futility continues to be reflected in contrasting responses to the survey's questions on the likely reaction of employers to reports of wrongdoing.

Only 17% strongly agreed with the statement that 'I am confident that if I reported a concern about potential wrongdoing to my employer, that it would be acted upon and I would not suffer as a

result of doing so'. Not only was this at odds with employer confidence, with 68% of senior managers and company owners stating they would that they would act on and protect employees from negative consequences, there was also a 29% decrease in the number of employees saying that they agreed strongly to the same question from 2016.

Employee/Employer Confidence in Reporting in their Business

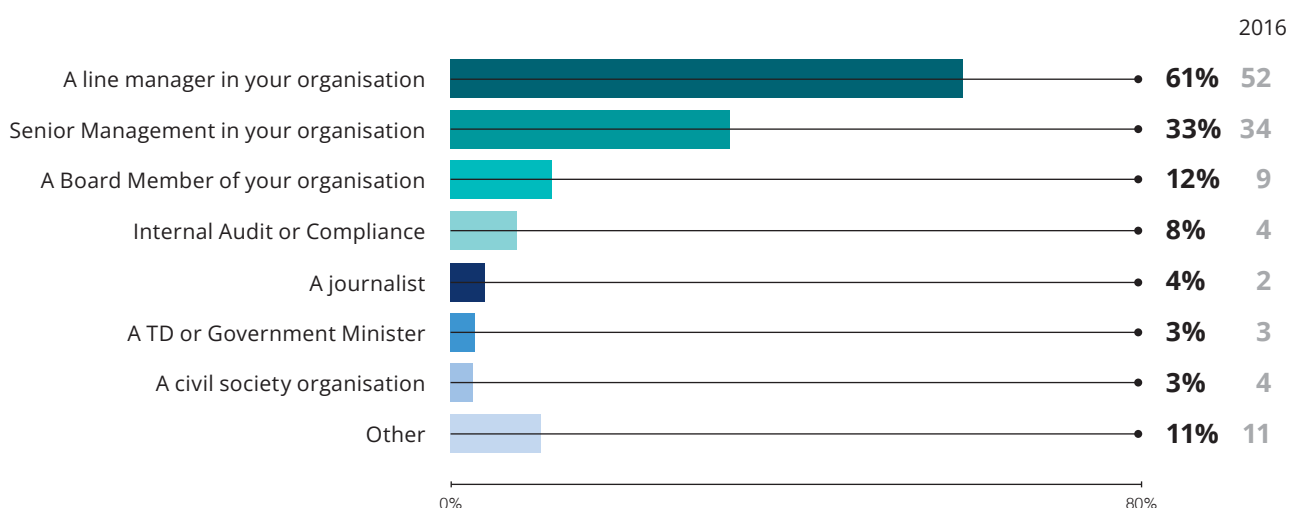
'If employees reported a concern about wrongdoing - confidence that it would be acted upon and they would not suffer as a result of doing so'



The gap in levels of trust and confidence among employers and employees that wrongdoing will be acted on or that workers will be safe when speaking up is persistent and has grown marginally over the seven-year period since the first Integrity at Work survey. These findings as well as international data show that the fear of detriment and fear of futility are the two most common deterrents to reporting wrongdoing.¹⁴³

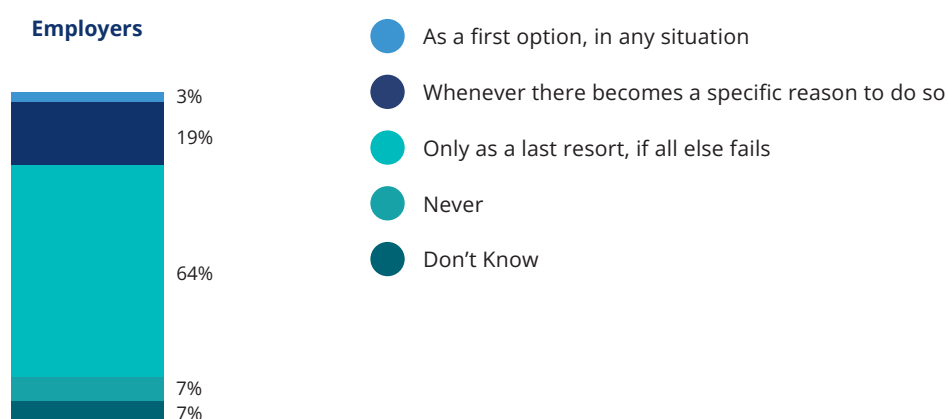
Although the gap in employee trust in employers' ability to act on concerns or to prevent retaliation against whistleblowers persists, most respondents still say that they would report wrongdoing to someone within their organisation rather than to an external person. More than 60% of respondents said they would report to their line manager, more than 30% to their senior manager and 12% to a board member within their organisation. Fewer than 5% of respondents said they would report to either a TD, Government Minister or a journalist.

With Whom Would you Share your Concern



Only 3% of employers agreed that sharing information about serious wrongdoing to the media or online as a first option was justified. 64% employers said reporting to the media and online should only be considered as a last resort.

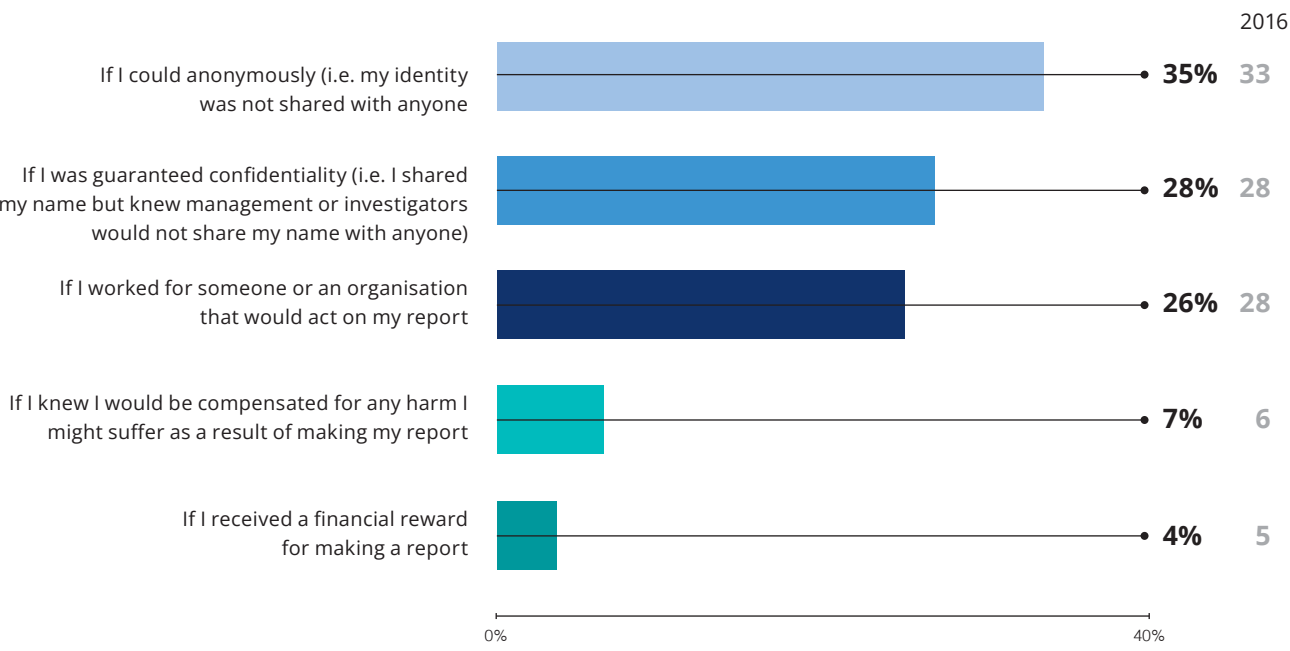
Reporting to Journalists, Media or Online



The type and level of protection afforded to potential whistleblowers continues to be the key factor in determining whether someone speaks up. As was the case in 2016, the most commonly cited factor was the ability to share information without disclosing their identity to anyone (i.e. anonymously). This was followed by the need for reassurance that

the organisation they report to would act on their concern or that their identity would not be disclosed to anyone other than the person responsible for acting on their concern. Less than 5% of people said that they would be motivated to speak up by a financial reward.

Key Influencing Factors for Reporting Wrongdoing in the Workplace

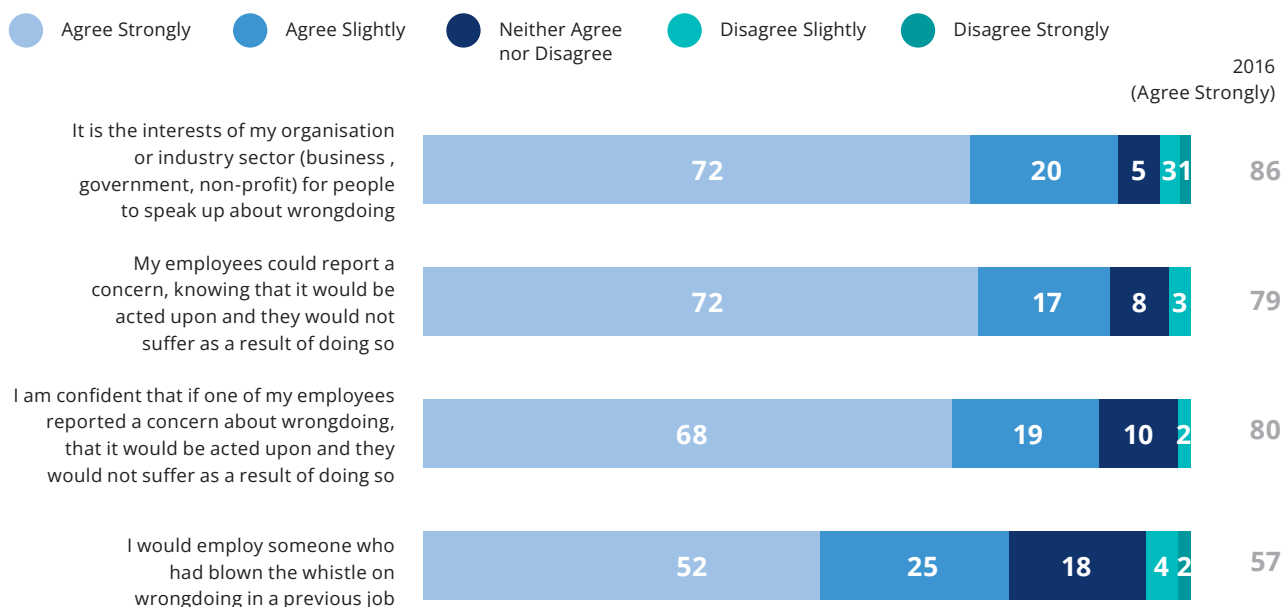


Attitudes to Whistleblowing in Ireland

In spite of the relatively low confidence amongst employees in employer's ability to act on concerns and protect whistleblowers, attitudes amongst employers towards whistleblowing ostensibly remains high. When employers were asked if it is in the interests of their organisation or industry sector for people to speak up about wrongdoing, 92%

agreed strongly or agreed slightly. However, there was a significant 16% reduction (86% to 72%) in the number of respondents who agreed strongly with this statement from 2016. This trend of declining strong agreement is evident across all four core indicators assessed in the survey.

Employer Survey: Management Treatment of Whistleblowing



Employers continue to express confidence in their internal processes for handling concerns, with 89% agreeing that employees could report wrongdoing without suffering negative consequences, and 87% saying they would personally be confident in handling such concerns fairly. Yet, these figures also show a softening in conviction compared to 2016, with strong agreement dropping by 7 and 12 percentage points respectively. This suggests that while broad commitments to whistleblower protection are still in place, there may be growing

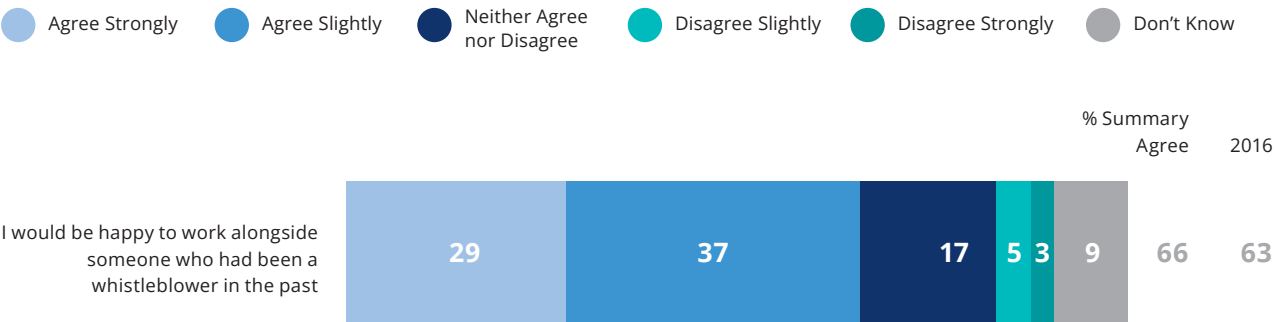
uncertainty or inconsistency in their perceived effectiveness or implementation.

Notably, attitudes towards employing former whistleblowers remain less robust. Although 77% of employers say they would hire someone who had previously raised concerns in another organisation, just over half (52%) agree strongly - marking the lowest level of strong agreement across all statements, and a modest decline of those that agreed strongly with the same statement from 57% in 2016.

Although more employers (at 46%) said they would be 'very supportive' of their employees seeking external advice than was the case in 2016 (39%), overall, the number who are supportive fell by five percentage points in 2023. Similarly, the results are mixed when assessing employers' perceptions of how likely their organisation would be to encourage an employee to report wrongdoing, even if doing so could damage the organisation's reputation. One in three employers (34%) say their organisation is very likely to encourage such reporting, an increase from 29% in 2016. However, the overall number who agreed with the statement fell from 64% to 58% over the seven-year period.

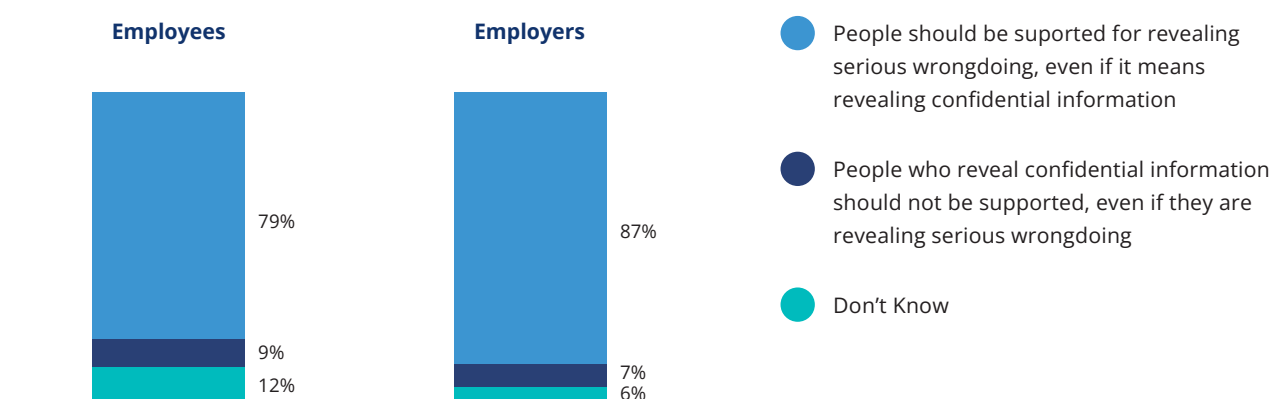
While employer attitudes, particularly those in larger organisations could be generously described as ambiguous, they remain more encouraging than those of many employees who responded to questions on their attitudes to whistleblowers. When asked whether they would be happy to work alongside someone who had blown the whistle in a previous job, only 29% of employees agreed strongly (a seven-percentage point drop from 2016)—although the number who agreed overall improved by three percentage points to 66%. This is in contrast to the 80% of employers who said they would be happy to hire whistleblowers.

'Whistleblower' Attitudinal Statements



Although employee sentiment towards whistleblowers appeared to have improved slightly since 2016, more employers (87%) than employees (79%) seem to be supportive of people revealing serious wrongdoing.

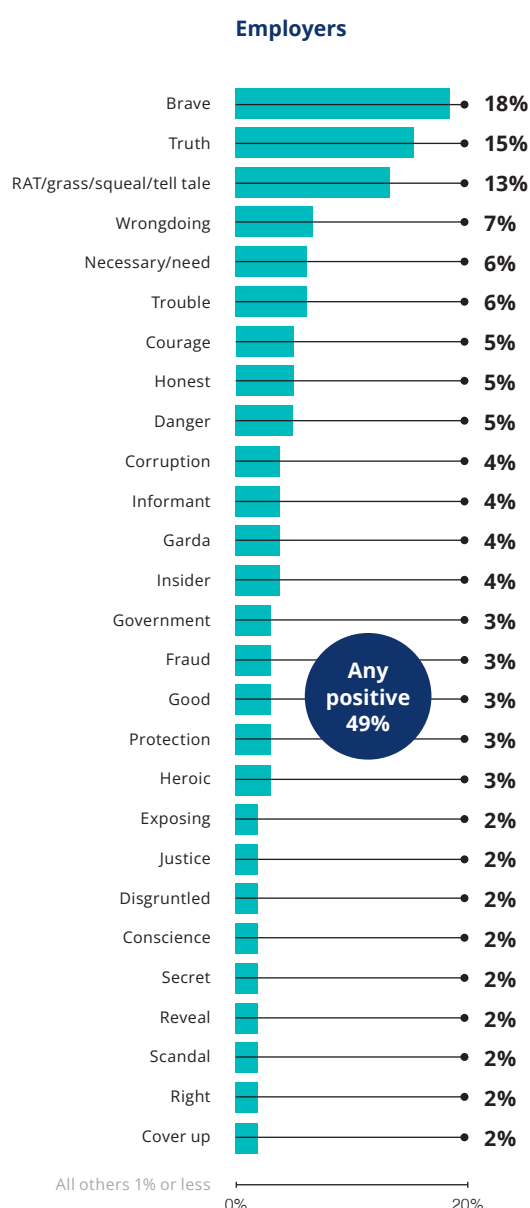
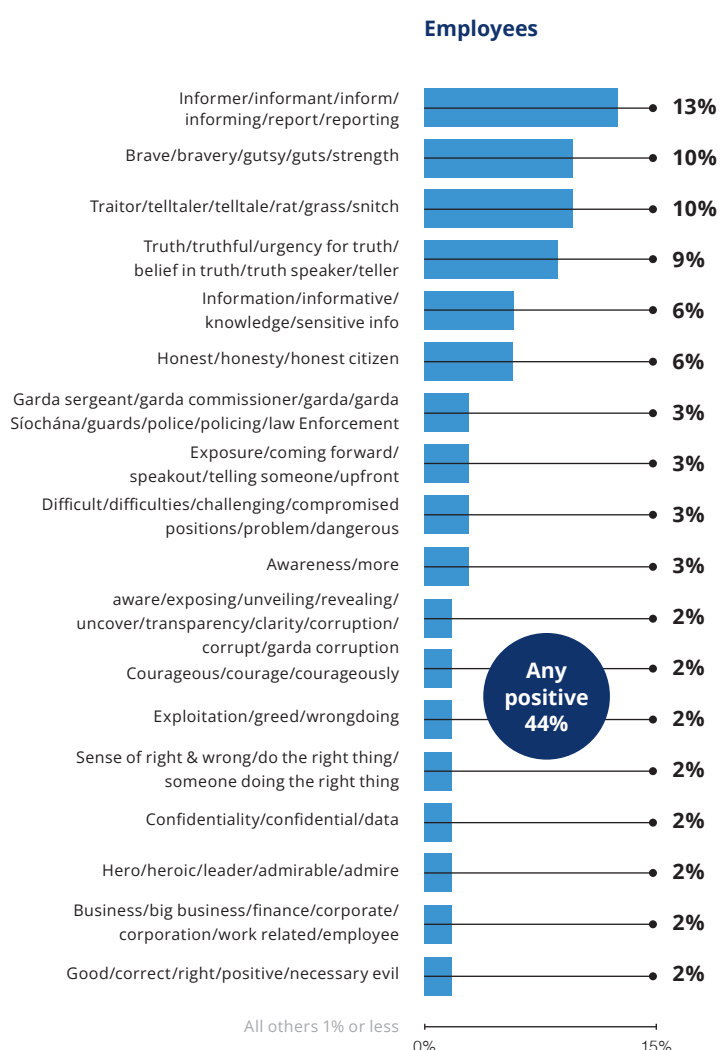
Whistleblowing: Personal Support



The survey results also reveal a complex mix of associations with the term 'whistleblower' among both employees and employers, reflecting both positive and negative perceptions. Among employees, 44% of responses were classified as

positive, with terms such as 'brave/bravery', 'truth/truthful', and 'honest/honesty' frequently mentioned. However, there is also a notable proportion who associate the term with negativity, including 'traitor/telltale/snitch' (10%) and 'informing/reporting' (13%).

'Whistleblower' What Three Words Immediately Spring to Mind

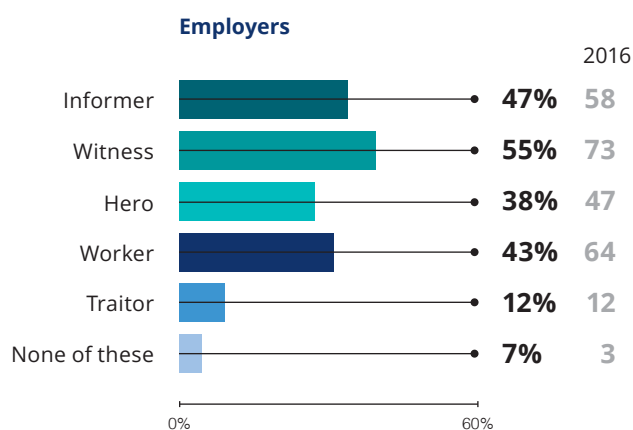
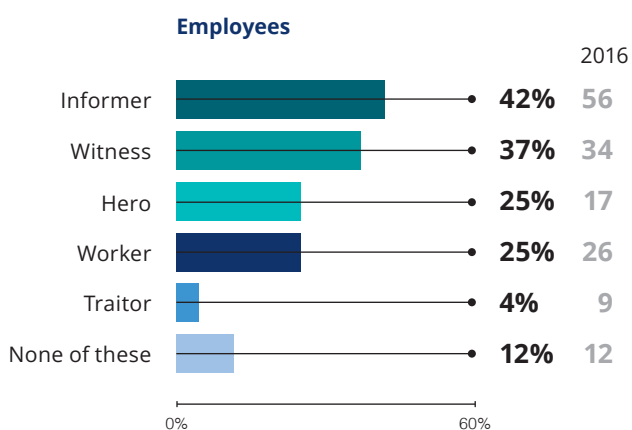


Employers, by comparison, express slightly more positive associations overall, with 49% of their responses falling into the positive category. 'Brave', 'truth', and 'honest' again feature prominently, but employers also list a broader array of terms related to governance and ethics such as 'protection', 'justice', and 'integrity'. Still, the appearance of terms like 'rat', 'trouble', and 'cover-up' among the most common employer responses (at 13%) points to a persistent and worrying degree of stigma

surrounding the term (9% of employers described whistleblowers in such terms in 2016).

Similarly, when prompted, employers were more likely to use positive or neutral terms to describe whistleblowers than employees. For example, 17% of employees associated the term whistleblower with hero' contrasted with the 47% of employers that did so.

'Whistleblower' Prompted Associations



At first glance, it appears employers hold more positive views of whistleblowers than employees—particularly in the prompted association exercise. A greater proportion of employers associated the term with ‘hero’ (38% vs. 25%) and ‘worker’ (43% vs. 25%). In the spontaneous word associations, employers were also slightly more likely than employees to use words like ‘brave’ (18% vs. 10%) and ‘truth’ (15% vs. 6%). This suggests that employers may be increasingly recognising the importance of whistleblowing, possibly due to greater engagement with legal and public discourse.

However, the overall picture is more complex. Despite these positive associations, employers also express more negative language than employees when responding freely. Words such as ‘rat’ and ‘trouble’, appear among employers’ spontaneous responses far more frequently than among employees. Furthermore, while employees mention ‘traitor’ less often than in 2016, a notable 12% of employers still select ‘traitor’ as a prompted association—unchanged since 2016. This indicates that some employers continue to view whistleblowing through a lens of threat or betrayal, despite using positive labels when prompted.

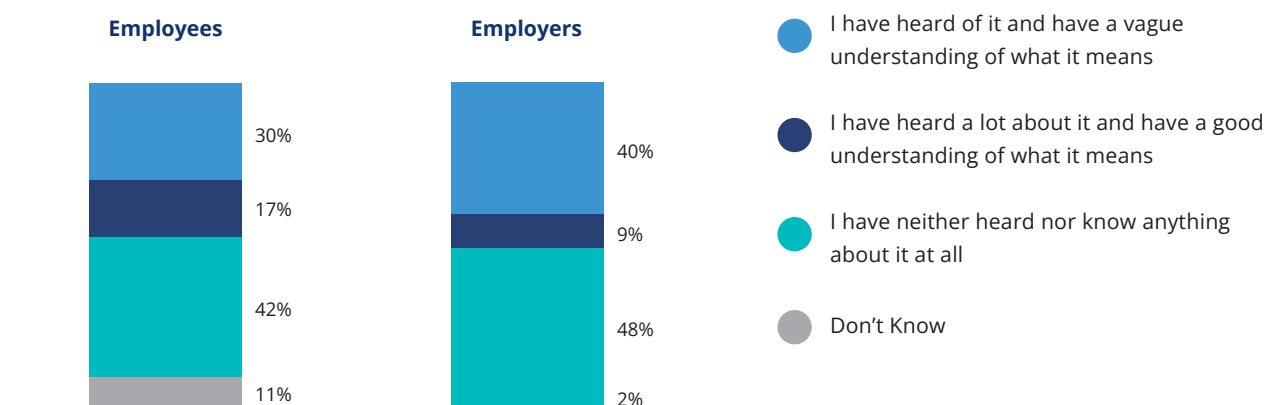
These inconsistencies may reflect the tension between normative support for whistleblowing

(what employers feel they should say) and an underlying ambivalence, particularly around loyalty and reputational risk. Employees, on the other hand, while expressing fewer overtly positive sentiments like ‘brave’, may hold more stable or less conflicted views overall. Understanding and addressing this ambivalence will be essential in creating working environments that are not only procedurally sound but also culturally safe.

Employer Awareness and Supports

The 2023 survey findings show limited progress in raising awareness of the Protected Disclosures Act among Irish employees and employers since 2016. There has been a modest increase in the number of employees reporting some familiarity with the Act (47%) compared to the 40% recorded in 2016. More than four in ten employees (42%) still say they have neither heard of nor know anything about the legislation. Among employers, 49% report some level of understanding, which represents little change from the 51% recorded seven years earlier. Of greater concern is the 48% of employers who said they had never heard of or knew nothing about the PDA at all.

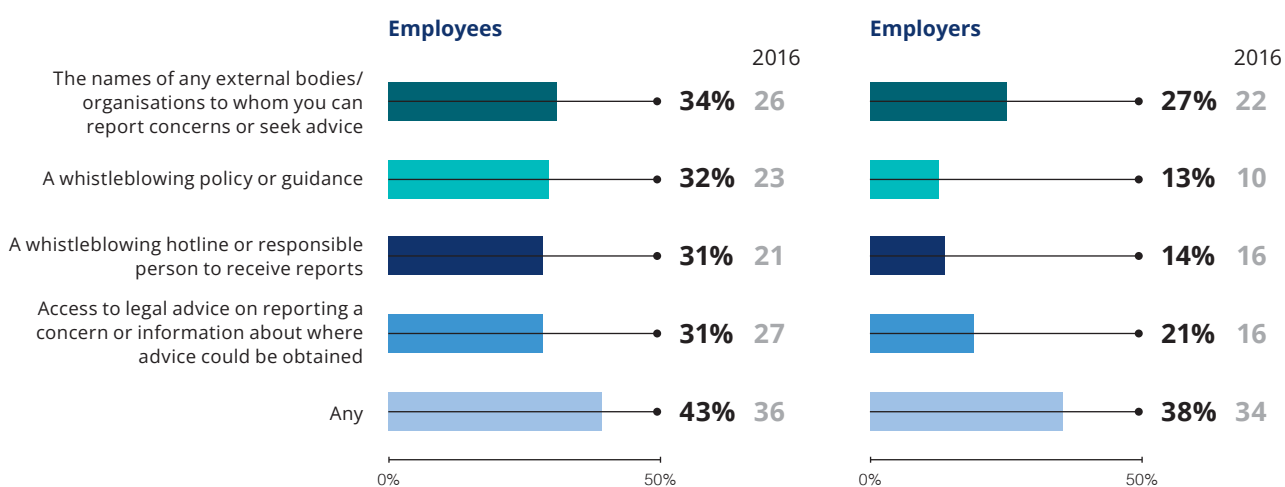
Familiarity with Protected Disclosures Act



There has been gradual improvement across several indicators assessing the integration of organisational systems and procedures to support whistleblowing. Among employees, reported access to at least one

form of support has risen to 43%, up from 36% in 2016. Employers also report modest growth in provision, with 38% indicating that some measures are in place—an increase from 34%.

Systems and Procedures in the Workplace



The most commonly cited provisions from both employees and employers are access to the names of external bodies or organisations to whom concerns can be reported (34% and 27% respectively), and the existence of a whistleblowing policy or guidance (32% and 13%). These represent an improvement since 2016, particularly from the employee perspective. It should also be noted that that amongst employers with more than 50 staff, 62% of employers stated that they had some policy or procedure in place.

Notwithstanding some progress in the adoption of employer policies and procedures, our regression analysis of survey data from 2016 and 2023 suggests that standalone internal systems—such as whistleblowing policies or hotlines—may be ineffective or even counterproductive if not accompanied by clear signposting to external, independent supports. This challenges common assumptions that formal policies and internal procedures alone suffice and underscores the importance of building employee trust in internal reporting mechanisms by encouraging them to seek external advice, if necessary. Employers must move beyond internal compliance tools and ensure access to independent sources of advice and support are visible and embedded in those same internal procedures. In other words, employers need to have the confidence in their own systems to tell their employees, ‘Don’t take our word for it...’

Conclusions

The 2023 Integrity at Work Survey presents a mixed picture of whistleblowing experiences and attitudes in Ireland. While organisational awareness of whistleblowing policies and employee familiarity with the Protected Disclosures Act have improved slightly since 2016, significant challenges remain. Reports of negative outcomes rose sharply, with nearly half of whistleblowers now saying they experienced detriment for speaking up. Although this may represent a more accurate reflection of long-term trends rather than any deterioration,

it highlights the urgent need to address lingering negative attitudes amongst both employers and employees through training, education and the implementation of policies and procedures.

However, the findings suggest that formal whistleblowing policies, in isolation, are insufficient. Employers must go beyond compliance-based approaches and ensure their reporting systems are seen as trustworthy, independent, and free from conflict of interest. This includes clearly signposting employees to external bodies or supports, ensuring confidentiality where possible, and fostering a culture where employees feel safe in raising concerns but can reasonably expect that action will be taken in response to them. Greater consistency is also needed between employer beliefs and behaviour - although many express support for whistleblowing in principle, the prevalence of negative attitudes suggests ongoing ambivalence towards speaking up.

Further research will be needed to understand the specific nature of the negative experiences reported by whistleblowers, including the types of harm suffered and the organisational responses that followed. Likewise, more detailed study is needed into the experiences of those who report wrongdoing in smaller firms, precarious work, and marginalised groups. To support evidence-based reform, policy makers and employers might also invest in further data collection, and collaborative learning to better promote whistleblowing and workplace accountability.

CONCLUSIONS AND GENERAL RECOMMENDATIONS

Public trust in democratic government is waning across the world, not merely due to isolated scandals, but because of a pervasive belief that elected officials are beholden to private interests. This cynicism leads to public apathy, lower voter turnout, and democratic backsliding. Recent years have witnessed a rise in far-right activity in Ireland, who frequently present themselves as antidotes to corrupt and ineffective government. To counter this, we have to address the root causes of corruption and implement long-overdue reforms aimed at cleaning up politics and business.

Ireland also plays a prominent role in facilitating global corruption. Our financial systems are being exploited with the willing support of professional enablers who help launder the proceeds from corruption and organised crime. This also threatens our national security as state capture is easier to achieve through buying its politicians with donations or misinforming its voters by taking control of their media.

Popular support for democracy is easily eroded through even the most minor of ethical lapses and the perception of a conflict of interest. And if safeguards are not in place, such perceptions—whether well-founded or not—can be exploited by those seeking to further undermine trust in our democracy and thereby weaken national security.

There has been progress since the last report, such as the creation of the Advisory Council against Economic Crime and Corruption and the ongoing development of Ireland's first multi-annual national Strategy to Combat Economic Crime and Corruption—both recommendations of the 2020 Hamilton Report. Other key reforms have languished however. While the 2022 Review of Ireland's Statutory Framework for Ethics in Public Office is a promising step, more needs to be done to advance the Public Sector Standards Bill. This should be addressed as a matter of urgency by both the Government and Oireachtas members. There is a continued need to introduce a range of measures that will help prevent, detect and address corruption in all its forms:

‘A cross-sectoral and partnership-driven approach is critical for addressing economic crime and corruption at scale. Proactive intelligence sharing among law enforcement agencies and other state bodies needs to improve if corruption and economic crime are to be properly detected and prosecuted.’

- The Public Sector Standards Bill should be re-introduced by the Government. The Bill should ensure that the Standards in Public Office Commission is empowered to sanction those who are found to have breached an obligation under the Act. The Bill should provide for a ban on any public official receiving gifts or entertainment above a token value during the course of their employment. Any new requirements to make declarations of interest should also cover any liabilities, as well as income and assets of public officials and their families.¹⁴⁴
- A cross-sectoral and partnership-driven approach is critical for addressing economic crime and corruption at scale. Proactive intelligence sharing among law enforcement agencies and other state bodies needs to improve if corruption and economic crime are to be properly detected and prosecuted. TI Ireland recommends that a unified National Anti-Corruption Bureau and anti-money laundering supervisory authority for should be established. Such measures should be introduced as part of a long-term national strategy aimed at preventing corruption and economic crime, or the use of Irish institutions to facilitate corruption overseas.
- Agencies such as SIPO and the Health Inspection Quality Authority should be provided with powers and resources to gather intelligence and investigate allegations of wrongdoing with or without a prior complaint from a member of the public.
- While local government auditing standards appear to have improved in recent years, there appears to be little or no promotion by local authorities of their statutory Fraud and Anti-Corruption Alert Plans. Promotion of these and other anti-corruption measures, including training and education, should be included as part of an independent overhaul of the local government ethics framework.
- Since predatory corruption is uncommon in Ireland, corruption is more often a conspiratorial crime and those that engage in it are unlikely to report unless there is a strong incentive to do so. Those implicated may be unwilling to report for fear that they will be charged themselves. TI Ireland recommends that initiatives modelled on the existing Cartel Immunity Programme be considered, which could encourage those implicated in corruption to assist in dismantling corrupt networks. In addition, Deferred Prosecution Agreements, subject to formal oversight, are a useful tool to hold corporations to account for corruption offences.
- The Register of Beneficial Ownership allowed access to information about the ultimate owners of companies in Ireland, which was formerly accessible to the general public. Media and civil society access to these registers has been widely acknowledged—including by the EU—as an important tool in the fight against money laundering and other illicit activities, as well as for corporate transparency more broadly. This access has since been severely restricted following a judgment of the Courts of Justice of the European Union in November 2022, effectively precluding

access to beneficial ownership information for journalists or civil society organisations. TI Ireland calls on the Government to allow journalists and civil society greater access to this information under the 'legitimate interest' basis as set out in the EU's recently agreed Anti-Money laundering Rule Book.

- The under-resourcing of the Garda National Economic Crime Bureau (GNECB)—including the Money Laundering Investigation Teams, the Anti-Bribery and Corruption Unit and, in particular, the Financial Intelligence Unit (FIU) poses a barrier to economic crime and corruption-related law enforcement. TI Ireland calls on the Government to provide adequate resourcing of these agencies to ensure that they have the capacity to investigate corruption.
- An effective strategic response to economic crime and corruption must be based upon an up-to-date assessment of the nature, extent and impact of the threats and risks they pose. This assessment in turn must be informed by adequate data, but Central Statistics Office data on the reporting and detection of corruption offences is not disaggregated from wider 'fraud, deception and related offences' in their crime statistics. There is no single, publicly available platform where journalists, civil society bodies or members of the public can obtain an authoritative breakdown of the number of corruption investigations, prosecutions and judgments. TI Ireland calls on the Government to mandate that disaggregated data on corruption reporting and detection is collected and published by the CSO.
- More emphasis should be placed on education and awareness-raising on the risks and costs associated with corruption and measures

aimed at stopping corruption across Irish society. This should include sustained public awareness raising initiatives involving civil society organisations; ongoing ethics training and advice for public officials including elected representatives; and continuous research on the efficacy of existing anti-corruption measures.

- TI Ireland will continue to support whistleblowers through the Speak Up Helpline, IAW, and TLAC. The demand on these services is continually growing however, and this demand cannot be supported without increased resources. TI Ireland is continually building on the sustainability of these programmes, but continued government and public support will be essential to sustain these programmes in the short to medium term.

This list is not exhaustive and should be considered along with the many other proposals highlighted in this report. It is also worth considering outstanding recommendations made by TI Ireland and other bodies including the Mahon Tribunal, OECD, Council of Europe and the European Commission when introducing reforms aimed at stopping corruption. However, reform—especially legal reform - should not be seen as an end in itself, but as a means to a more open and fairer society.

For more detailed data, information, analysis and policy recommendations please visit <http://transparency.ie/resources>.



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140 Institute of Business Ethics, "Ethics at Work: 2024 International Survey of Employees" (London, 2024), <https://www.ibe.org.uk/asset/1DB31EE6%2DC3FC%2D4D7D%2DA11155F2CC414B4.8E743345%2D87C4%2D4A39%2DBA1BFD41E65DCFB0/>.

141 Marcia P. Miceli and Janet P. Near, "An International Comparison of the Incidence of Public Sector Whistle-Blowing and the Prediction of Retaliation: Australia, Norway, and the US," *Australian Journal of Public Administration* 72, no. 4 (2013): 433–46, <https://doi.org/10.1111/1467-8500.12040>.

142 *Ibid*

143 See *Whistleblowing: The Inside Story*, Public Concern at Work and the University of Greenwich, 2013, https://gala.gre.ac.uk/id/eprint/10296/1/Whistleblowing_-_the_inside_story_FINAL.pdf

144 The example of Canada and Australia might be followed where the equivalent of €7,000 in liabilities is required to be disclosed by parliamentarians, senior office holders and their families. See <http://www.per.gov.ie/wp-content/uploads/International-Best-Practice.docx>

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