

TEAGASC GOOD FAITH REPORTING POLICY

1. Policy Statement and Purpose

Teagasc is committed to the highest standards of openness, probity and accountability and recognises that Authority members, managers and staff have a very important role to play in achieving this objective. Authority and staff members will be aware of the ethical and good business standards expected of them through the Code Conduct, which is available on the Tnet and will be provided to each individual on his/her appointment as appropriate.

Where staff members have issues of concern, Teagasc operates an open door policy and staff members are encouraged to raise normal concerns and grievances directly with their line managers or through the steps set out in the Teagasc Grievance Procedure or the Dignity at Work Policy, which are available on the Tnet and in the Staff Handbook. Teagasc also has a duty of care, however, to provide staff with an opportunity to safely voice concerns, in a responsible and effective manner, in the event of any action or suspected action taken within the organisation, which the individual genuinely believes shows serious malpractice or ethical wrong doing, but where the staff member may have concerns about raising the matter through the normal channels outlined above. This may be because the staff member feels that speaking up would be disloyal to their colleagues or the organisation itself or that their concerns will not be taken seriously or that their own position might be compromised if they raise the concern through the normal reporting or grievance procedures. This policy, which has been developed in response to good business practice and Teagasc obligations under the Code of Practice for the Governance of State Bodies, describes the mechanism for Teagasc staff to safely report suspected malpractice or ethical wrong doing and how Teagasc will protect staff should they report such suspected occurrences.

Matters to be considered under this policy might relate to allegations about the management of Teagasc or about the activities of Authority members, managers, other staff members, contractors, suppliers or customers, where such activities materially and adversely affect the work of these parties with Teagasc, or where alleged illegal or unethical acts may have been perpetrated or may be planned. Such allegations may concern, inter alia, questions of financial malpractice, serious breaches of policies, appropriate and agreed procedures, or significant departure from the statutory or other requirements for good governance.

2. Reporting Responsibility

Authority members and staff members should report any action or suspected action taken within the organisation, that is considered illegal, unethical or which they suspect violates any policy of the organisation.

A person reporting a suspected violation is presumed to act in good faith, without malice to Teagasc or any individual associated with Teagasc and have reasonable grounds that the information shared in reporting the incident indicates that a violation is believed to have occurred. Individuals should exercise due care to ensure the accuracy of the information they disclose, however, a person who makes a report does not have to prove that a violation has occurred. The individual making the disclosure should do so in the belief that it shows one or more of the following:

- That a criminal offence has been committed, is being committed, or is likely to be committed;
- That a person has (knowingly/intentionally) failed, is failing, or is likely to fail, to comply with any legal obligation to which he/she is subject;
- That a miscarriage of justice has occurred, is occurring, or is likely to occur;
- That the health and safety of any individual has been, is being, or is likely to be damaged. It must indicate a greater danger than is associated with the normal business of Teagasc, or a danger that is not usually associated with it;
- That information tending to show any matter falling within any one of the preceding paragraphs has been, is being, or is likely to be deliberately concealed;
- That there has been a serious violation of Teagasc Policy or Code of Conduct and or related violation.

If the person has a personal interest in the matter being reported, he/she should advise of any interest at the outset.

3. Protection for Staff members

This Policy is intended to encourage and enable staff members and others to raise serious concerns within Teagasc. Under this policy, Teagasc will ensure that no staff member, who in good faith reports a violation, shall suffer harassment, retaliation or adverse employment consequence, as a result of raising the concern. Provided the report is made in good faith, and the staff member reasonably believes that the information he/she has disclosed shows malpractice or impropriety or intent towards malpractice or impropriety, and he/she has made the disclosure to the appropriate person (in accordance with the procedure set out below), the employment position of the member of staff will not be disadvantaged because he/she has raised the concern. A manager or staff member, who retaliates, in any way, against someone who has reported a violation in good faith, will be subject to disciplinary/Dignity at Work proceedings up to and including termination of employment. If a colleague believes that an individual, who has made a good faith report of a violation or who has, in good faith, cooperated in the investigation of a reported violation, is suffering harassment, retaliation or adverse employment consequences, he/she should inform the Director, a Head of Directorate or the Chairman of the Audit Committee or Board member, as appropriate.

If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against the individual. However, if the investigation shows, or it subsequently becomes clear, that the allegation has been made maliciously, disciplinary action may be taken against the individual making the allegation.

4. Reporting Procedure

If you discover information which you believe shows serious malpractice or ethical wrong doing as provided for under this policy, you should contact the Chief Operations Officer. The Chief Operations Officer is responsible for overseeing the investigation and resolution of all reported disclosures and allegations and, at his discretion, shall advise the Director, Chairman of the Audit Committee or Chairman of the Authority, as considered appropriate. The Chief Operations Officer has direct access to the Chairman of the Board and the Audit Committee, if required. Alternatively, if you consider it is more appropriate, you may bring the issue directly to the attention of the Director, Chairman of the Audit Committee or Chairman of the Authority.

They may request that the matter be investigated under the Teagasc Policy for Fraud Investigation or by the Internal Auditor or by other appropriate professionals either internally or externally. In all cases, where a material allegation has been made, the Chief Operations Officer, Director, Chairman of the Audit Committee or Chairman of the Authority, as appropriate, will make a record of its receipt and of the subsequent action taken. If, on preliminary examination, the allegation is judged to be wholly without substance or merit, the allegation may be dismissed. The person making the allegation will be so informed.

The Audit Committee of the Authority shall address all reported concerns or complaints regarding accounting practices, internal controls and financial practices or auditing. The Chief Operations Officer shall immediately notify the Audit Committee of any such complaint and work with the Committee until the matter is resolved.

5. Confidentiality

As indicated above, violations or suspected violations under this policy should be reported on a confidential basis by the complainant to the Chief Operations Officer or, if considered more appropriate, directly to the Director, Chairman of the Audit Committee or Chairman of the Authority. Reports of suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Staff members should be aware that sometimes the investigation process reveals the source of the disclosure and the individual making the disclosure may need to provide a statement as part of the evidence if required. It may not be always possible to keep a disclosure confidential if there is an overriding reason to waive confidentiality.

6. Reported Violations – Feedback to Staff Member

The points below summarise the communications that a staff member can expect to receive following a disclosure.

- a. Staff member reports the disclosure to the Chief Operations Officer or other person (Director, Chairman of Audit Committee or Chairman of the Authority).
- b. The Chief Operations Officer, or other person to whom the matter has been reported (Director, Chairman of Audit Committee or Chairman of the Authority),

will issue a formal acknowledgement to the person making the disclosure within five business days of the matter being reported to them.

- c. The Chief Operations Officer, (or other person as above) will carry out a preliminary examination into the disclosure.
- d. Within one month of the disclosure being reported the person who made the disclosure will be provided with a status report.
- e. Following a preliminary examination, the Chief Operations Officer (or other person) will inform the person who made the disclosure as to whether the allegation requires investigation or is deemed to be wholly without substance or merit.

If the allegation is without merit, the person will be informed and the matter may be considered closed (ref: point 3 above).

If the allegation needs to be investigated in full, the person will be informed as to:

- The name of person(s) investigating the matter;
 - whether their future assistance is likely or not to be needed in any investigation and if so, how to contact the person investigating the violation;
 - If it is more appropriate for them to use the grievance procedure or any other procedure/policy in place in the organisation;
 - If a written summary of their reported suspected violation is required
- f. Following a full investigation the person who made the disclosure will be informed that the investigation is complete and where appropriate the action that will be taken.

It should be noted that it may not be possible to inform the staff member reporting the violation or suspected violation of the precise action to be taken, where this would infringe a duty of confidence owed to someone else. The process will be as open as possible subject to these constraints. Any matter reported under this policy will be promptly investigated, with due regard to the dignity of all concerned, and appropriate corrective action or disciplinary action, in line with Teagasc's disciplinary procedures, if warranted, will be taken following the investigation. It is not possible to lay down precise timescales or steps required for investigations, as this will depend on the nature of the issue. However, Teagasc will ensure that the investigators will use all reasonable speed as soon as possible without affecting the quality or depth of the investigation.