

# Whistleblowing Policy

<b>Owned and maintained by:</b>	Human Resources
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## Introduction

1. Audit Scotland encourages an open culture in dealings between its employees and all people with whom we engage. In particular, we recognise that effective and honest communication is essential if concerns about breaches or failures are to be effectively dealt with and the organisation's success ensured.
2. All of us at one time or another have concerns about what is happening at work. Usually these concerns are easily resolved. However, when they are about unlawful conduct, financial malpractice or actions that could damage the reputation of Audit Scotland it can be difficult to know what to do.
3. Audit Scotland has introduced this policy to enable all those who work with or within the organisation to raise their concerns about such malpractice at an early stage and in the right way. We would rather you raised the matter when it is just a concern rather than wait for proof.
4. There may be occasions when, due to individual acts, omissions or failings, it may be necessary to bring certain matters which give cause for serious concern to the attention of Audit Scotland. If you are concerned about an aspect of individual behaviour or Audit Scotland practice, you should raise it. Your concerns may fall under one (or more) of the following categories:
  - A criminal offence has been committed, is being committed or is likely to be committed.
  - A person has failed, is failing or is likely to fail to comply with any legal obligation to which he/she is subject.
  - A miscarriage of justice has occurred, is occurring or is likely to occur.
  - The health and safety of any individual has been, is being or is likely to be endangered.
  - A person has supplied, is supplying or is likely to supply Audit Scotland and / or client information, without appropriate authorisation.
  - The environment has been, is being or is likely to be damaged.
  - Information tending to show any matter falling within any of the above has been, is being or is likely to be deliberately concealed.

5. You may be worried about raising such issues or may want to keep the concerns to yourself, perhaps feeling it's none of your business or that it's only a suspicion. You may feel that raising the matter would be disloyal to colleagues, managers or the organisation. You may decide to say something but find you have spoken to the wrong person or raised the issue in the wrong way and are not sure what to do next.
6. If something is troubling you and you think we should know about it, please follow the section on how to raise a concern internally. However, if you are aggrieved about your personal position, please use the Grievance Policy within the staff handbook in ishare. This policy is primarily for concerns where the interests of others or of the organisation itself are at risk. It should be read in conjunction with our Counter Fraud Policy.

## Our Assurances to you

### Your safety

7. The Board and Management Team are committed to this policy. If you raise a genuine concern under this policy, you will not be at risk of losing your job or suffering any form of retribution as a result. Provided you are acting in the public interest, Audit Scotland are satisfied you had a genuine belief and no personal gain was involved, it does not matter if you are mistaken. Of course, we do not extend this assurance to someone who maliciously raises a matter they know is untrue.
8. If your concern is subsequently shown to be false or inaccurate, employees will be informed of the discrepancy between their report and the facts at hand.

### Your confidence

9. We will not tolerate the harassment or victimisation of anyone raising a genuine concern. However, we recognise that you may nonetheless want to raise a concern in confidence under this policy. If you ask us to protect your identity by keeping your confidence, we will not disclose it without your consent. If the situation arises where we are not able to resolve the concern without revealing your identity (e.g. because your evidence is needed in court), we will discuss with you whether and how we can proceed.
10. Remember if you do not tell us who you are, it is much more difficult for us to look into the matter, protect your position or give you feedback. Accordingly, while we will consider anonymous reports, this policy is not appropriate for concerns raised anonymously.
11. We strive to create a working environment that promotes dignity and respect for all. No form of bullying, harassment or victimisation will be tolerated against any member of staff on the grounds of them raising a concern.
12. If you believe that you are being subjected to a detriment as a result of raising concerns under this policy, you should raise the matter under the staff grievance policy and procedure, as appropriate. Any staff member who victimises or retaliates against those who have raised concerns under this policy will be subject to disciplinary action.

### How we will handle the matter

13. Once you have told us of your concern, we will look to assess what action should be taken. This may involve an internal inquiry or a more formal investigation. We will tell you who is handling the matter, how you can contact them and whether your further assistance may be needed. If you request, we will write to you summarising your concern and how we propose to handle it.
14. Due to the varied nature of these sorts of concerns, which may involve internal investigators and / or the police, it is not possible to lay down precise timescales for such investigations. The investigating officer will ensure that the investigations are undertaken as quickly as possible without affecting the quality and depth of those investigations.
15. When you raise the concern, you may be asked how you think the matter might best be resolved. If you do have any personal interest in the matter, you should tell us at the outset. If your concern falls more properly within the Grievance Policy, we will tell you.
16. While the purpose of this policy is to enable us to investigate possible malpractice and take appropriate steps to deal with it, we will give you as much feedback as we properly can.
17. If requested, we will confirm our response to you in writing. However, please note that we may not be able to tell you the precise action we take where this would infringe a duty of confidence owed by us to someone else.
18. We will keep summary details of each whistleblowing matter raised and investigated to enable annual reporting of disclosures made under this policy.

### How to raise a concern internally

19. Step one - If you have a concern about malpractice, we hope you will feel able to raise it first with your manager. This may be done orally or in writing.
20. Step two - If you feel unable to raise the matter with your manager, for whatever reason, please raise the matter with Diane McGiffen, Chief Operating Officer on 0131 625 1608. Please say if you want to raise the matter in confidence so that they can make appropriate arrangements.
21. Step three - If these channels have been followed and you still have concerns, or if you feel that the matter is so serious that you cannot discuss it with any of the above, please contact Heather Logan, Board Member on 07976 631836.

### Personal and Vicarious Liability

22. Amendments made to the Public Interest Disclosure Act 1998 which came into force in 2013 included new rules introducing personal and vicarious liability. These changes mean that individuals can face personal liability to whistleblowers, and employers can be “vicariously” liable for the acts of their staff (irrespective of whether the acts are done with their knowledge or approval).

### **Independent advice**

23. If you are unsure whether to use this procedure or you want independent advice at any stage, you may contact:
- your union (if applicable); or
  - the independent charity Protect (formally known as Public Concern at Work) on 020 3117 2520. Their lawyers can give you free confidential advice at any stage about how to raise a concern about serious malpractice at work. Alternatively, visit their [website](#).

### **External contacts**

24. While we hope this policy gives you the reassurance you need to raise such matters internally, we recognise that there may be circumstances where you can properly report matters to outside bodies, such as regulators or the police. Protect (or, if applicable, your union) will be able to advise you on such an option and on the circumstances in which you may be able to contact an outside body safely.

### **If you are dissatisfied**

25. If you are unhappy with our response, you can go to the other levels and bodies detailed in this policy. While we cannot guarantee we will respond to all matters in the way you might wish, we will try to handle all matters fairly and properly. By using this policy, you will help us achieve this.