

# **Westmeath County Council**



## **ANTI FRAUD AND CORRUPTION POLICY AND CONTINGENCY PLAN**

October 2017

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**Version Table**

Version number	Dated complete
1	25 <sup>th</sup> June 2007
2	22 <sup>nd</sup> September 2009
3	27 <sup>th</sup> April 2011
4	14 <sup>th</sup> March 2013
5	23 <sup>rd</sup> August 2015
6	October 2017

## 1. INTRODUCTION

This document details Westmeath County Council's policy towards detected or suspected acts of fraud or corruption, relating to members, employees and/or other persons in a position designated by the Chief Executive (e.g. consultants or others providing a service to a local authority). The policy has been in existence since June 2007 and was last updated in August 2015.

The Council must demonstrate clearly, that it is firmly committed to dealing with fraud and corruption and will deal equally with perpetrators internally and externally. It should be noted that there will be no distinction made in investigation and action between cases that generate financial benefits and those that do not.

## 2. FRAUD

No precise legal definition of fraud exists. It is for the court to determine in a particular instance whether fraud has occurred. For the purposes of this policy 'fraud' comprises the use of deception to obtain an unjust or illegal financial or personal advantage. This may or may not involve intentional misrepresentations affecting the financial statements or other records by one or more individuals among management, employees, members or third parties. Examples of what fraud may involve can be found at Appendix 1.

The three main types of fraud crimes are committed by means of:

- Documentation (forgeries, new accounts, loan frauds)
- Trickery, deceit and device (swindles, embezzlements)
- Fear, force or violence (threats, robberies, kidnaps)

## 3. CORRUPTION

Corruption is a specific type of fraud which involves two or more people where one party offers, gives, solicits or accepts any inducement, reward, advantage or benefit, financial or otherwise, which may influence the action of another. There are three main areas of concern with regards to corruption namely:

- Tendering and awarding of contracts,
- Appointment of consultants,
- Planning decisions and licences.

Examples of corruption may be found at [Appendix 2](#).

## 4. CULTURE

The culture of Westmeath County Council is fundamentally made up of three attributes namely:

- Accountability,
- Integrity, and
- Value.

#### **4.1 ACCOUNTABILITY**

Actions of local government employees, members and other persons working on behalf of the Council must be capable of withstanding comprehensive scrutiny. In other words, an individual is held responsible for any action or inaction by him/her in his/her line of duty to the Council.

#### **4.2 INTEGRITY**

Integrity implies not merely honesty but fair dealing and truthfulness. Each individual must demonstrate honest and ethical conduct in fulfilling his/her duties, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships.

#### **4.3 VALUE**

All members, employees and others in positions designated by the Chief Executive should be seen to be serving the common good. Therefore it is the role of all Council staff and members to work solely in the public interest and within the law in order to provide services efficiently, effectively and economically.

In accordance with this culture, the Council is committed to eliminating wrongdoing within the organisation and ensuring that all allegations received, including those by anonymous means will be treated in an appropriate manner.

### **5. PROTECTED DISCLOSURES**

The Protected Disclosures Act, 2014 (PDA) provides a framework within which workers can raise concerns about potential wrongdoings. The legislation provides a comprehensive suite of employment and other protections to ‘whistle-blowers’ who are at risk of being penalised by their employer or who suffer detriment for raising concerns. A protected disclosure is defined in the PDA as a disclosure of information that, in the reasonable belief of the employee, tends to show one or more ‘relevant wrongdoings’ that came to their attention in the workplace and are disclosed in the manner prescribed in the PDA.

In Section 5 of the Protected Disclosures Act, 2014 the following matters are ‘relevant wrongdoings’:

- That an offence has been, is being or is likely to be committed.
- That a person has failed, is failing or is likely to fail to comply with any legal obligation, other than one arising under the worker’s contract of employment or other contract whereby the worker undertakes to do or perform personally any work or services.
- 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 endangered.
- That the environment has been, is being or is likely to be damaged.

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- That an unlawful or otherwise improper use of funds or resources of a public body, or other public money, has occurred, is occurring or is likely to occur.
- That an act or omission by or on behalf of a public body is oppressive, discriminatory, grossly negligent or constitutes gross mismanagement.
- That information tending to show any matter falling within any of the preceding paragraphs has been, is being or is likely to be concealed or destroyed.

Westmeath County Council established the [Westmeath County Council Protected Disclosures Policy and Procedures](#), in accordance with Section 21(1) of the Protected Disclosures Act 2014.

This updated policy was established in May 2017 and all matters pertaining to Protected Disclosures are contained within the policy, including:

- Definitions under the Protected Disclosures Act, 2014
- Designated Officer to Receive Disclosures. The contact details of the Designated Officer to Receive Disclosures are:
  - ➔ Pat Keating, Senior Executive Officer, Civic Offices, Athlone, Co. Westmeath.  
Tel 09064 42152 or e-mail [pkeating@westmeathcoco.ie](mailto:pkeating@westmeathcoco.ie)
- Workers outside the Council Reporting Concerns
- False Allegations
- Protection from dismissal/penalisation
- Records Management
- All Procedures
- Support and Advice
- Confidentiality
- Raising a Concern Externally
- Audit Committee Protocol

## 6. ETHICAL FRAMEWORK FOR LOCAL GOVERNMENT SERVICE

Part 15 of the Local Government Act 2001 sets out an Ethical Framework for the Local Government Service, specific to local authority members, managers and employees.

This framework requires all elected members and relevant employees to prepare and furnish to the Ethics Registrar a declaration of interests by the last day of February each year. A public register is compiled from the completed declarations submitted. The Ethics Registrar is responsible for maintaining the Register and will write to members and relevant employees annually to update the Register.

Section 170 of the Local Government Act 2001 states “ An employee or member of a local authority shall not seek, exact or accept from any person, other than from the local authority concerned, any remuneration, fee, reward or other favour or anything done or not done by virtue of his or her employment or office”. See [Appendix 4](#) for examples of relevant legislation.

## **7. PREVENTION**

Prevention is the key to ensuring an environment free from fraud and corruption. As such all stakeholders of Westmeath County Council have a role to play. Stakeholders should raise the issue of suspected fraud or possible corruption with any one or all of the following parties;

- ◆ Chief Executive
- ◆ Director of Services
- ◆ Internal Auditor

Individuals reporting suspected or possible activities should rest assured that concerns raised will be dealt with and that their anonymity will be protected. However it should be noted that abusing this process by making unfounded allegations or by deterring others from reporting genuine concerns will be treated seriously.

### **7.1 THE ROLE OF ELECTED MEMBERS**

The general conduct and behaviour of the elected members in carrying out their role is an important indicator by which the honesty, integrity, impartiality and performance of Local Government is judged and public trust maintained. The Code of Conduct for Councillors should be adhered to at all times, with these core values underpinning the work and role of the Elected Member.

Members in carrying out their role should abide by this code and:-

- Act in a way which enhances public trust and confidence;
- Avoid conflicts of interest and never seek to use improper influence;
- Make decisions based solely on consideration of the public interest and the common good;
- Serve their local authority and its people conscientiously, honestly and with impartiality;
- Promote equality and avoid bias;
- Perform their functions in a responsible and diligent manner; and
- Treat their colleagues and local authority employees with courtesy and respect.

### **7.2 THE ROLE OF DIRECTORS OF SERVICES**

It is the responsibility of the Directors of Services to take such steps as are reasonably available to them to prevent and detect fraud and corruption. This includes;

- ◆ The communication and implementation of this policy in addition to all other Westmeath County Council policies, rules and regulations in their work area. Directors of Services are also responsible for ensuring that all employees are aware of the Council's personnel policies and procedures.
- ◆ Ensuring staff understand their responsibilities, through adequate training, supervision, written procedures and job descriptions.

- ◆ Management/Directors of Services are expected to create an environment in which they may be easily approached by staff with any concerns relating to suspected irregularities.
- ◆ Taking steps to provide reasonable assurance that the activities of the organisation are conducted honestly and that its assets are safeguarded.
- ◆ Establishing arrangements designed to deter fraudulent or other dishonest conduct and to detect any that occur.
- ◆ Frequently reviewing and updating the Risk Register by examining risks within their remit. Such risk assessment(s) are an integral part of identifying areas vulnerable to fraud and corruption including the likelihood and impact of its occurrence.
- ◆ Responding positively to recommendations made and advice given by Internal and External Audit. Ensure that agreed internal and external audit recommendations are expeditiously addressed and implemented. In addition Directors of Services and officers have a responsibility to provide information required by the auditors. **It is a criminal offence to give an auditor information or explanations which are misleading, false or deceptive.**
- ◆ Ensuring that to the best of their knowledge and belief, financial information whether used in the entity or for financial reporting is reliable.
- ◆ Management are also responsible for the preparation of financial statements that give a true and fair view of the state of the affairs of the organisation and of its profit or loss for the financial year.
- ◆ Examine the need to rotate staff at all levels in areas with a potential for fraud.

### **7.3 THE ROLE OF EMPLOYEES**

Each employee is governed in their work by the Code of Conduct for Employees and other policies on conduct and communications. The core values underlying the code include honesty, impartiality, integrity and serving the common good. Included in the Council policies, are guidelines on gifts and hospitality and codes of conduct associated with professional and personal conduct and conflict of interest. These are issued to all employees when they commence employment with the Council. Staff awareness of policy and procedures is fundamental to the effective operation of systems. In addition employees are responsible for ensuring that instructions given by management, especially relating to the safeguarding of assets are abided by.

Employees should:

- Inform their line manager of any gifts/hospitality offered (other than what is clearly a modest token).
- Inform their line manager of any outside interests that may conflict or impinge on their duties.



- Make management aware of any concerns they have about the conduct of Council affairs or the use of Council assets and resources.
  - Alert their line manager and /or the Internal Auditor to fraud or suspected fraud.
  - Comply with the Council's policy on Internet and E-Mail usage.
  - Report any knowledge or valid suspicions of the existence of fraud or corruption in the work place to Internal Audit or appropriate Director of Service.
  - Alert management to weaknesses in control systems.
- Assist in any investigation that may arise in respect of fraud or suspected fraud.

It is the responsibility of the Head of Information Systems to have a policy in place to ensure that the proper controls, practices, and procedures exist to protect the Council against computer fraud and also to ensure that security measures are in place to protect the availability, confidentiality and integrity of IS systems and data.

#### **7.4 THE ROLE OF INTERNAL AUDIT**

Internal audit plays an important preventative role in providing reasonable assurance that appropriate systems and procedures are in place to prevent and deter fraud and corruption. Internal audit investigates all cases of suspected financial irregularity, fraud or corruption in accordance with agreed procedures.

In relation to any investigation Internal Audit may:

- ◆ Enter at all reasonable times any Council premises or land,
- ◆ Have access to all records, documentation and correspondence relating to any financial and/or other transactions as considered necessary,
- ◆ Have access to records belonging to third parties, such as contractors, if required, for providing sufficient audit evidence in the course of an audit assignment,
- ◆ Require and receive such explanations as are regarded necessary relating to any matter under examination,
- ◆ Require any employee of the Council to account for cash, stock or any other Council property under his/her control or possession,

Internal Audit liaises with management to provide recommendations for procedures to reduce risks and prevent losses to the organisation. Internal Audit is governed by a Charter which sets out its roles and responsibilities.

#### **7.5 THE ROLE OF THE AUDIT COMMITTEE**

In relation to the prevention of Fraud and Corruption the Audit Committee's role is to;

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- ◆ Ensure the organisation has an anti-fraud and corruption policy in place.
- ◆ Ensure the organisation has a fraud and corruption contingency plan.
- ◆ Ensure the policy and plan are reviewed on a frequent basis i.e. at least every two years.
- ◆ Ascertain the appropriateness of the policy to the organisation.
- ◆ Verify the communication of the policy to all relevant parties.
- ◆ Monitor and review the effectiveness of the Internal Audit function as it relates to the prevention or detection of fraud or corruption.
- ◆ Ascertain whether or not the policy is being applied in practice.
- ◆ In accordance with the WCC Audit Committee Protocol for Protected Disclosures, the Chairperson of the Audit Committee should refer any protected disclosures received to the Officer designated to receive Protected Disclosures.

The Audit Committee is also governed by a Charter which sets out its roles and responsibilities.

### **7.6 THE ROLE OF EXTERNAL AUDIT**

It is not the function of an External Auditor to prevent fraud and corruption. The fact that an audit is carried out may however act as a deterrent.

The external auditors plan, perform and evaluate their audit work in order to have a reasonable expectation of detecting material misstatements in the financial statements arising from fraud. However, an audit cannot be expected to detect all instances of fraudulent or dishonest behaviour.

Where External Auditors are required to investigate an alleged fraud or corruption event they will operate within legislation and their codes of conduct.

### **7.7 THE ROLE OF THE PUBLIC**

This policy, although mainly related to parties within or associated with the Council, enables concerns raised by the public to be investigated appropriately.

## **7.8 CONFLICTS OF INTEREST**

Elected members and employees must ensure that they avoid situations where there is a potential for a conflict of interest. Such situations can arise with externalisation of services, internal tendering, planning and land issues etc. Individuals must never seek to use their official position so as to benefit improperly themselves or others with whom they have personal, family or other ties. Similarly members and staff must not use or disclose confidential information acquired during their term of office or employment to their advantage or for the advantage of third parties.

## **8. DETERRENCE**

### **8.1 PROSECUTION**

In terms of proceedings the Council will ensure consistency in its action in specific cases and to deter others from committing offences against the organisation.

### **8.2 DISCIPLINARY ACTION**

Theft, fraud and corruption are serious offences which may constitute gross misconduct against the organisation. Any individual found to have committed such offence(s) will face disciplinary action and/or criminal proceedings depending on the severity of the case in question. Where the Council has suffered a financial loss due to theft, fraud or corruption the entity will consider the recovery of the loss.

### **8.3 DETECTION AND INVESTIGATION**

Internal audit plays an important role in the detection of fraud and corruption. Internal audit has the authority to carry out specific fraud and corruption tests, spot checks and unannounced visits. Investigations may only be carried out by competent persons at the Chief Executive's request.

In addition to internal audit there are numerous systems and management controls in place to deter fraud and corruption. However, it is often the vigilance of employees and members of the public that aids detection. As a result any allegations of improper behaviour will be dealt with in accordance with [Appendix 1](#).

## **9. CONFIDENTIALITY**

Where an individual becomes aware of, or suspects that there may be, instances of fraudulent conduct, they should report same to the Internal Auditor and/or the appropriate Director of Service.

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An employee/worker may also choose to participate in the process that pertains to Protected Disclosures. (See section 5 on page 4 of this document).

When discussing with management, findings which indicate the possibility of fraud, it is imperative that as far as possible there is **no communication** with any person who may be implicated in the events which are under investigation.

### 10. REPORTING

In accordance with [Appendix 1](#), it is the responsibility of any one or all of the following individuals to notify An Garda Síochána, if there is sufficient evidence that fraud or corruption have occurred;

- ◆ Chief Executive and/or
- ◆ Chairperson of the Audit Committee and/or
- ◆ Internal Auditor and/or
- ◆ Cathaoirleach of Westmeath County Council

### 11. CONCLUSION

Westmeath County Council has always prided itself on setting and maintaining high standards with a culture of accountability, integrity and value. This policy supports the Council's aim to maintain an honest organisation, free from fraud and corruption in the work place, and in carrying out its duties to the general public.

This policy statement will be reviewed on a regular basis, with a maximum of two years between each review. The next review date is October 2019.

## ***APPENDIX 1: FRAUD AND CORRUPTION CONTINGENCY PLAN***

All Elected Members and Employees of Westmeath County Council have a responsibility to report suspected fraud or corruption.

Note: Any individual suspecting fraud or corruption should not under any circumstances, attempt to carry out their own investigations.

### **Reporting of suspected Fraud or Corruption**

1. Suspicions of Fraud and/or evidence should be reported to the Internal Auditor and/or the appropriate Director of Service.
2. Recipient must forward information obtained to Chief Executive.
3. The Chief Executive and/or Internal Auditor should document information reported.
4. Decisions regarding the appropriate form of investigation are a matter for the Chief Executive in consultation with the Chairperson of the Audit Committee and/or the Internal Auditor.

### **Fraud and Corruption Investigation - Checklist**

- Obtain an understanding of the nature of the event and the circumstances in which it occurred.
- Examine the likelihood of the occurrence of fraud or corruption.
- Evaluate the possible effect in terms of money and reputation.
- Identify the type of fraud or corruption in question.
- Identify the person(s) involved.
- Maintain utmost confidentiality.
- Take steps to minimise any immediate further losses if possible without alerting suspect(s).
- Consider legal implications.
- Initiate investigation to establish substance of allegation.
- Determine the extent to which it is realistic to expect that further investigation is likely to clarify the position.
- Ensure that investigating team have adequate resources.

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- Having regard to the seriousness of the suspected offence to consider in consultation with Chief Executive, suspension on full pay pending a full investigation.
- Secure all evidence.
- Identify all internal and external sources of information and evidence.
- Prepare for interviews.
  - Allow the interviewee adequate notice for each interview as deemed fair and reasonable - but generally not less than one working day.
  - Do not interview one to one – all interviewees must be given the opportunity to have a witness/representative.
  - Ensure there are at least two interviewers.
  - Keep detailed minutes of meetings and conversations with all those involved.
- It is the responsibility of any one or all of the following persons to inform An Garda Síochána if there is sufficient evidence that fraud or corruption has occurred; Chief Executive and/or Chairperson of the Audit Committee and/or Internal Auditor and/or Cathaoirleach of Westmeath County Council. If the matter is referred, all evidence collected at this point should be made available to An Garda Síochána.
- Disciplinary action will be taken against all persons whose fraudulent and/or corrupt activity(s) affect Westmeath County Council.
- Recovery of funds and/or assets will be sought after where relevant.
- If enquiry is inconclusive, consider internal measures to be taken e.g. further investigation, changes in procedures, disciplinary action, transfer of staff, external reporting requirements.
- On completion of investigation, review the process and consider improvements to the approach adopted.
- Findings of all investigations conducted regardless of the outcome must be reported to the Chief Executive within a reasonable timeframe.
- Any individual, auditor or otherwise has a statutory duty to take the initiative to report to the appropriate authorities suspected money-laundering related to drug trafficking and/or terrorism. A failure to report in these circumstances is itself a criminal offence. Similarly, report to An Garda Síochána, all relevant offences under Section 19 of the Criminal Justice Act 2011.

## ***APPENDIX 2: EXAMPLES OF FRAUD***

**Internal Fraud** examples would include;

- Failing to record any leave type on the leave system in operation.
- Falsification of travel and subsistence and/or any other expense claims.
- Vendor, supplier or procurement fraud.
- Failure to record/account for monies received.
- Dealing inappropriately with claims.
- Collusion.
- Forgery.
- Override of controls so as to benefit self or another.
- Misrepresentations being made to an auditor.
- Falsification or alteration of accounting records or other documents.
- Misappropriation of assets; theft of physical stock; information theft.
- Suppression or omission of the effects of transactions from records or documents.
- Recording of transactions without substance.
- Intentional misapplication of accounting policies.
- Wilful misrepresentations of transactions on the entity's state of affairs.
- Misuse of Council's corporate cards (Credit Card, Fuel Card, Low Value Purchase Card).
- Regulatory or compliance breach.
- Internal financial fraud; Financial mismanagement.

**External Fraud** may be defined as fraud committed against the Council by persons outside the organisation.

Examples would include;

- False or exaggerated compensation claims.
- False statement(s) in grant applications.

***NOTE: THIS LIST IS NOT EXHAUSTIVE.***



### **APPENDIX 3: EXAMPLES OF CORRUPTION**

- Arrange for a colleague or any other person to record your attendance within Core in order to disguise the fact that you were not present at work.
- Accept or solicit a bribe.
- Leaking of confidential information which may directly or indirectly influence the action of any person.
- Collusion to steal or misuse local authority resources.
- Improper or unauthorised use of funds and/or assets.
- A miscarriage of justice.
- Office holder or government employee acts in an official capacity for his or her own personal gain.

**Note: This list is not exhaustive.**

#### **EXAMPLES OF ACTIVITIES PRONE TO CORRUPTION INCLUDE:**

- Disposal of assets;
- Grant of planning permission;
- Administration of contracts and consultancies;
- Procurement of goods and services; and
- Staff appointments and promotions.

## **APPENDIX 4: EXAMPLES OF RELEVANT LEGISLATION**

### **The Ethics Framework Part 15 of the Local Government Act 2001;**

Section 170 states that an employee or a member of a local authority or of a committee of a local authority shall not seek, exact or accept from any person, other than from the local authority concerned, any remuneration, fee, reward or other favour for anything done or not done by virtue of his/her employment or office.

Section 171 requires all relevant employees or members of a local authority to complete an annual written declaration in the form prescribed by regulations made by the Minister, signed and dated by him/her and containing;

- Particulars of his/her declarable interest, and
- An undertaking by him/her to have regard to and be guided by the relevant code of conduct in the exercise of his/her functions.

**Code of Conduct for Members** – June 2004 was introduced in accordance with the Local Government Act 2001. The purpose of the Code is to set out principles and standards of conduct and integrity for councillors, to inform the public of the conduct it is entitled to expect and uphold public confidence in local government.

**Code of Conduct for Employees** – January 2007 was also introduced in accordance with the Local Government Act 2001. The purpose of the Code is to set out principles and standards of conduct and integrity for local authority employees, to inform the public of the conduct it is entitled to expect and uphold public confidence in local government.

### **Criminal Justice Act 2011;**

Section 19 states that a person shall be guilty of an offence if he or she has information which he or she knows or believes might be of material assistance in –

- a. preventing the commission by any other person of a relevant offence, or
- b. securing the apprehension, prosecution or conviction of any other person for a relevant offence,

and fails without reasonable excuse to disclose that information as soon as it is practicable to do so to a member of the Garda Síochána.

See schedule 1, of the Criminal Justice Act 2011 for a list of Relevant Offences.

**Protected Disclosures Act 2014;**

- An Act to make provision for and in connection with the protection of persons from the taking of action against them in respect of the making of certain disclosures in the public interest and for connected purposes.
- Section 21 requires every public body to establish and maintain procedures for the making of protected disclosures by workers who are or were employed by the public body and for dealing with such disclosures.

**Note: This list is not exhaustive.**