

Summary of how the Comptroller and Auditor General will deal with a whistleblowing concern

If you have a concern about the proper conduct of public business, value for money, fraud and corruption in the public sector which has occurred, is occurring or is likely to occur you may raise your concern with the Comptroller and Auditor General.

If you work for the organisation you are raising concerns about the disclosure may be a protected disclosure.

We follow the same process for all whistleblowing disclosures, whether they may be a protected disclosure or not.

Concerns raised with us will vary from case to case and so our response will also vary

We will respect the confidentiality wishes of whistleblowers. We will always ask the you to confirm in writing whether you are content for your name or contact details to be shared.

To help us decide what to do we consider:

- our remit and legal right to access to the organisation(s);
- whether other organisations are doing similar investigations;
- the impact of the issues on the accuracy, regularity and completeness of the body's financial statements;
- the types of concern raised:
- whether the concerns are a personal issue or a wider systemic concern;
- our existing knowledge; and
- the resources involved and the likely scale of the task.

We will decide what action, if any, to take. For example, we may:

- already know enough about the concern to respond to you;
- be able to incorporate your concern in an existing piece of work;
- undertake some initial inquiries to understand better the concerns;
- may carry out some work or instigate a formal investigation;
- refer your concerns to an alternative body;
- redirect you to a more appropriate organisation; or
- decide there is no action for us to take

We will keep you informed throughout the process and at the end of our work we let you know the outcome to the extent that we are able.