



WHISTLEBLOWING POLICY

1. ABOUT THIS POLICY

- 1.1 The Taxation Disciplinary Board ("TDB") is committed to conducting its work with honesty and integrity and expects all personnel to maintain high standards. However, all organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential to prevent such situations from occurring and to address them when they do occur.
- 1.2 This policy covers all directors, employees, panel members, contractors and consultants ("TDB Personnel")
- 1.3 This policy does not form part of any contract of employment or contract of engagement and may be amended at any time.

2. AIMS OF THIS POLICY

- 2.1 The aims of this policy are:
 - (a) To encourage reporting of suspected wrongdoing as soon as possible, in the knowledge that concerns will be taken seriously and investigated as appropriate, and that confidentiality will be respected.
 - (b) To provide guidance as to how to raise those concerns.
 - (c) To reassure that genuine concerns can be raised without fear of reprisals, even if they turn out to be mistaken.

3. PERSONNEL RESPONSIBLE FOR THE POLICY

- 3.1 The Board of Directors has overall responsibility for this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.
- 3.2 The Whistleblowing Officer has day-to-day operational responsibility for this policy

and must ensure that anyone who may deal with concerns or investigations under this policy receives regular and appropriate training.

- 3.3 The Whistleblowing Officer, in conjunction with the Board of Directors should review this policy from a legal and operational perspective at least once a year.
- 3.4 TDB Personnel are responsible for the success of this policy and should ensure that they use it to disclose any suspected danger or wrongdoing.
- 3.5 TDB Personnel are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions, and queries should be addressed to the Whistleblowing Officer.

4. WHAT IS WHISTLEBLOWING?

- 4.1 Whistleblowing is the disclosure of information which relates to suspected wrongdoing or dangers at work. This may include:
 - criminal activity;
 - failure to comply with any legal or professional obligation or regulatory requirements (including The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 as amended);
 - miscarriages of justice;
 - danger to health and safety;
 - damage to the environment;
 - bribery under our Anti Bribery Policy;
 - facilitating tax evasion;
 - financial fraud or mismanagement;
 - breach of our internal policies and procedures;
 - conduct likely to damage TDB's reputation or financial wellbeing;
 - unauthorised disclosure of confidential information;
 - negligence; and
 - the deliberate concealment of any of the above matters.
- 4.2 A whistleblower is a person who raises a genuine concern relating to any of the above. Genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a whistleblowing concern) should be reported in accordance with this policy.
- 4.3 This policy should not be used for complaints relating to personal circumstances, which should be reported in accordance with the Grievance Procedure.

5. RAISING A WHISTLEBLOWING CONCERN

- 5.1 TDB hope that in many cases concerns can be raised initially with the Executive Director. Concerns may be made in person or in writing and may be resolved quickly and effectively. In some cases, the matter may be referred to the Whistleblowing Officer.
- 5.2 However, where the matter is more serious, or the Executive Director has not addressed the concern, or for any other reason, the concern should be referred to the Whistleblowing Officer. Contact details are given at the end of this document.
- 5.3 A meeting will be arranged as soon as possible to discuss the concern. A colleague or union representative may also attend the meeting if required but must respect the confidentiality of the disclosure and any subsequent investigation.
- 5.4 A written summary of the concern will be made, and a copy provided after the meeting together with an indication of how it is proposed the matter is dealt with.
- 5.5 Sponsoring Bodies Whistleblowing Policy. The TDB's sponsoring bodies each have their own Whistleblowing Policy. Links to their sites can be found at the end of this document.

6. CONFIDENTIALITY

- 6.1 TDB Personnel should feel able to voice whistleblowing concerns openly under this policy. However, every effort will be made to keep identities secret where a concern is raised confidentially. If it is necessary for anyone investigating the concern to know the identity of the whistleblower this will be discussed with the whistleblower.
- 6.2 Anonymous disclosures by TDB Personnel are not encouraged. Proper investigation may be more difficult if further information cannot be obtained. It is also more difficult to establish whether any allegations are well founded. Whistleblowers who are concerned about possible reprisals if their identity is revealed should come forward to the Whistleblowing Officer and appropriate measures can then be taken to preserve confidentiality.
- 6.3 Advice can be sought from Protect, the independent whistleblowing charity, who offer a confidential helpline. Their contact details are at the end of this policy.

7. INVESTIGATION AND OUTCOME

- 7.1 Once a concern has been raised, an initial assessment to determine the scope of any investigation will be conducted. The Whistleblower will be informed of the outcome

of the assessment and may be required to attend additional meetings in order to provide further information.

- 7.2 In some cases, an investigator or team of investigators including personnel with relevant experience of investigations or specialist knowledge of the subject matter may be appointed. The investigator(s) may make recommendations for change to minimise the risk of future wrongdoing.
- 7.3 The Whistleblower will be kept informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent specific details of the investigation or any disciplinary action taken as a result being given. Any information about the investigation should be treated as confidential.
- 7.4 If it is decided that a whistleblower has made false allegations maliciously, the whistleblower will be subject to disciplinary action.

8. IF YOU ARE NOT SATISFIED

- 8.1 The outcome sought cannot be guaranteed however the concern will be dealt with fairly and in an appropriate way.
- 8.2 If a whistleblower is not happy with the way in which the concern has been managed, it should be raised with the Whistleblowing Officer or the Chair of the Board of Directors. Contact details are set out at the end of this policy.

9. EXTERNAL DISCLOSURES

- 9.1 The aim of this policy is to provide an internal mechanism for reporting, investigating, and remedying any wrongdoing in the workplace. In most cases it should not be necessary to alert anyone externally.
- 9.2 The law recognises that in some circumstances it may be appropriate for concerns to be reported to an external body such as a regulator. It will very rarely if ever be appropriate to alert the media. TDB Personnel are strongly encouraged to seek advice before reporting a concern to anyone external. The independent whistleblowing charity, Protect, operates a confidential helpline. They also have a list of prescribed regulators for reporting certain types of concern. Their contact details are at the end of this policy.
- 9.3 Whistleblowing concerns usually relate to the conduct of TDB Personnel, but they may sometimes relate to the actions of a third party, such as a supplier or service provider. In some circumstances there is protection where the matter is raised with the third party directly. However, such concerns should be reported internally first.

The Executive Director or Whistleblowing Officer can provide guidance.

10. PROTECTION AND SUPPORT FOR WHISTLEBLOWERS

- 10.1 It is understandable that whistleblowers are sometimes worried about possible repercussions. Openness is encouraged and TDB Personnel who raise genuine concerns under this policy will be supported, even if they turn out to be mistaken.
- 10.2 Whistleblowers must not suffer any detrimental treatment as a result of raising a concern. Detrimental treatment includes dismissal, disciplinary action, threats, or other unfavourable treatment connected with raising a concern. If any such treatment is suffered, the Whistleblowing Officer should be informed immediately. If the matter is not remedied it should be raised formally using TDB's Grievance Procedure.
- 10.3 TDB Personnel must not threaten or retaliate against whistleblowers in any way. Any such conduct may be subject to disciplinary action. In some cases, the whistleblower could have a right to sue for compensation in an employment tribunal.

11. FURTHER CONTACTS

Executive Director	admin@tax-board.org.uk
TDB Whistleblowing Officer	Sean Ferguson sferguson@tax-board.org.uk
CIOT Whistleblowing Policy ATT Whistleblowing Policy	www.tax.org.uk/whistleblowing www.att.org.uk/whistleblowing-policy-now-referred-disclosures
Board of Directors	Tom Hayhoe (Chair) Email: thayhoe@tax-board.org.uk
Protect (Independent whistleblowing charity)	Helpline: 0203 117 2520 E-mail: whistle@protect-advice.org.uk Website: www.protect-advice.org.uk

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