

# **The Prescribed Persons (Reports on Disclosure of Information) Regulations 2017**

Annual Report

1 April 2019 – 31 March 2020

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## 1. Introduction

The Prescribed Persons (Reports on Disclosures of Information) Regulations 2017 (the “**Regulations**”) provide that with effect from reporting periods beginning on or after 1 April 2018, auditors of larger authorities are required to report annually on workers’ disclosures that they have received. The report must be published within six months of the end of the reporting period.

Larger authorities are those listed in Schedule 2 of the Local Audit and Accountability Act 2014 (the “**Act**”) that are not smaller authorities (defined as those authorities whose gross income and gross expenditure for the relevant financial year do not exceed £6.5million).

## 2. Report

This report covers workers' disclosures received during the period between 1 April 2019 and 31 March 2020 (the "**Period**") and complies with the reporting requirements contained in section 5 of the Regulations (reproduced at Appendix A).

During the Period:

1. We received one workers' disclosure of information that related to a larger authority during the Period. We reasonably believed that it was a qualifying disclosure within section 43B of the Employment Rights Act 1996 and fell within matters in respect of which EY is a prescribed person.
2. We have liaised with the Police as the other notified proscribed person and conducted further enquiries into the information provided prior to concluding the audit.
3. There was no impact from the above disclosure on our ability during the reporting period to perform our functions as auditor of the larger authorities.

### 3. Functions and objectives

At Ernst & Young we have a role as appointed local auditors to larger authorities. The responsibilities of local auditors are derived from statute, principally the Local Audit and Accountability Act 2014 and from the code of Audit Practice issued by the National Audit Office on behalf of the Comptroller & Auditor General.

Ernst & Young LLP is a prescribed person in our role as auditors appointed to audit the accounts of larger authorities.

## 4. Appendix A – Content of Report

Section 5 of the Prescribed Persons (Reports on Disclosures of Information) Regulations 2017 provides:

### ***“Content of report”***

5. *The report must contain, without including any information in the report that would identify a worker who has made a disclosure of information, or an employer or other person in respect of whom a disclosure of information has been made—*
  - (a) *the number of workers’ disclosures received during the reporting period that the relevant prescribed person reasonably believes are—*
    - (i) *qualifying disclosures within the meaning of section 43B of the Employment Rights Act 1996(1); and*
    - (ii) *which fall within the matters in respect of which that person is so prescribed;*
  - (b) *the number of those disclosures in relation to which the relevant prescribed person decided during the reporting period to take further action;*
  - (c) *a summary of—*
    - (i) *the action that the relevant prescribed person has taken during the reporting period in respect of the workers’ disclosures; and*
    - (ii) *how workers’ disclosures have impacted on the relevant prescribed person’s ability to perform its functions and meet its objectives during the reporting period;*
  - (d) *an explanation of the functions and objectives of the relevant prescribed person.”*