

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

Annual Report

1 April 2020 – 31 March 2021

Contents

1. Introduction	1
2. Report.....	2
3. Functions and objectives	3
4. Appendix A – Content of Report	4

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 the 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 2020 and 31 March 2021 (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 two workers' disclosures of information that related to larger authorities during the Period. We reasonably believed that they were qualifying disclosures within section 43B of the Employment Rights Act 1996 and related to matters in respect of which EY is a prescribed person.
2. We conducted further enquiries into the information provided prior to concluding the audits.
3. There was no impact from the disclosures 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.”

EY | Building a better working world

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets. Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

Ernst & Young LLP

The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member firm of Ernst & Young Global Limited.

Ernst & Young LLP, 1 More London Place, London, SE1 2AF.

© 2021 Ernst & Young LLP. Published in the UK.

All Rights Reserved.

PPR2021.indd (UK) 09/21.

In line with EY's commitment to minimise its impact on the environment, this document has been printed on paper with a high recycled content. Information in this publication is intended to provide only a general outline of the subjects covered. It should neither be regarded as comprehensive nor sufficient for making decisions, nor should it be used in place of professional advice. Ernst & Young LLP accepts no responsibility for any loss arising from any action taken or not taken by anyone using this material. ey.com/uk.