



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

CHILDREN FIRST REPORTING PROTOCOL AUGUST 2020

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1. INTRODUCTION

This Children First Reporting Protocol is prepared in accordance with Section 27 of the Children First Act 2015 and relates to the Tax Appeals Commission (TAC). The Protocol outlines the procedures to ensure that the TAC complies with the provisions of the Children First Act 2015, and the guidance issued under Section 6 of that Act.

This Protocol should be read in association with the TAC's Child Safeguarding Statement and Sectoral Implementation Plan. This is a live document and will be updated following changes in TAC procedures and in line with changes to the Children First Act 2015 and Guidance.

2. REPORTING RESPONSIBILITIES

PERSON REPORTING CONCERN

Children First legislation and guidance set out the requirements for reporting. All staff (including students on placement or work experience) have a responsibility to safeguard children and young people and to report any concerns that they may have for the protection or welfare of a child/young person.

Regardless of how a concern comes to a staff member's attention, it must be reported to the Commission's Designated Liaison Person or in his/her absence the Deputy Designated Liaison Person. The person reporting a concern should then complete a report with the details of the concern. If a concern relates to the Designated Liaison Person, it should be reported to the HR Manager. *See Appendix for the reporting flowchart and form.*

All persons involved in this process will maintain the appropriate levels of confidentiality.

Please note that the person reporting a concern about another person to the Designated Liaison Person will not result in any legal action or penalisation being taken by the TAC against the person reporting a concern where the report is made in good faith. The reporting procedures in the TAC's Protection Disclosures Policy may also be applied.

DESIGNATED LIAISON PERSON

The role of the Designated Liaison Person is to receive child protection and welfare concerns from staff and to report concerns which meet the threshold of 'reasonable grounds for concern' to Tusla. *The Children First: National Guidance for the Protection and Welfare of Children* defines what is meant by this.

Action must be taken where there is thought to be an immediate risk to the child. If the person reporting the concern notes it relates to the workplace, appropriate steps must be taken in accordance with the TAC's policies and procedures including the child safeguarding procedures.

The Designated Liaison Person, in consultation with the person who raised the concern, will decide if reasonable grounds for concern exist. The Designated Liaison Person (DLP) may informally consult with Tusla to seek advice and guidance when they or the staff member are unsure whether a report should be made. If the DLP/Deputy DLP is unsure as to whether a concern exists, based on reasonable grounds, the DLP/Deputy DLP should report the concern to the authorities. If reasonable grounds for concern exist, the designated liaison person will report the concern to Tusla.

If the DLP decides not to make a report, they will record the reasons for this, note any actions taken, and will give the person who reported the concern a clear written explanation of the reasons why the concern is not being reported to the relevant authorities. The staff member with the reasonable concern is entitled to make a report to Tusla under *Children First: National Guidance for the Protection and Welfare of Children*, should they wish to do so. The person reporting the concern has protections under the *Protection for Persons Reporting Child Abuse Act 1998*, should they report independently.

Wherever appropriate, the DLP should check any concerns with the parents/guardians when considering whether a concern exists, unless doing so may further endanger the child or the person considering making the report.

3. EXTERNAL REPORTING

The DLP is responsible for completing the Child Protection and Welfare Report Form or the Retrospective Report Form online or in hardcopy, and forwarding it to Tusla. Reports to Tusla should be made without delay. The form and online reporting tool is available on Tusla's website, <https://www.tusla.ie/>.

The Designated Liaison Person must also consider the responsibilities under the *Criminal Justice (Withholding of Information on Offences against Children and Vulnerable Persons) Act 2012*, which are in addition to any reporting requirements

under the *Children First Act 2015* or *Children First: National Guidance for the Protection and Welfare of Children*.

4. CONFIDENTIALITY AND RECORD-KEEPING

There is an obligation on the Designated Liaison Person to record the details of the concern, the decision and actions taken. This will be maintained in a confidential and secure manner in the Commission's Human Resources Unit. The Designated Liaison Persons only will have access to these records. They are responsible for periodically reviewing these records, as concerns which do not initially meet reasonable grounds for concern may, upon review, show patterns or clusters which may heighten the level of concern. The records will be shared with Tusla or An Garda Síochána where necessary for the protection or welfare of a child.

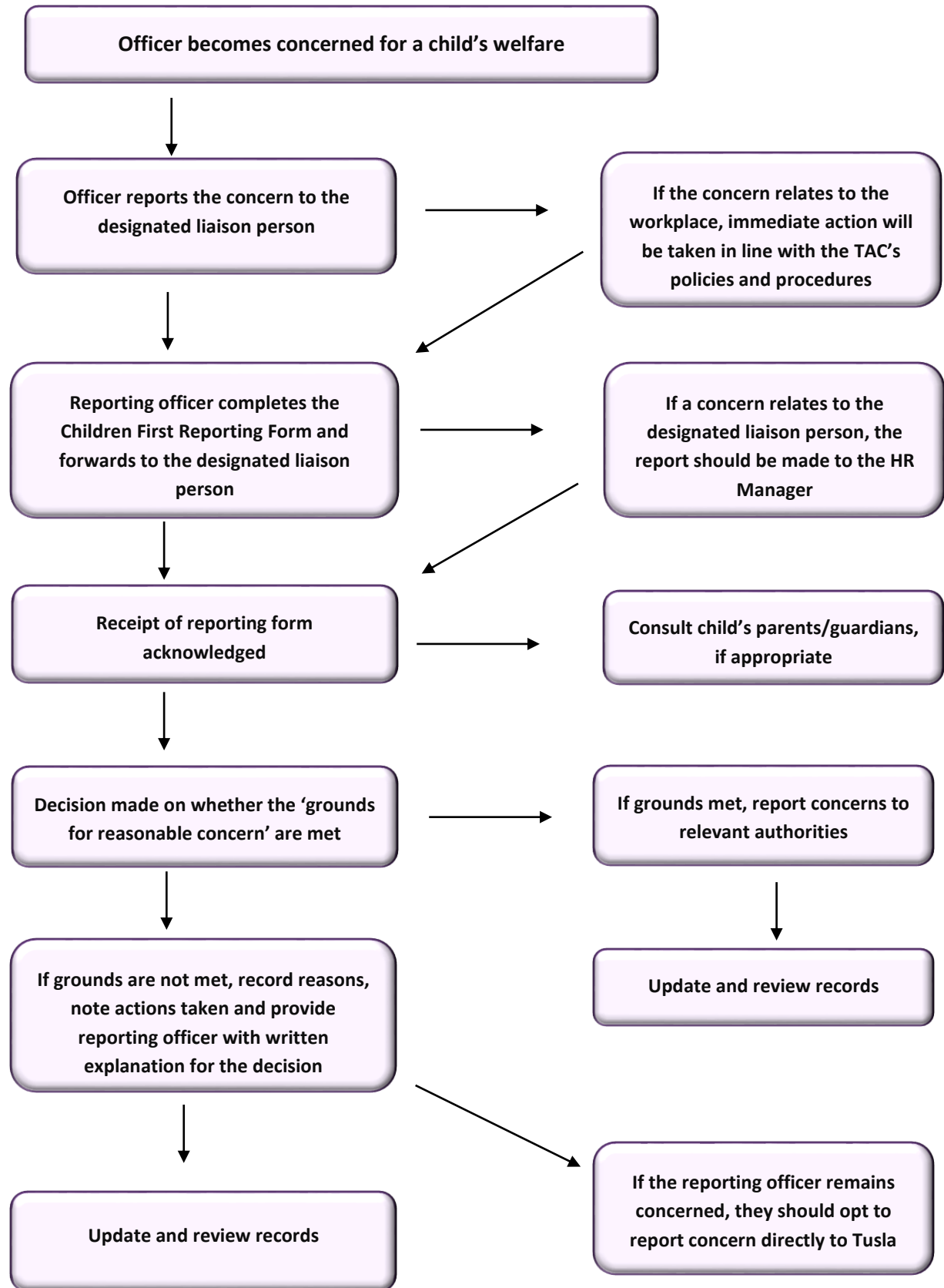
5. TRAINING AND SUPPORTS

All DLP's and other relevant staff will receive training in the application of Children First Guidance and Act. This will include the requirement to complete the Children First E-Learning Programme. In cases where a report is made, the person reporting the concern will be directed to the Civil Service Employee Assistance Service for support.

The TAC will use the publication of its Child Safeguarding Statement and Sectoral Implementation Plan as an initial step in raising awareness among staff of: (i) who their DLP's are, (ii) the procedures they should follow in the event of their having concerns about the well-being of children with whom they interact in the provision of the TAC's services, and (iii) the obligations on them to report these concerns.

The Tax Appeals Commission will continue to identify and develop relevant induction and training initiatives that are appropriate and proportionate to the nature and level of the TAC's interaction with children.

APPENDIX 1: CHILDREN FIRST REPORTING FLOWCHART



APPENDIX 2: CHILDREN FIRST REPORTING FORM

Children First Report		
Reporting Officers Name		
Name of Child		
Date and Details of the Concern		
Please tick (✓) who the concern was reported to	Designated Liaison Person	
	Deputy Designated Liaison Person	
	Other (specify reason)	
Date Report submitted		