

An tÚdarás Rialála Comhlachtaí
Tithíochta Ceadaithe

Approved Housing Bodies
Regulatory Authority



Governance Standard Guidance for AHBs



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1. Introduction

This guidance document provides further information on the outcomes within the Governance Standard. The guidance aims to help your Approved Housing Body (AHB) better understand the Regulatory Standards and provide useful advice on how your organisation can demonstrate compliance.

The contents of this guidance document are for additional information purposes only. This document should be read in conjunction with the '**Standards for AHBs**', which is the principal document setting out the regulatory standards.

The Housing (Regulation of Approved Housing Bodies) Act 2019 provides for the regulation of AHBs. This guidance aims to provide greater clarity to AHBs on how compliance could be achieved.

The Approved Housing Bodies Regulatory Authority (AHBRA) expects all AHBs to achieve compliance with the Standards, in line with their legislative requirements. To help AHBs, the outcome-based approach to Standards affords AHBs the flexibility to decide how their actions can best demonstrate that they have met those outcomes.

This guidance is suitable for all AHBs, but also provides clarity on how proportionality will be considered. It also clearly sets out expectations for different types or categories of AHBs, where relevant. It is the responsibility of each individual AHB to determine how they can demonstrate compliance with the Standards in a manner that is appropriate for the size, scale, and nature of their organisation.

The Act requires all AHBs to comply with the Standards.



2. Guidance Approach

AHBRA's approach to guidance will include providing clarity and definitions on terms within the Standards, along with examples of how you might meet the Standards, where relevant.

This guidance is not intended to place additional requirements on AHBs, instead the content is intended to assist AHBs in understanding the outcomes within the Standards. It is up to each individual AHB to decide how best to meet the Standards considering their size, scale and business or operating model.

AHBRA's guidance has been developed using feedback provided by key stakeholders during the consultation on draft standards. To support AHBs in demonstrating compliance, AHBRA intends to support the publication of guidance with webinars, and other educational resources, which will be available through AHBRA's website www.ahbregulator.ie

AHBRA may seek to update the guidance periodically, as appropriate, and these contents may be subject to change. In addition to the guidance documents accompanying the four Standards, AHBRA may publish supplementary guidance documents relating to specific areas where further guidance may be useful.



3. Governance Standard

Corporate Governance is defined as the system, principles and process by which organisations are directed and controlled. The principles underlying corporate governance are based on conducting the business with integrity and fairness, being transparent with regard to all transactions, making all the necessary disclosures and decisions and complying with all the laws of the land.¹

Good governance is essential to the effective operation of all AHBs. The Board plays a crucial role in providing the leadership, setting the strategic direction of the organisation, promoting, and maintaining high ethical standards, understanding, and evaluating the risks related to the achievement of objectives, operating in an open, transparent manner and within a governance structure that is accountable to tenants and stakeholders.

In order to deliver on their main objectives, AHBs need to ensure that they have the appropriate governance structures in place to effectively safeguard the organisations constitution, objectives, tenants, resources, and assets. The result of good governance is clearly identified goals, robust risk management, financial stability, effective property, and asset management ensuring the provision of safe, suitable, and sustainable housing for tenants.

The Governance Standard establishes a set of outcomes that, where achieved, will enable an AHB to demonstrate and evidence good governance in their organisation.

¹ Office of the Director of Corporate Enforcement (ODCE.ie)/Corporate Governance



The Governance Standard is comprised of 5 outcomes which AHBs are required to demonstrate:

1. AHBs comply with all relevant legal, regulatory, funding, and statutory obligations
2. An effective Board
3. Be accountable to tenants, the Regulator, and other key stakeholders
4. Act with honesty and integrity and in the best interests of the AHB
5. Manage risk effectively



4. Guidance for all AHBs

The outcome-based approach to the Standards for AHBs recognises the diversity in size, scale and range of business models that exist within the AHB sector. It allows AHBs to focus on demonstrating and evidencing the achievement of outcomes, in line with their operating model, rather than setting out the specific approach to be taken. The guidance provided in this chapter is relevant to all AHBs in understanding how to best demonstrate compliance with the Standards.

Compliance Obligations

All AHBs are subject to a range of legal, regulatory, funding, and statutory obligations relating to housing, governance, financial reporting, asset management, tenant services, health and safety and other key requirements.

The specific obligations that an AHB must meet will vary depending on their functions, services provided, and funding arrangements. It is the responsibility of each AHB and its Board to be assured that their organisation has identified, understands and is in compliance with all obligations that are relevant to them.

This would include monitoring for any new or emerging obligations, auditing/reviewing compliance with existing obligations, and making changes to policies and working practices, where necessary.



Constitution

A Constitution is defined as the rules, in writing, that govern the administration and control of an AHB and regulate its activities². All AHBs are required to have formal documented rules relating to their legal entity type, depending on the organisation, this may include:

- The Constitution³
- Deed of Trust or
- Rules of the Society

The Board is responsible for ensuring that the AHB acts within its constitution and any associated statutory responsibilities.

Some of the areas that can be included in an AHB's constitution are:

- the primary objective(s) of the AHB
- how the AHB plans to achieve these objectives
- who will benefit from these objectives
- where the funding will be allocated
- the regulations the AHB must operate within,
- functions of the Board, including, membership details, board meetings, quorums, votes and so on.

All AHBs need to demonstrate that the organisation acts within its constitution and any associated statutory responsibilities.

It is vitally important that the Board understand the governing documents of the organisation, their specific legal duties and to ensure that the AHB complies to the rules within these documents. The Board should be able to demonstrate that they operate within the organisation's constitution.

² Housing (Regulation of Approved Housing Bodies) Act 2019

³ By constitution we mean the rules, in writing, that govern the administration and control of an AHB.

Compliance Reporting

All AHBs should have a system/process in place to identify, monitor and report on the organisation's status with their legal and compliance obligations. This information should be regularly reported to the Board. This should include reporting of any instances of non-compliance, where identified.

Where an obligation is not being complied with, the organisation is expected to engage with the relevant authority and prepare a plan for how they will achieve compliance. AHBs should identify the relevant parties its organisation is required to notify where any significant breaches occur or where sanctions have been made. Where breaches of compliance with obligations occur, AHBs ensure they should notify AHBRA in line with our **Notifiable Events Guidance**.

All AHBs should be able to demonstrate that they have identified all relevant obligations and that these obligations are being monitored and complied with.

AHB Boards

An effective Board is critical to the success of an AHB. Effective Boards have clearly defined roles and responsibilities, relevant skills, and expertise, provide strategic direction, meet regularly, have accurate, quality, and timely information ensuring they make informed decisions. Effective Boards are open and transparent in their communication with all stakeholders and have clearly defined plans for their renewal and succession.

The role of the Board is to set the vision, mission, and strategic direction of the organisation, and to ensure that appropriate oversight and controls are in place. Boards should ensure they have the appropriate risk management policies and procedures, annual budgets, and business plans. The Board will also set performance objectives, monitor implementation, and progress, and oversee any capital expenditure and investment decisions.

The following diagram provides an overview of an effective governance structure for Boards.



Fig 1 – An effective Board

AHB Boards should ensure they communicate in an open and transparent manner with all key stakeholders, with a commitment to promoting and maintaining the highest ethical standards. It is vital that the Board understand the environment in which the AHB is operating and ensure there is appropriate governance structures in place to enable the organisation to fulfil its objectives and to manage their resources effectively

Effective Boards will provide formal induction programmes for new members and ongoing learning and provide development opportunities to existing Board members.



Roles and Responsibilities

All AHBs should ensure that it has clearly defined roles and responsibilities relating to the roles of the Chairperson, Secretary, Board members, sub-committees, and staff, where applicable. These should be suitably documented and understood by all individuals involved in the governance of the organisation.

When roles are clearly defined, it allows Board and staff members (where relevant) to understand their responsibilities, delegated authority and enables appropriate lines of accountability within the organisation. This supports people to work more efficiently and effectively towards achieving the organisational goals and objectives.

Board Decisions

All Boards should ensure that there is equal and collective responsibility and accountability for decisions. This means that individual Board members are held equally accountable for the actions and decisions of the Board. All Board members should abide by all actions and decisions of the Board once they have been agreed upon.

AHBs should ensure that the Board has accurate, quality, and timely data and information enabling it to make informed decisions. These should be recorded and evidenced in Board and sub-committee minutes, as appropriate.

The Board should ensure all members are provided with the appropriate time to discuss a matter, to provide constructive challenge, where necessary, and that each member's opinions are considered equally.

The Board should be able to demonstrate that decisions are made in the best interests of the AHB and that decisions are:

- based on sound evidence and timely information
- free from undue pressure or influence of third parties,
- free from any conflicts of interest (real or potential) and
- founded on collective agreement.



Decisions that are made in the best interests of the AHB are those which are aligned to the organisation's overall objectives only, and do not place the organisation at undue risk. AHBs should ensure appropriate minutes of Board meetings and sub-committees, where applicable, are held, in order to demonstrate where matters have been reviewed, evaluated, and decided upon.

In order to effectively perform their duties, the Board will need to meet a sufficient number of times, to allow adequate time to make decisions and ensure adequate oversight.

Board Composition & Renewal

All AHBs are required to have a minimum of **five** board members, as defined in the Act.

Boards should comprise of members who demonstrate a diverse range of skills, expertise, and knowledge relevant to the work of the organisation. The Board should ensure that they have the skills, expertise, capacity, and capability to scrutinise, support and challenge the organisation based on the size, scale, and delivery model of the AHB.

All Boards should ensure they have policies and procedures for Board renewal and succession planning in place. This involves identifying the optimal composition of the Board and the skills and expertise that are required for the successful governance of the AHB, both now and into the future.

All AHBs should ensure they have documented Board tenure limits in place, and this is aligned to their Board renewal and succession plans. The consideration of Board tenure limits is vitally important when considering Board renewal. It is best practice to set specific tenure limits within your governing documents to ensure timely renewal and succession of the Board.

All AHBs should ensure they review their Board effectiveness on a regular basis. An appraisal process should be carried out at appropriate intervals for the whole Board.



Accountability, Transparency & Integrity

Accountability is the process whereby AHBs, and the individuals within them, are responsible for their decisions and actions. All AHBs should act with openness and transparency. This includes their stewardship of public and charitable funds, and all aspects of the organisations operational and financial performance.

Boards are accountable to a range of stakeholders, including tenants, funders, local authorities, government departments, the Regulator, and other key stakeholders. Boards that behave in an accountable manner should be able to demonstrate that decisions are made in an open, objective, and transparent way; and that each member's opinions are considered. The Board is responsible for providing timely, accurate disclosure of information about all material facts relating to its activities, including its financial position, performance, group/related party structure(s) and governance of its organisation.

An open and transparent AHB is aware of the needs, priorities and views of tenants, service users and stakeholders. It actively seeks out this information to incorporate into its strategies, plans and decisions. These actions help to build stakeholders' trust and confidence in an organisation.

All AHBs are expected to demonstrate openness and transparency by enabling stakeholders to see and understand how they operate and make decisions.

AHBs should always act with honesty and integrity. This not only applies to an organisation's dealings with tenants and service users but also how it functions internally. This includes its Board's discussions and decisions, the day-to-day operational management and in its regular communications with staff, where appropriate.

Acting with honesty and integrity means that members of the AHB are open and transparent in performing their duties and that decisions are made in the best interests of the AHB, without any undue influence.

Boards should have appropriate policies and procedures relating to code of conduct, ethical standards, and conflict of interest.

Related parties

AHBs are complex and diverse in their range of size, scale, operational activity, and legal entity status.

All AHBs who are part of group structures, and who have related parties or sister entities, or operate third party relationships, should ensure they have the appropriate arrangements in place between group structure and/or related parties and that these are formally documented and managed correctly. There should be a clear understanding of the governance structures, roles and responsibilities, oversight, accountability, and risk management relating to how such relationships are governed.

Appropriate and transparent management of these relationships means that both parties should fully understand and oversee how the relationship operates. It should also be clear where the control sits and that the arrangements that govern the relationship are documented and approved by both Boards. It is important that AHBs manage these relationships, and monitor their performance, so that any risks that arise are identified, understood and managed.

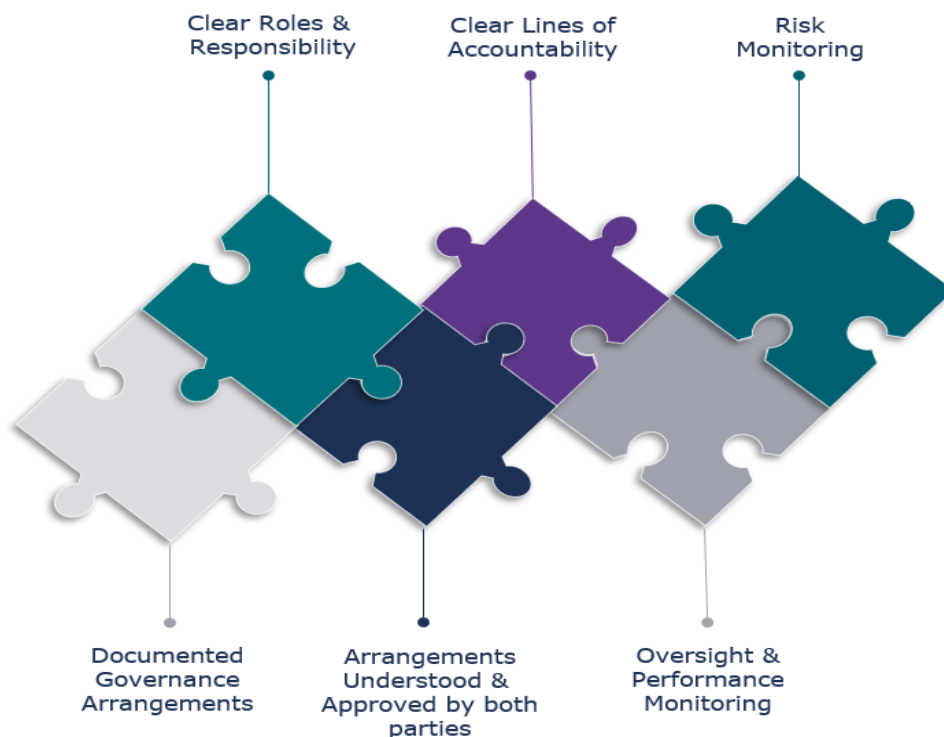


Fig 2 – Related party oversight



Examples of Governance Arrangements

Group Structure	AHBs who are part of group structures should be able to demonstrate that there are documented and clearly defined governance arrangements in place such as inter-group agreements or memorandums of understanding which define all aspects of the relationship and how these operate.
Related Party Structure	AHBs who have related parties that provide supports and/or services on behalf of the AHB should be able to demonstrate a service level agreement is in place. This agreement should set out the roles and responsibilities of both parties and that this is reviewed periodically.
Financial transactions	Where financial transactions exist between independent legal entities, AHBs are expected to demonstrate that there are contractual arrangements in place governing these transactions, which clearly outline all of the terms of the contract. For further guidance, please see the Financial Standard Guidance for information on the appropriate financial governance relating to third party relationships and contractual obligations.

AHBs should be able to demonstrate clear lines of accountability including who within the AHB, has responsibility for the oversight and management of the formal agreements.

AHBs should be able to demonstrate that there are governance structures in place which make it clear who is ultimately responsible and accountable for decision-making in line with the agreements in place. These should set out how performance of the formal agreement is reported to the Board. In addition, AHBs should be able to demonstrate there is an escalation process in place to resolve disputes as they arise. It is important that the responsibility and accountability is made clear, specifically related to the housing management function and landlord responsibilities.



Risk Management

Appropriate risk identification, management and reporting is essential to the successful operation of all AHBs. Managing risk reduces the likelihood of a risk occurring or lessens the impact if it does occur. Well-managed risks can lead to informed decision-making, improvements in financial outcomes, operations and services and ensure the achievement of the AHB's organisational objectives.

Effective management of risk involves:

- understanding the work of the AHB and the context it operates within
- identifying relevant risks and mitigating actions
- implementing systems of internal controls as part of an overall risk management framework and
- using audit functions (where appropriate) to receive assurances that these are operating effectively.

An effective and proportionate approach to risk management

All AHBs should have an appropriate system/process in place to identify and manage the risks facing the organisation. It is important that AHBs hold reliable and up-to-date information on the risks they face including health & safety, financial, operational, environment, strategic and funding. These should be regularly reviewed by the Board in the form of a risk register.

The level of risk to which an organisation is exposed will vary significantly depending on a number of factors such as the size, scale, development plans, debt profile and its operational environment. Therefore, each AHB should consider its own level of risk based on these factors when determining its approach to risk management.

The following diagram illustrates some of the key elements of a risk management framework:

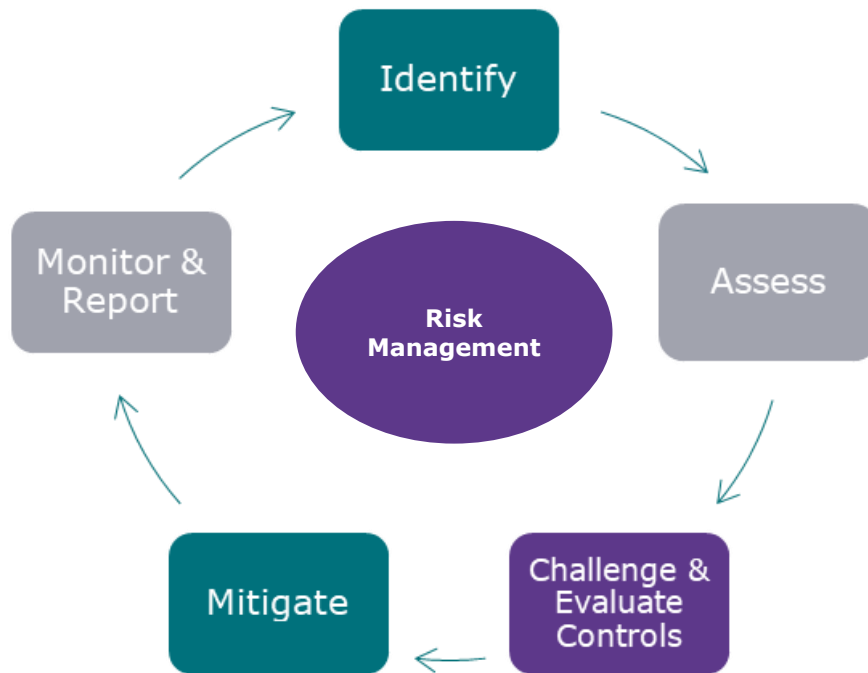


Fig 3 – Risk Management

All AHBs should actively manage their risks and ensure that an effective and proportionate risk framework is in place. Risk should be part of the agenda at Board meetings to ensure organisation’s key risks are being identified, discussed, and managed effectively. The Board is responsible in determining the level of risk it is willing to tolerate in the achievement of its goals and objectives.

Assurance Framework

An assurance framework is a structured means of identifying and mapping the main sources of assurance within the organisation that the Board will rely on. All AHBs should have a system/process in place that allows them to manage all risks effectively and receive assurance appropriate to their size and scale. The following diagram illustrates some of the elements of an assurance framework:



Fig 4 – Assurance Framework

Internal controls

Internal controls are ways AHBs can manage the risks of the organisation through a structured environment which includes policies and procedures, systems and processes, risk management, delegation of authority, segregation of duties and reporting mechanisms. The types of internal controls will be determined by the size, scale, and operations of an AHB.

All AHBs should ensure a system of internal control is in place that is proportionate to their organisation and is aligned to the management of identified risks.

The following diagram illustrates some examples of an internal control environment for AHBs:

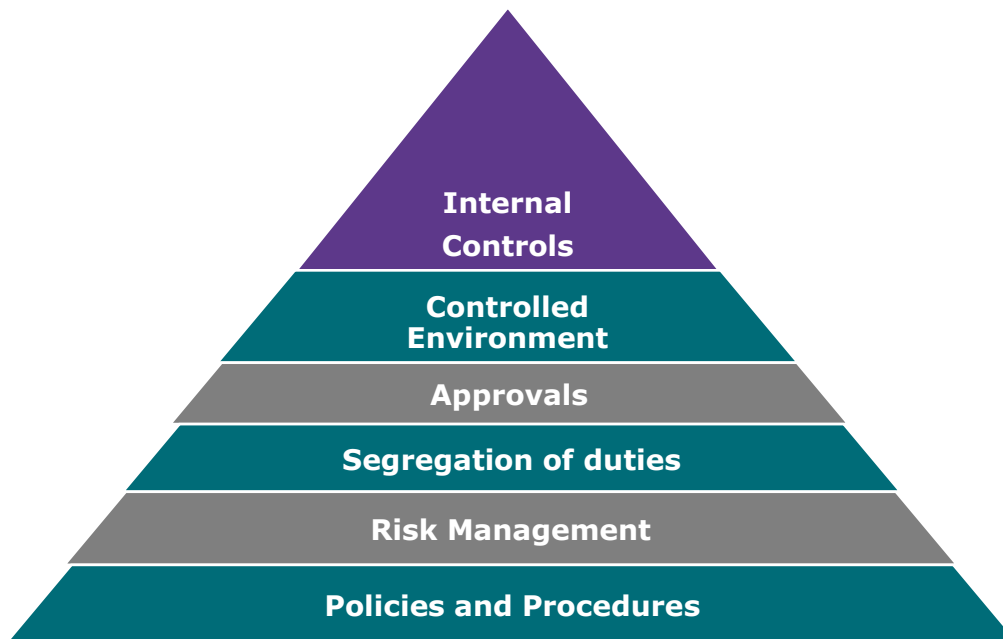


Fig 5 – Hierarchy of Controls

A system of internal control should be designed to manage the likelihood of risks materialising, provide reasonable assurance that risks are being managed effectively, and ensure the organisation's assets and tenants are safeguarded. The system of internal control should include procedures for reporting any significant changes in risks, weaknesses in controls, and corrective actions taken to provide the Board with appropriate assurance.

It is the responsibility of the Board to periodically evaluate the effectiveness of the systems of internal control to satisfy itself that any the control environment remains robust. For more information on internal controls please see the **Financial Standard Guidance Document**.

Internal and External audit

The role of internal audit is to provide the Board with independent assurance that an organisation's risk management, governance and internal control processes are operating effectively. All AHBs should consider its size, complexity and individual circumstances when determining whether it requires an internal audit service.

External audit is an external independent body that examines the financial statements of an organisation and provides an opinion on whether they present a true and fair view of the AHBs financial performance. All AHBs are required, at a minimum, to have externally audited financial statements.



5. Larger and/or Debt Funded AHBs

Where an AHB is predominantly funded through loan financing there are a range of additional risks that the AHB must take account of in their approach to good governance. In this chapter we set out some of the additional expectations for AHBs who fall into this category.

Compliance Obligations

Alongside all the existing legal, regulatory, and statutory obligations, large and/or debt funded AHBs will have additional obligations connected to their funding arrangements, for example, loan covenants. Larger and/or debt funded AHBs may also have a range of funding obligations to meet across their property portfolio.

There is an expectation that AHBs with high levels of growth will be able to demonstrate that oversight and assurance around compliance with obligations are adequate and operating effectively. The Board will likely have a sub-committee in place whose role will include monitoring compliance frameworks.

The Board should also be assured that the organisation has robust mechanisms and structures in place for monitoring and reporting compliance with all legal, regulatory, funding, and statutory obligations.

Delegation

The Board may delegate particular functions to management, where appropriate, however, this does not excuse the Board from the duty to supervise the discharge of these functions or from the collective accountability for the outcomes resulting from it. The Board is responsible for holding the CEO and senior management to account for the effective performance of their responsibilities. The Board is also responsible for providing effective leadership, oversight, and control.

It is important for a Board to identify the matters which are specifically reserved for its decisions (which cannot be delegated) and where authority is delegated to management. Areas of delegation should be clearly recorded in the governing documents. A Terms of



Reference document for Boards and sub-committees will assist in clarifying roles, responsibilities, and accountabilities.

All AHBs should demonstrate that all individuals within the organisation are clearly aware of their roles and responsibilities, and that AHB's policies and procedures are communicated accordingly.

Strategic Planning

Larger and/or debt funded AHBs are expected to have in place established and comprehensive strategic plans, outlining their strategic objectives and priorities.

The Board should ensure that their strategic plans are reflected and aligned to business and financial plans, alongside measurable performance indicators.

It is the responsibility of the Board to ensure all decisions are made in line with the strategic plan to achieve its goals and objectives over the specified period. The Board should ensure there is an effective system for monitoring performance against these plans.

Board Skills Expertise and Knowledge

Large and/or debt funded AHBs will have more complex structures, so it is important the Board have the sufficient level of diverse skills, knowledge, and expertise. The Board should consider areas of expertise including housing, law, service performance management, treasury, construction, project management, change management, covenants, and debt management.

The Board may consider the need to have access to external advice, where necessary, to enable members to discharge their duties effectively.

Large and debt funded AHBs are expected to have more robust governance structures including sub-committee structures to oversee the more complex and detailed environment. Strong governance frameworks for larger organisations may include for example, treasury sub-committees, growth and delivery committees, debt committees, compliance committees, tenancy committees. Each sub-committee should have formally recorded Roles and Responsibilities with a Terms of Reference approved by the Board. The size, scale and governance structure should reflect the complexity of the organisation.



Large AHBs should carry out periodical Board effectiveness reviews to consider areas such as groupthink, collective decision-making, and how to enhance practices to ensure a collaborative approach.

The Board should undertake an annual self-assessment of its own performance and that of its committees. Evaluation of the Board should consider the balance of skills, experience, knowledge of its policies and procedures, how the Board works together as a unit and other factors relevant to its effectiveness.

AHBs can support Boards in developing their knowledge relevant to the organisation through a range of methods such as Board induction training, providing ongoing learning and development opportunities, and external advice, where required.

All Boards should be able to demonstrate that they have the appropriate skills, knowledge, and expertise to provide effective leadership, control, and constructive challenge to achieve the organisation's purpose.

Risk Management

Larger and/or debt funded AHBs are expected to have a more sophisticated assurance framework linked to the organisation's risk management approach. A useful framework for assurance is the 'Three Lines of Defence' model which is illustrated in **Appendix I**.

These AHBs are expected to have robust risk management processes in place. These should be supported by comprehensive risk management policy and procedures outlining the organisation's approach to identifying, treating, and managing risk effectively within the Board's set risk appetite and tolerance levels.

Risk management and internal control processes should be linked, continuous, and embedded across all the AHBs activities.

Larger AHBs are expected to have more vigorous systems of internal controls relevant to the size, scale, and complexity of the AHB. It is the responsibility of the Board to be assured that the system of internal controls relating to financial, operational and compliance are operating effectively. An illustration of a risk management framework for larger AHBs is set out in **Appendix II**.



Larger and/or debt funded AHBs are expected to have a comprehensive internal audit function, linked to their risk framework, external audit findings, control framework and the organisation's stated objectives.

Larger AHBs are expected to have a committee responsible for the oversight of audit and risk, which will provide independent scrutiny, challenge, and oversight on the internal audit's work programme. It is the responsibility of the Board to be assured they are receiving reliable, accurate and timely information from their committee(s) and that the AHBs audit and risk management functions are operating effectively.



6. Care and Support Organisations

Many AHB's operations are predominantly funded through government grants and funding. These organisations have different business models and obligations. In this chapter we set out some of the additional considerations and expectations of AHBs who fall into this category.

Oversight

Where housing is only a minor element of the organisation's operations, the governance arrangements and management structures should be clear. Individuals involved in the organisation's housing operations should have clearly documented roles and responsibilities. Where services are provided on behalf of an AHB by a third party, clear service level agreements need to be in place that detail the roles and responsibilities of both parties.

AHB Boards

AHBs that provide care and support services should establish strategic and operational plans, where appropriate, which are aligned to the services the organisation provides and its overall objectives. The Boards should ensure they have sufficient information relating to their housing management and landlord functions to enable them to provide appropriate oversight. AHB Boards should also ensure they have appropriate skills and experience related to the provision and management of housing.

Risk Management

AHBs will need to demonstrate that they identify and manage all risks to the organisation including those specifically relating to the housing element of the organisation. AHBs should consider internal controls linked to its operating activities relevant to the provision of supports and services and housing specific operations.



7. Smaller Community or Volunteer Based Organisations

Smaller AHBs often rely on volunteers or the Board members themselves, to deliver on the functions of the organisation. In this chapter we set out some additional advice for AHBs who fall into this category.

Compliance Obligations

It is important that smaller AHBs have complete oversight of the obligations that are relevant to them and that they understand who within the AHB has responsibility for these. They should also have the ability to monitor compliance with these obligations on a regular basis. Where AHBs rely on third parties to deliver services on their behalf it is vital that they obtain evidence that all obligations are being met.

AHB Boards

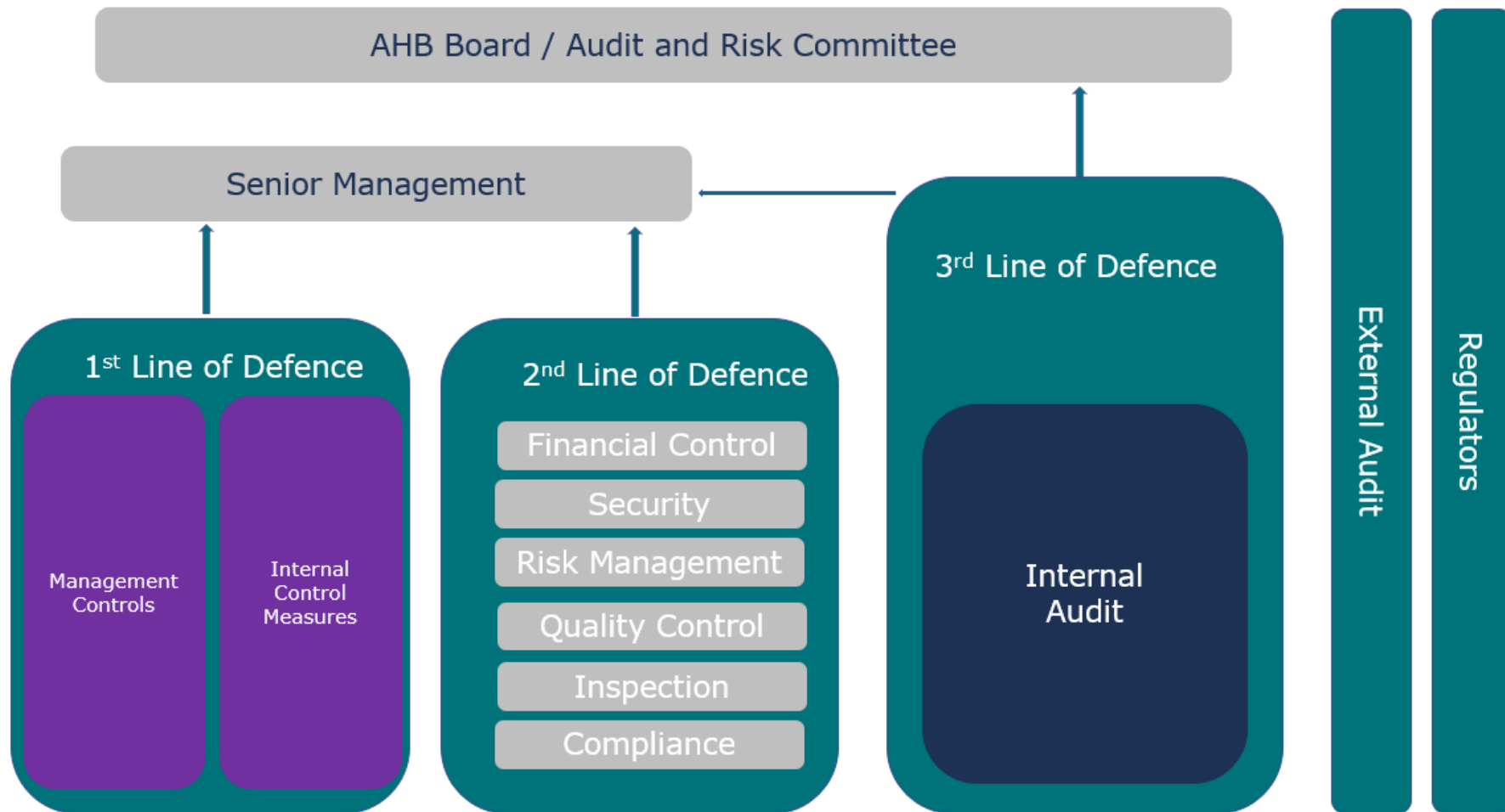
All Board members should have an equal input into the decision-making and oversight within the AHB to avoid an over-reliance on one or two individuals on the Board. Smaller AHB Boards who do not have any staff, need to demonstrate that there are effective internal controls in place. They must demonstrate that there is segregation of duties and that these are documented so everyone is aware of their roles and responsibilities within the AHB.

Risk Management

Risk is an important aspect for all AHBs irrespective of size. Smaller AHB's will need to demonstrate that they identify, evaluate, and manage the risks facing the whole organisation and the achievement of objectives. These risks should be captured within a risk register and regularly reviewed by the Board. It should be clear who within the organisation has responsibility for the management of identified risks.

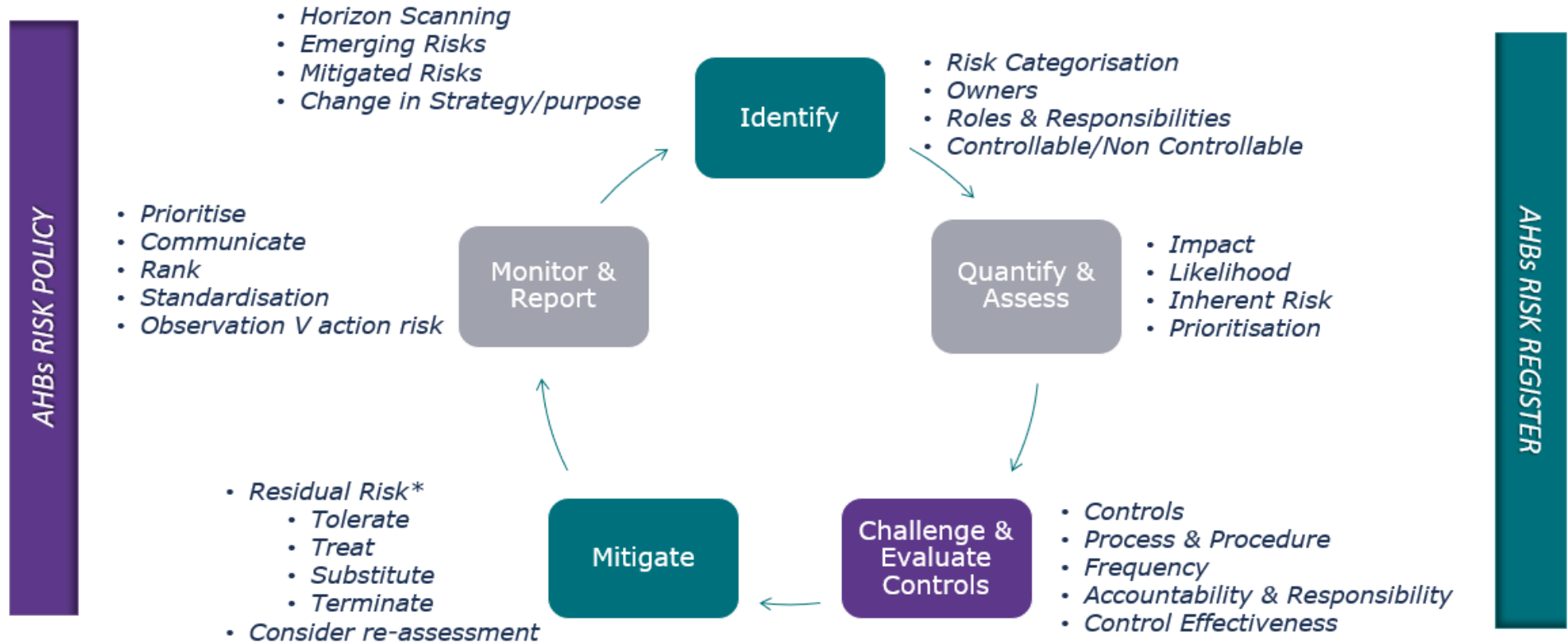


Appendix I - Three Lines of Defence/Assurance Model





Appendix II – Risk Management Framework Example



Useful Resources

AHBRA

Standards for AHBs

Governance Standard Guidance

Financial Standard Guidance

Tenancy Management Standard Guidance

Notifiable Events Guidance

The Housing (Regulation of Approved Housing Bodies) Act 2019

Regulations

Housing (Standards for Rented Houses) Regulations 2019

Building Control Regulations

HIQA - Standards

CRA – Charities Act 2009

Companies Act 2014

Ethics in Public Office Act 1995

Guidance from other Statutory Bodies

RTB – Guide for Approved Housing Bodies on Minimum Standards for Rented Residential Accommodation.

RTB - The Good Landlord Tenant Guide

HIQA - Guidance

Gov.ie - Fire Safety Guidelines

SEAI – BER Sales and Rental Guidelines

HSE – Risk Management Documentation

CRA - Charities Governance Code

CRA - Internal Financial Controls Guidelines for Charities

CRA –_Managing Conflicts of Interest

List of abbreviations

AHB – Approved Housing Body

AHBRA – Approved Housing Bodies Regulatory Authority

BER – Building Energy Rating

H&S – Health and Safety

HIQA – The Health Information and Quality Authority

HSE – Health Service Executive

ICT – Information and Communications Technology

KPI – Key Performance Indicator

KRI – Key Risk Indicator

MOU – Memorandum of Understanding

RTB – Residential Tenancies Board

SEAI – Sustainable Energy Authority of Ireland

VFM – Value for Money

SLA – Service Level Agreement

CLG – Company Limited by Guarantee

IGA – Intergroup Agreement

ARC – Audit and Risk Committee

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