An tÚdarás Rialála Comhlachtaí Tithíochta Ceadaithe

Approved Housing Bodies Regulatory Authority



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AHBRA Protected Disclosure Policy

Policy Reference:	AHBRA – PD 004
Approved by:	N/A - no amendments
Date of Approval:	January 2026 (no amendments)
Responsible Officer	Head of Legal and Compliance
Review Date	This policy will be reviewed every 2 years.
Next Review Date	January 2028

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1. Context

The Protected Disclosures Act 2014 (as amended), "**the 2014 Act**", encourages employees and other relevant individuals to bring to light information regarding wrongdoing, by creating a legal framework that protects whistle-blowers from unfair treatment and retaliation.

The Approved Housing Body Regulatory Authority (AHBRA) is committed to fostering a culture of openness, accountability and transparency.

This purpose of this Policy is to:

- Outline the procedures in place to facilitate the reporting of protected disclosures
- Highlight compliance with the statutory requirements set out in the 2014 Act
- Provide clarity in relation to the roles and responsibilities for the process within AHBRA
- Provide a concise policy statement regarding AHBRA's approach to protected disclosures.

2. Scope

Making a protected disclosure refers to a situation where a person who is in a work-based relationship with an organisation discloses information in relation to wrongdoing that the person has acquired in the context of current or past work-related activity.

Protected disclosures cover a wide range of concerns, including but not limited to:

- Criminal offenses
- Unlawful conduct
- Health and safety violations
- Environmental damage
- Miscarriages of justice
- Unlawful or improper use of public funds.

This policy applies to all workers as defined in section 3 of the 2014 Act, which includes current and former employees, independent contractors, individuals on work experience, trainees, agency staff, volunteers, board members, shareholders and job candidates.

As AHBRA is a prescribed person under Section 7 of the 2014 Act, this policy will also be relevant to all workers who wish to report a relevant wrongdoing in respect of matters relating to the regulation of AHBs pursuant to the Housing (Regulation of Approved Housing Bodies) Act, 2019.

This policy, and AHBRA's Protected Disclosures Procedures, should be read in conjunction with the Protected Disclosures Act 2014, relevant guidance from the Department of Public Expenditure, NDP Delivery and Reform and any other relevant AHBRA policies, procedures and guidance. AHBRA may supplement or amend this policy with additional procedures and guidelines from time to time.

Details in relation to roles and responsibilities are set out under Section 4.

3. Policy Statement

AHBRA commits to ensuring that its culture and work environment are such that any worker is encouraged and supported to report on potential wrongdoings and that it provides protection for reporting persons.

The disclosure options available, the alternative options for making a report and the protections available for reporting persons are set out in AHBRA's Protected Disclosures Procedures.

This policy and AHBRA's procedures are designed to align with the 2014 Act's principles, to foster an environment that promotes transparency, clear communication and the timely resolution of concerns.

4. Roles and Responsibility

Oversight of AHBRA's Protected Disclosures policy and procedures rests with the Board of AHBRA. Overall responsibility rests with the Chief Executive Officer. Day-to-day responsibility for aspects of Protected Disclosure procedures has been delegated to the AHBRA Designated Person(s).

The following table provides a high-level overview of the roles and responsibilities in relation to Protected Disclosures in AHBRA.

AHBRA Board and Staff	• Read and understand the contents of the whole of this policy and relevant procedures

	• Attend protected disclosures training, as requested • Treat any disclosures of potential wrongdoing in a confidential and sensitive manner • Refrain from any actions which cause (or may cause) unjustified detriment to a worker due to the making of a report ("penalisation") • Report any suspected penalisation to HR • Cooperate with investigations as required • Contribute to fostering a culture that encourages transparency
Designated Person	• Maintaining compliance with legal obligations and procedures • Act as primary point of contact with the reporting person • Manage protected disclosures in line with AHBRA's Protected Disclosures Procedures • Ensure confidentiality of the process in line with those procedures • Keep CEO and Chair of the Board appraised of any protected disclosures received, where relevant
Protected Disclosures Champion	Promotes and drives a culture of transparency including: • Endorse "Speak-up" culture at senior management level • Actively encourage workers to report concerns, through for example, staff and board member induction • Promote the reporting channels and create awareness of procedures

5. Confidentiality and Protection of Identity

Confidentiality is of utmost importance in the protected disclosures process. AHBRA, through its process and procedures, guarantees the protection of the reporting person's identity to the extent permitted by law.

Additionally, AHBRA is committed to good practice and high standards and is fully committed to supporting and protecting workers who make disclosures under this policy.

AHBRA will treat disclosures made in accordance with the 2014 Act in a confidential and sensitive manner, taking into account the provisions of Section 16 of the Act.

6. Protected Disclosures Training

New joiners will receive training as part of the induction process. Further training will be provided at least every three (3) years or whenever there is a substantial change in the law or our policies and procedures. Training is mandatory for all AHBRA staff.

Specific training will be provided to designated persons, and any persons who may be involved in the receipt and investigation of protected disclosures, to ensure they are familiar with the requirements of the Act, the obligations of the employer and designated person, and the conduct of assessments and investigations.

7. Record-keeping and Reporting

AHBRA will maintain an appropriate case management system to record and track protected disclosures. All records will be held confidentially, as set out in section 5, above. A summary of any protected disclosures received will be provided to the Board as part of the Legal and Compliance quarterly report.

In accordance with Section 22 of the 2014 Act, AHBRA shall provide to the Minister for Public Expenditure and Reform, by the 1st of March each year, a report detailing the number of Protected Disclosures received in the preceding year.

AHBRA shall publish, by the 31st of March each year, the information provided to the Minister, including a statement confirming that AHBRA has established internal and external reporting channels and procedures, on AHBRA's website

8. Communication & Training

This policy and the associated procedures will be communicated to all workers as early as reasonably possible following the commencement of their working relationship with AHBRA, this includes:

- Upon commencement of employment, contract, work experience, or training for employment with AHBRA.
- As part of the induction for AHBRA Board members
- Issued to job applicants as part of the recruitment process.

The relevant contact details will be made available on AHBRA's website together with the information required to be published by the 2014 Act.

9. Policy Approval and Review

This policy will be reviewed every 2 years, or more frequently where changes to policies or procedures have a material effect on this document.

10. Document control – Change and Review History

Issue Date	Issue	Author	Approver	Reason for Change
28/10/2021	PD 001	Board Secretary	The Board	Policy creation
09/02/2023	PD 002	Designated person	The Board	Review to comply with updated Protected Disclosures Act
24/06/2023	PD 003	Designated person	The Board	Administrative changes
29/11/2023	PD 004	Head of Legal & Compliance	The Board	Removal of procedural element
27/01/2026	PD 004	Head of Legal & Compliance	N/A - No amendments	Review carried out – no amendments