An tÚdarás Rialála Comhlachtaí Tithíochta Ceadaithe
Approved Housing Bodies Regulatory Authority

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AHBRA Internal Reporting of Protected Disclosures Procedure

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AHBRA Protected Disclosures

Internal Reporting Procedure

1. Introduction

1.1. Background

The Protected Disclosures Act 2014 (as amended) ("**the 2014 Act**") protects workers from penalisation if they speak up about wrongdoings in the workplace. People who make a protected disclosure (sometimes called "whistleblowers") are protected by this law. They should not be treated unfairly or lose their job because they have made a protected disclosure.

The Approved Housing Bodies Regulatory Authority ("**AHBRA**") is the statutory regulator of Approved Housing Bodies ("**AHB**") as established by the Housing (Regulation of Approved Housing Bodies) Act 2019 ("**the 2019 Act**"). AHBRA's key functions are set out in Section 9 of the 2019 Act.

These procedures are designed to align with the 2014 Act's principles, with AHBRA's Protected Disclosures Policy and with the Statutory Guidance for public bodies and prescribed persons.

1.2. Policy Statement

AHBRA is committed to ensuring that its culture and work environment are such that workers are encouraged and supported to report any potential wrongdoings. AHBRA will demonstrate this commitment by providing workers with a confidential and secure pathway for reporting concerns about wrongdoings in the workplace and also by protecting workers against penalisation for having reported those concerns. A formal channel for reporting such concerns has been established.

AHBRA will:

- Keep the identity of the reporting person and any person named in a report confidential

- Not tolerate any penalisation or threat of penalisation of the reporting person or persons associated with the reporting person
- Acknowledge all reports within 7 days
- Follow-up diligently on all reports of relevant wrongdoing
- Provide feedback to the reporting person within 3 months of acknowledgement; and
- Provide further feedback at 3 monthly intervals on written request.

1.3. Purpose & Scope

This document sets out: how to make a report; the types of wrongdoing that constitute a protected disclosure; what happens when a report is received; and the protections that are available against penalisation for reporting a concern about wrongdoing.

Please read this document carefully before making a report. It is solely your responsibility to ensure you meet the criteria for protection under the 2014 Act. If you have any queries about this policy, please contact: Leona McMahon, Head of Legal and Compliance. If you require confidential, independent, advice (including legal advice) on the making of a protected disclosure, please refer to section 12 of this document.

Overall responsibility for internal protected disclosure procedures rests with the Chief Executive Officer (CEO).

Oversight of AHBRA's protected disclosures procedures rest with the Board of AHBRA.

Leona McMahon, Head of Legal and Compliance, is the Designated Person with day-to-day responsibility for the handling of reports.

2. Making a Protected a Disclosure

2.1. What is a Protected Disclosure?

Making a report in accordance with the 2014 Act is referred to as "making a protected disclosure". A "**protected disclosure**" means a disclosure of "**relevant information**" made by a "**worker**" in the manner specified in the 2014 Act. The relevant information must, in the reasonable belief of the worker, tend to show one

or more **relevant wrongdoings** and have come to the attention of the worker in a work-related context. These requirements are explained in more detail below.

2.2. What is Relevant Information?

Relevant information is information which in the reasonable belief of the worker tends to show one or more relevant wrongdoings and it came to the attention of the worker in a work-related context.

The information should disclose facts about someone or something, rather than a general allegation that is not founded on any facts.

Workers should not investigate allegations of wrongdoing. The Designated Person is responsible for the appropriate follow up of all reports.

2.3. What is a Reasonable Belief?

The worker's belief must be based on reasonable grounds but it is not a requirement that the worker is ultimately correct. Workers are not expected to prove the truth of an allegation.

No disciplinary or other action will be taken against a worker who reasonably believes the information they have reported tends to show a wrongdoing even if the concern raised turns out to be unfounded.

The motivation of the worker in making a report is irrelevant as to whether or not it is a protected disclosure. The worker will be protected if they reasonably believe, when making the report, that the information disclosed tended to show a relevant wrongdoing.

A report made in the absence of a reasonable belief is not a protected disclosure and may result in disciplinary action. It is a criminal offence to make a report that contains any information the reporting person knows to be false. A person who suffers damage resulting from the making of a known to be false report has a right to take legal action against the reporting person.

2.4. What are Relevant Wrongdoings?

To qualify as a protected disclosure, the matter reported must be a "relevant wrongdoing". The following are relevant wrongdoings:

(a) that an offence has been, is being or is likely to be committed

(b) that a person has failed, is failing or is likely to fail to comply with any legal obligation, other than one arising under the worker's contract of employment or other contract whereby the worker undertakes to do or perform personally any work or services

(c) that a miscarriage of justice has occurred, is occurring or is likely to occur

(d) that the health or safety of any individual has been, is being or is likely to be endangered

(e) that the environment has been, is being or is likely to be damaged

(f) that an unlawful or otherwise improper use of funds or resources of a public body, or of other public money, has occurred, is occurring or is likely to occur

(g) that an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement

(h) that a breach of EU law as set out in the Act, has occurred, is occurring or is likely to occur; or

(i) that information tending to show any matter falling within any of the preceding paragraphs has been, is being or is likely to be concealed or destroyed or an attempt has been, is being or is likely to be made to conceal or destroy such information.

It does not matter whether a relevant wrongdoing occurred, occurs or would occur in Ireland or elsewhere and whether the law applying to it is that of Ireland or that of any other country or territory.

Workers may be subject to mandatory reporting obligations relevant to their role or profession. Such reports may or may not amount to protected disclosures under the 2014 Act depending on whether the requirements of the Act are met. Legislation other than and in addition to the 2014 Act may provide for making reports. Workers should ensure that they are aware of what protections, if any, such other legislation and/or the 2014 Act makes available to them, and seek legal advice if necessary.

2.5. Matters that are not Relevant Wrongdoings

A matter is not a relevant wrongdoing which it is the function of the worker or the worker's employer to detect, investigate or prosecute and does not consist of or involve an act or omission on the part of the employer.

A matter concerning interpersonal grievances exclusively affecting a worker is not a relevant wrongdoing, and will not be dealt with under this procedure. Such matters are dealt with under AHBRA's HR Grievance Policy.

Failure to comply with a legal obligation that arises solely under the worker's contract of employment or other contract where the worker undertakes to do or perform personally any work or services is not a relevant wrongdoing. Such matters are dealt with under AHBRA's Disciplinary policies and procedures as set out in its HR Handbook.

Protected disclosures can only be made by workers and be made in a work-related context (see next section). Reports of wrongdoing that do not fulfil this criteria will be dealt with under AHBRA's Concerns Policy.

2.6. What is a work-related context?

"**Work-related context**" means current or past work activities through which, irrespective of the nature of those activities, persons acquire information concerning a relevant wrongdoing and within which those persons could suffer penalisation if they reported such information.

3. How to make a report

Reports should be made to the Head of Legal and Compliance who is the Designated Person to receive reports under this policy.

Reports can be made in writing or orally.

Reports can be made as follows:

By email: protected.disclosures@ahbregulator.ie

By post: Protected Disclosures
AHBRA
4th Floor Grattan House
67-72 Mount Street Lower
Dublin 2
D02 H638

By telephone: 01 224 3990.

A report can be made by way of a physical meeting upon request. To arrange this please contact Leona McMahon, Head of Legal and Compliance by email, telephone or post as above.

Reports should contain at least the information set out in Appendix A.

4. Anonymous Reports

Reports can be made anonymously. Persons who choose to report anonymously and whose report meets the requirements of the 2014 Act remain entitled to all of the protections of that Act.

Anonymous reports will be followed-up to the greatest extent possible. However, it may not be possible to fully assess and follow-up on an anonymous report.

In addition, implementing certain elements of this policy – such as seeking further information, maintaining communication and protecting the reporting person's identity or protecting them from penalisation – may not be possible.

5. Process following receipt of a report

This process shall apply to all reports made in the manner specified in Section 3 of this document. This process may not apply if a report or other communication is made in a manner other than that specified in Section 3.

5.1. Acknowledgement

All reports shall be acknowledged within 7 days of receipt.

The acknowledgement shall include a copy of these procedures.

5.2. Assessment

The Designated Person shall assess if there is prima facie evidence that a relevant wrongdoing might have occurred.

The Designated Person may, if required, make contact with the reporting person, in confidence, in order to seek further information or clarification regarding the matter(s) reported.

If it is unclear as to whether or not a report is a protected disclosure, the report will be treated as a protected disclosure until a definitive conclusion can be made.

It may be necessary to differentiate the information contained in the report. It may be the case that not all of the matters reported fall within the scope of this procedure or the 2014 Act. Different parts of a report may need to be approached separately and some matters may be directed to another, more appropriate, policy or procedure (e.g. personal grievances).

The Designated Person may decide that there is no prima facie evidence of a relevant wrongdoing and either close the procedure or refer the matter to another relevant procedure. If this occurs, the Designated Person will notify the reporting person in writing of this decision and the reasons for it.

If the Designated Person decides that there is prima facie evidence of a relevant wrongdoing, appropriate action will be taken to address the wrongdoing, having regard to the nature and seriousness of the matter.

The nature and seriousness of the matter reported will inform whether the matter can or should be investigated internally. In some circumstances it may be more appropriate for an investigation to be carried out by external experts, or a statutory body, or for the matter to be reported to An Garda Síochána or other body.

An informal process may be used to address a disclosure where the alleged relevant wrongdoing is relatively straightforward or not very serious or does not require consideration of the making of adverse findings about any individual.

If a decision to close the matter or refer it to another process is made, a party affected by this decision may request a review of this decision, via the system of review set out in section 10 of this policy.

5.3. Investigation

The Designated Person shall decide whether or not an investigation is required.

If an investigation is required, the Designated Person shall decide how the matter should be investigated.

Investigations will be undertaken in accordance with the general principles of natural justice and fair procedures and any other relevant procedures of AHBRA, as appropriate.

Responsibility for investigating and addressing allegations of wrongdoing lies with AHBRA and not the reporting person. Reporting persons should not attempt to investigate wrongdoing themselves.

A review of a decision not to investigate can be requested via the system of review set out in section 10 of this policy.

5.4. Feedback

Feedback will be provided to the reporting person within a reasonable time period and no later than 3 months after the initial acknowledgement of the report.

A reporting person can request the Designated Person, in writing, provide further feedback at 3 month intervals until the process of follow-up is completed.

Any feedback is provided in confidence and should not be disclosed by the reporting person other than:

- as part of the process of seeking legal advice in relation to their report from a solicitor or a barrister or a trade union official; or
- if required in order to make a further report through this or another reporting channel provided for under the 2014 Act (see next section).

Feedback will include information on the action taken or envisaged to be taken as follow-up to that report and also the reasons for such follow-up.

Feedback will not include any information that could prejudice the outcome of an investigation or any other action that might follow.

Feedback will not include any information relating to an identified or identifiable third party. In particular, feedback will not include any information on any disciplinary process involving another worker. Such information is confidential between the employer and the worker concerned.

If the follow-up process determines that no relevant wrongdoing has occurred, the reporting person will be informed of this in writing and the reasons for this decision. A review of this decision may be requested via the system of review set out in section 10 of this policy.

The final outcome of the process triggered by the report will be communicated to the reporting person, subject to any legal restrictions concerning confidentiality, legal privilege, privacy and data protection or any other legal obligation.

6. Other Reporting Channels

The aim of this policy is to provide a means by which workers can safely and securely raise concerns about relevant wrongdoing and to give certainty that all such concerns will be dealt with appropriately. AHBRA is confident that issues can be dealt with internally and strongly encourages workers to report such concerns internally in accordance with this document.

There may, however, be circumstances where a worker may not wish to raise their concern internally or if they have grounds to believe that an internal report they have made has not been followed-up properly.

The 2014 Act sets out a number of alternative external channels for workers to raise concerns. Information regarding these channels is set out in Appendix C of this policy.

It is important to note, however, that if a worker is considering making a disclosure using these other channels, different and potentially more onerous conditions may apply. **Workers are advised to seek professional advice before reporting externally.** Information on where to seek independent, confidential advice in this regard can be found at section 12 of this document.

7. Protection from Penalisation

AHBRA is committed to protecting workers from penalisation or a threat of penalisation because the worker made a protected disclosure. Acts of penalisation will not be tolerated.

If a worker is penalised, or threatened with penalisation, this can be reported to the Head of Legal and Compliance or the Head of Corporate Services and the report will be followed-up in accordance with this procedure and any relevant HR process.

Penalisation is any direct or indirect act or omission that occurs in a work-related context, which is prompted by the making of a protected disclosure and causes or may cause unjustified detriment to a worker.

Penalisation includes, but is not limited to:

a) Suspension, layoff or dismissal

b) Demotion, loss of opportunity for promotion or withholding promotion

c) Transfer of duties, change of location of place of work, reduction in wages or change in working hours

d) The imposition or administering of any discipline, reprimand or other penalty (including a financial penalty)

e) Coercion, intimidation, harassment or ostracism

f) Discrimination, disadvantage or unfair treatment

g) Injury, damage or loss

h) Threat of reprisal

i) Withholding of training

j) A negative performance assessment or employment reference

k) Failure to convert a temporary employment contract into a permanent one, where the worker had a legitimate expectation that he or she would be offered permanent employment

l) Failure to renew or early termination of a temporary employment contract

m) Harm, including to the worker's reputation, particularly in social media, or financial loss, including loss of business and loss of income

n) Blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry

o) Early termination or cancellation of a contract for goods or services

p) Cancellation of a licence or permit, and

q) Psychiatric or medical referrals.

Appropriate action, which may include disciplinary action, will be taken against a worker who penalises a reporting person or other individual due to the making of a protected disclosure.

The normal management of a worker who has made a protected disclosure is not penalisation.

If a protected disclosure is made during an investigation or disciplinary process to which the reporting person is subject, it will not automatically follow that the making of the report will affect the investigation or disciplinary process. Separate processes unconnected with the disclosure will ordinarily continue to proceed.

Disclosure of an alleged wrongdoing does not confer any protection or immunity on a worker in relation to any involvement they may have had in that alleged wrongdoing.

The 2014 Act provides that a worker who suffers penalisation as a result of making a protected disclosure can make a claim for redress through either the Workplace Relations Commission or the courts, as appropriate.

A claim concerning penalisation or dismissal must be brought to the Workplace Relations Commission within 6 months of the date of the act of penalisation or the date of dismissal to which the claim relates.

A claim for interim relief pending proceedings at the Workplace Relations Commission or the courts must be made to the Circuit Court within 21 days of the last date of penalisation or date of dismissal.

It is a criminal offence to penalise or threaten penalisation or permit any other person to penalise or threaten penalisation against any of the following:

- The reporting person
- A facilitator (a person who assists the reporting person in the reporting process)
- A person connected to the reporting person, such as a colleague or a relative, or
- An entity the reporting person owns, works for or is otherwise connected with in a work-related context.

8. Protection from legal liability

Civil legal action, with the exception of defamation, cannot be taken against a worker who makes a protected disclosure. Workers can be sued for defamation but are entitled to the defence of "**qualified privilege**". This means that it should be very difficult for a defamation case against a worker to succeed if the worker can show they have made a protected disclosure. There is no other basis under which a worker can be sued if they have made a protected disclosure.

If a worker is prosecuted for disclosing information that is prohibited or restricted, it is a defence for the worker to show they reasonably believed they were making a protected disclosure at the time they disclosed the information.

It is not permitted to have clauses in agreements that prohibit or restrict the making of a protected disclosure, exclude or limit any provision of the Act, preclude a person from bringing proceedings under or by virtue of the Act or preclude a person from bringing proceedings for breach of contract in respect of anything done in consequence of making a protected disclosure.

Please refer to section 12 of this policy on how to obtain further information and independent, confidential advice in relation to these statutory rights.

9. Confidentiality and protection of identity

AHBRA is committed to protecting the confidentiality of the identity of both workers who raise a concern under these procedures and any third party mentioned in a report and to treating the information disclosed in confidence.

AHBRA will maintain an appropriate case management system to record and track protected disclosures. All records will be held confidentially in a secure encrypted electronic folder accessible by the Designated Person(s) and authorised persons only. Access to these records is strictly limited.

Subject to the exceptions below, the identity of the reporting person or any information from which their identity may be directly or indirectly deduced will not be shared with anyone other than persons authorised to receive, handle or follow-up on reports made under this policy without the explicit consent of the reporting person.

The 2014 Act provides for certain exceptions where a reporting person's identity or information that could identify the reporting person can be disclosed without the reporting person's consent. There are:

(a) Where the disclosure is a necessary and proportionate obligation imposed by EU or national law in the context of investigations or judicial proceedings, including safeguarding the rights of defence of persons connected with the alleged wrongdoing

(b) Where the person to whom the report was made or shared shows they took all reasonable steps to avoid disclosing the identity of the reporting person or any information that could identify the reporting person

(c) Where the person to whom the report was made or shared reasonably believes disclosing the identity of the reporting person or information that could identify the reporting person is necessary for the prevention of serious risk to the security of the State, public health, public safety or the environment, and

(d) Where the disclosure is otherwise required by law.

Where a reporting person's identity or information that could identify a reporting person is to be disclosed under exceptions (a) to (d), above, the reporting person will be notified in writing in advance, unless such notification would jeopardise:

- The effective investigation of the relevant wrongdoing reported
- The prevention of serious risk to the security of the State, public health, public safety or the environment, or
- The prevention of crime of the prosecution of a criminal offence.

A reporting person may request a review of a decision to disclose their identity under the System of Review set out in section 10 of this policy.

Circumstances may arise where protection of identity is difficult or impossible – e.g. if the nature of the information disclosed means the reporting person is easily identifiable. If this occurs, the risks and potential actions that could be taken to mitigate against them will be outlined and discussed with the reporting person.

Other employees must not attempt to identify reporting persons. Attempts to do so may result in disciplinary action.

If you believe that your identity has been unlawfully disclosed by AHBRA, you should notify the Designated Person as soon as possible, who will investigate your complaint. If you believe that the Designated Person was the person responsible, then you have the option of notifying the Head of Corporate Services in AHBRA.

Records will be kept of all reports, including anonymous reports, in accordance with applicable policies concerning record keeping, data protection and freedom of information. Please refer to Appendix B of this policy for further information.

10. System of Review

A review may be sought:

- By the reporting person into a decision, following assessment, to close the procedure or refer the matter to another process

- By any affected party in respect of the conduct or outcome of any follow-up actions (including any investigation) taken on foot of the receipt of a report
- By any affected party in respect of the conduct or outcome of any investigation into a complaint of penalisation, and
- Except in exceptional cases, by any party affected by any decision to disclose the identity of the reporting person to persons other than those authorised under these procedures to handle reports.

The applicant can request a review in writing to the Designated Person. The applicant should apply for a review within one month of the relevant action or conduct or decision. The applicant should clearly set out the reason(s) they are seeking a review.

Reviews will be considered by a person not involved in the original process under review. Reviews may be undertaken by a member of senior Management in AHBRA or a suitably qualified external person, as appropriate and at the discretion of the CEO.

The role of the reviewer is not to re-investigate the matter in question, but to address the specific issues the applicant feels have received insufficient consideration. The reviewer will consider:

- whether the correct procedures were followed
- in the case of an investigation, whether the terms of reference were adhered to.
- whether the conclusions/findings could or could not reasonably be drawn from the information/evidence on the balance of probability.

The outcome of the review is final and there is no entitlement to further reviews of the same issue.

The Designated Person will inform the CEO and Chair of the Board of any requests for review and outcome of such.

11. Related Policies and Procedures

These procedures are designed to align with AHBRA's Protected Disclosures Policy..

AHBRA's Concerns Policy is published on its website.

12. Supports and Information

Transparency International Ireland operates a free Speak-Up Helpline that offers support and advice (including legal advice) for workers who have reported or plan to report wrongdoing. The helpline can be contacted by telephone 1800 844 866 or at www.transparency.ie/helpline.

For workers who are members of a trade union, many unions offer free legal advice services on employment-related matters, including protected disclosures.

Further information regarding the Act is available from Citizens Information at: www.citizensinformation.ie/en/employment/enforcement-and-redress/protection-for-whistleblowers/

Information in relation to making a complaint of penalisation to the Workplace Relations Commission can be found at: www.workplacerelations.ie/en.

AHBRA provides a free and comprehensive Employee Assistance Programme (EAP) for all AHBRA employees with confidential services for addressing legal or other issues that may impact on their wellbeing, performance, productivity, or safety.

Full details of AHBRA's EAP can be found in AHBRA's HR Handbook.

13. Review of this procedure

This policy will be reviewed periodically by AHBRA's Legal and Compliance team and at least every two years.

14. Document control – Change and Review History

Issue Date	Issue	Author	Approver	Reason for Change
December 2023	PD002	Head of Legal & Compliance	C.E.O.	Protected disclosures procedures were split into internal and external procedures due to prescription of AHBRA as a designated person
February 2026	PD002	Head of Legal & Compliance	N/A – no amendments	Review carried out, no changes identified

Appendices

Appendix A: Information that should be included in a disclosure

Reports should contain at least the following information:

a. that the report is a protected disclosure and is being made under the procedures set out in this procedure

b. the reporting person's name, position in the organisation, place of work and confidential contact details

c. the date of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced or was identified

d. whether or not the alleged wrongdoing is still ongoing

e. whether the alleged wrongdoing has already been disclosed and if so, to whom, when, and what action was taken

f. information in respect of the alleged wrongdoing (what is occurring / has occurred and how) and any supporting information

g. the name of any person(s) allegedly involved in the alleged wrongdoing (if any name is known and the worker considers that naming an individual is necessary to report the wrongdoing disclosed); and

h. any other relevant information.

In accordance with general data protection principles, section 16B(8) of the 2014 Act, provides that any personal data that is manifestly not relevant to the handling of a specific report should not be collected or if collected accidentally should be deleted without undue delay.

Appendix B: Record Keeping, Data Protection and FOI

B1: Record Keeping

A record of all reports – including all anonymous reports – will be kept.

Where a report is made via telephone, the report shall be documented by way of accurate minutes of the conversation taken by the person who receives the report. The reporting person shall be afforded the opportunity to check, rectify and agree these minutes.

Where a report is made via a physical meeting with an authorised member of staff, the report shall be documented by way of accurate minutes of the conversation taken by the person who receives the report. The reporting person shall be afforded the opportunity to check, rectify and agree these minutes. This procedure will also apply to any subsequent or follow up meetings that may be held to seek additional information or clarification.

B2: Data Protection

All personal data will be processed in accordance with applicable data protection law, including the General Data Protection Regulation (GDPR).

It is important to note that section 16B of the 2014 Act imposes certain restrictions on data subject rights, as allowed under Article 23 of the GDPR.

Where the exercise of a right under GDPR would require the disclosure of information that might identify the reporting person or persons concerned, or prejudice the effective follow up of a report, exercise of that right may be restricted.

Rights may also be restricted to the extent, and as long as, necessary to prevent and address attempts to hinder reporting or to impede, frustrate or slow down follow-up, in particular investigations, or attempts to find out the identity of reporting persons or persons concerned.

If a right under GDPR is restricted, the data subject will be given the reasons for the restriction, unless the giving of such reasons would identify the reporting person or persons concerned, or prejudice the effective follow up of a report, or prejudice the achievement of any important objectives of general public interest as set out in the Act.

A person whose data subject rights are restricted can make a complaint to the Data Protection Commissioner or seek a judicial remedy in respect of the restriction.

An overview of how the AHBRA will collect, use and store personal data, and the rights you have in relation to your personal data is provided in our Privacy Statement available at Privacy Statement - Approved Housing Bodies Regulatory Authority (ahbregulator.ie).

B3: Freedom of Information

The Freedom of Information Act 2014 does not apply to any records relating to disclosures made in accordance with the 2014 Act, irrespective of when they were made.

Appendix C: Other Disclosure Channels

C1: Overview

The aim of this document is to provide a means by which workers can safely and securely raise concerns about relevant wrongdoing and to give certainty that all such concerns will be dealt with appropriately. AHBRA is confident that issues can be dealt with internally and strongly encourages workers to report such concerns internally in accordance with this policy.

There may, however, be circumstances where a worker may not wish to raise their concern internally or if they have grounds to believe that an internal report they have made has not been followed-up properly.

The Protected Disclosures Act 2014 sets out a number of alternative external channels for workers to raise concerns. Information regarding these channels is set out below.

Workers should note that different and potentially more onerous conditions may apply when using these channels. Workers are advised to seek professional advice before reporting externally. Information on where to seek independent, confidential advice in this regard can be found at section 12 of this policy.

The information set out in this Appendix gives a general overview of the other disclosure channels available under the Act. It does not purport to be legal advice or a legal interpretation of the Protected Disclosures Act. It is entirely a matter for each worker to satisfy themselves that they are reporting in accordance with the Act.

C2: Reporting to a Prescribed Person

The conditions applying to reporting to a prescribed person are set out in section 7 of the Protected Disclosures Act 2014.

Prescribed persons are designated by the Minister for Public Expenditure, NDP Delivery and Reform to receive reports of wrongdoing in respect of matters they regulate or supervise.

If a worker wishes to make a report to a prescribed person, in addition to having a reasonable belief that the information they report tends to show a relevant wrongdoing, they must also reasonably believe the information they report is substantially true and that the relevant wrongdoing they wish to report falls within the description of matters for which the person is prescribed.

Prescribed persons are required to have formal channels to receive reports to them under the 2014 Act and to acknowledge, follow-up and give feedback on all reports received.

If a worker decides to report to a prescribed person, they must make sure that they choose the right person or body for their issue. For example, if they are reporting a breach of data protection law, they should contact the Data Protection Commission. A full list of prescribed persons and a description of the matter for which they have been prescribed can be found at: www.gov.ie/prescribed-persons/

C3: Reporting to the Protected Disclosures Commissioner

The conditions applying to reporting to the Protected Disclosures Commissioner are set out in section 7 of the 2014 Act.

The Protected Disclosures Commissioner is an alternative means by which a worker can make a report under section 7 of the Act. In particular, the Commissioner can assist where the worker is uncertain as to which prescribed person to report to. The Commissioner will transmit the report to the correct prescribed person or to another person the Commissioner considers suitable to follow-up on the report. In exceptional circumstances (e.g. if no prescribed person or suitable person can be found) the Commissioner will follow-up directly on a report.

If a worker wishes to make a report to the Commissioner, in addition to having a reasonable belief that the information they report tends to show a relevant wrongdoing, they must also reasonably believe the information they report and any allegation contained in it is substantially true.

The Commissioner has established formal channels for workers to make reports under the Act. Information on how to report to the Commissioner is available at: https://www.opdc.ie/

C4: Reporting to Institutions of the EU

The conditions applying to reporting to institutions of the EU is set out in section 7B of the 2014 Act.

If the relevant wrongdoing a worker wishes to report concerns a breach of European Union (EU) law, as set out EU Directive 2019/1937 on the protection of persons who report breaches of Union law, they can report to a relevant institution, body, office or agency of the EU, provided:

- the worker believes the information they wish to report is true at the time of reporting; and
- the information falls with the scope of EU Directive 2019/1937.

A number of these EU institutions have formal channels for receiving reports from workers. A worker wishing to make such a report should contact the institution concerned for information in this regard.

C5: Reporting to a Minister

The conditions applying to reporting to a Minister are set out in section 8 of the 2014 Act.

A worker who is or was employed by a public body can make a report to the Minister or Minister of State responsible for the public body concerned, provided one or more of the following conditions is met:

- the worker has previously made a report of substantially the same information to their employer or other responsible person; or to a prescribed person; or the Protected Disclosures Commissioner; or to a relevant Minister but no feedback has been provided to the worker in response to the report within the specified feedback period, or, where feedback has been provided, the worker reasonably

believes that there has been no follow-up or that there has been inadequate follow-up

- the worker reasonably believes the head of the public body concerned is complicit in the relevant wrongdoing concerned
- the worker reasonably believes that the relevant wrongdoing concerned may constitute an imminent or manifest danger to the public interest, such as where there is an emergency situation or a risk of irreversible damage.

In the case of AHBRA, the relevant Minister is **the Minister for Housing, Local Government and Heritage.**

Contact details:

by email: minister@housing.gov.ie

by post: Disclosures made by post should be marked confidential and sent to:

Minister for Housing, Local Government and Heritage, Minister's Office, Department of Housing, Local Government and Heritage, Custom House, Dublin, D01 W6X0

phone number: +353 (0)1 888 2403

If a report is made to the Minister, it will within 10 days of receipt, be transmitted, without consideration, directly to the Protected Disclosures Commissioner.

C6: Reporting to a Legal Adviser

The conditions for reporting to a legal adviser are set out in section 9 of the 2014 Act.

A worker can disclose information concerning a relevant wrongdoing to a barrister, a solicitor or a trade union official (or an official of an excepted body under section 6 of the Trade Union Act 1941) in the course of obtaining legal advice, including advice in relation to the operation of the Protected Disclosures Act.

C7: Reporting to Other Third Parties

There are specific – and more onerous – conditions that must be met for a worker to be protected if they make a disclosure to any person other than their employer or other responsible person, a prescribed person, the Protected Disclosures Commissioner or a relevant Minister. These are set out in section 10 of the Protected Disclosures Act 2014.

The worker must reasonably believe that the information disclosed in the report, and any allegation contained in it, is substantially true, and that at least one of the following conditions is met:

- the worker previously made a disclosure of substantially the same information to their employer or other responsible person; to a prescribed person; to the Protected Disclosures Commissioner, or to a relevant Minister, but no appropriate action was taken in response to the report within the specified feedback period; or

- the worker reasonably believes that the relevant wrongdoing concerned may constitute an imminent or manifest danger to the public interest, such as where there is an emergency situation or a risk of irreversible damage, or

- the worker reasonably believes that if he or she were to make a report to a prescribed person, the Protected Disclosures Commissioner or a relevant Minister that there is a risk of penalisation, or

- the worker reasonably believes that if he or she were to make a report to a prescribed person, the Protected Disclosures Commissioner or a relevant Minister that there is a low prospect of the relevant wrongdoing being effectively addressed, due to the particular circumstances of the case, such as those where evidence may be concealed or destroyed or where a prescribed person may be in collusion with the perpetrator of the wrongdoing or involved in the wrongdoing.

C8: Reporting of Matters related to Law Enforcement and the Administration of Justice

Section 17 of the 2014 Act sets out certain special conditions that apply to the reporting of matters relating to law enforcement and the administration of justice. A

full definition of what constitutes such matters is set out in section 17(1) of the 2014 Act.

In general, reports concerning law enforcement and the administration of justice can only be made:

- To the worker's employer in accordance with this procedural document; or
- To a prescribed person, if a person has been prescribed in respect of the matter the worker wishes to report; or
- To the Comptroller and Auditor General, if the report contains taxpayer information.

A worker can also disclose information concerning a relevant wrongdoing in this area to a legal adviser or a trade union official (or an official of an excepted body under section 6 of the Trade Union Act 1941) in the context of seeking legal advice regarding their disclosure.

A report on matters concerning law enforcement and the administration of justice can in certain circumstances be made to a member of Dáil Éireann or Seanad Éireann. Section 17 of the 2014 Act sets out the specific conditions that apply in this case. Workers should familiarise themselves with these conditions and seek legal advice if required.

No other form of disclosure of these matters is permitted under the Protected Disclosures Act.

C9: Reporting of Matters related to Security, Defence, International Relations and Intelligence

Section 18 of the Protected Disclosures Act 2014 sets out certain special conditions that apply to the reporting of matters relating to security, defence, international relations and intelligence. A full definition of what constitutes such matters is set out in sections 18(1) and 18(2) of the 2014 Act. Reports concerning matters relating to these areas can only be made:

- To the worker's employer, in accordance with this document

- To a relevant Minister in accordance with section 8 of the 2014 Act
- To the Disclosures Recipient in accordance with section 10 of the 2014 Act.

A worker can also disclose information concerning a relevant wrongdoing in these areas to a legal adviser or a trade union official (or an official of an excepted body under section 6 of the Trade Union Act 1941) in the context of seeking legal advice regarding their disclosure.

No other form of disclosure of these matters is permitted under the Protected Disclosures Act.