

Personal Information

Name: ALRIC LINDSAY

Address: HILTON ESTATES, BUILDING 6 , FAIRBANKS ROAD KY11003
Mailing Address *Postal Code*

Home Phone: 9261688 Alternate Phone: _____

Email: ALRICLINDSAY@gmail.com

Please indicate preferred contact method: Email Mail Phone Best time to call: _____

Are you making this appeal on behalf of another person? Yes No

If YES, please attach all documentation which shows that you have the authority or consent of that individual to act on his/her behalf.

Signature: Alric Lindsay Date: AUGUST 8, 2024

Information about the request/ appeal

Name of Public Authority: MINISTRY OF FINANCE

Name of person who assisted you: LOUELLA THOMPSON

Select one or more of the following options to describe what your appeal is about:

- The records I requested were withheld in full or in part (redacted)
- My request for an internal review was ignored for 30 days or more
- My request was improperly deferred
- The records I requested were not found
 - Have you discussed what records you believe are missing with the Information Manager?
 - If the answer is no, we request that you bring this matter to the Information Manager's attention for possible resolution before filing an appeal.
- I was charged an unreasonable fee/my request for a fee waiver was refused
- My request was improperly transferred to another Public Authority
- My request was refused on the grounds that it is vexatious
- My request was refused on the grounds that they have previously responded to a similar request
- My request was refused on the grounds of unreasonable diversion of resources
- I did not receive the requested information in the format I asked for
- The Public Authority intends to disclose my personal information over my objections
- Otherwise the Public Authority did not comply with an obligation imposed under the FOI Law.

If any of the above applies, have you requested an **internal review** with the Public Authority that holds the information?

Yes No

Further Details

Please summarize your appeal and the issues you would like reviewed:

THE RECORDS REQUESTED RELATE TO THE REASONS THAT THE GOVERNMENT FAILED TO REFLECT \$2 BILLION IN POST RETIREMENT HEALTH CARE LIABILITIES IN THE STATEMENT OF FINANCIAL POSITION FOR CORE GOVERNMENT OR EPS. I WAS PROVIDED WITH LINKS THAT DO NOT DISCLOSE ANY REASONS. I WAS INFORMED THAT AN INTERNAL REVIEW WAS NOT AVAILABLE TO ME. HOWEVER SECTION 33(3) OF THE FOI ACT SAYS THE INTERNAL REVIEW APPLICATION UNDER 33(1) MAY ONLY BE MADE WHERE THE DECISION TO WHICH THE APPLICATION RELATES WAS TAKEN BY A PERSON OTHER THAN THE MINISTER, A CHIEF OFFICER OR THE PRINCIPAL OFFICER.

How do you think the OMB can help you? Describe the result or outcome you seek:

THE FOI APPLICATION WAS NOT TAKEN BY THE MINISTER OR A CHIEF OFFICER. IN ADDITION, PRINCIPAL OFFICER DOES NOT APPEAR TO BE DEFINED. THE OUTCOMES I SEEK ARE:

1. FINDING THAT THE MINISTRY OF FINANCE ERRED IN LAW IN NOT ALLOWING AN INTERNAL REVIEW APPLICATION.
2. ORDER THAT THE MINISTRY OF FINANCE PROVIDE THE RECORDS OUTLINING THE REASONS THAT THE GOVERNMENT FAILED ANNUALLY TO INCLUDE \$2 BILLION OF POST RETIREMENT HEALTHCARE LIABILITY IN THE STATEMENT OF FINANCIAL POSITION. INCLUSION IN THE NOTES TO THE FINANCIAL STATEMENTS IS NOT IN COMPLIANCE WITH IPSAS 39 Employee Benefits Disclosures.

Privacy Notice:

The Office of the Ombudsman collects personal data of complainants, appellants and third-party individuals necessary for the exercise of its statutory mandates under the following legislation and associated regulations: The Ombudsman Act, The Complaints (Maladministration) Act, The Police (Complaints by the Public) Act, The Whistleblower Protection Act, The Freedom of Information Act, and The Data Protection Act.

Any personal data obtained through our website, forms, correspondence and via other means will be used to respond to inquiries, and for processing, resolving, investigating and deciding of complaints and appeals. We may also use such data in anonymized form to compile statistics and undertake research and analysis.

For an explanation of your rights under the Data Protection Act, 2017, please consult the guidance for the general public on our website: <https://ombudsman.ky/data-protection/public>

Your views are valuable to us. If you have any questions or concerns, please contact us: <https://ombudsman.ky/get-in-touch>