

August 15, 2024

Dear Office of the Ombudsman,

**OMB Case file #202400482**  
**FOI 109387**

Thank you for your recent email correspondence regarding the above.

### **Reasons for timing of appeal to Ombudsman**

#### *Further research required of public authority's claim*

The response from the public authority indicated that the records sought were already in the public domain.

This required significant time from myself to review video hearings of the Public Accounts Committee, the written minutes of the hearings and other links provided by the public authority. Upon review, I noted that there were no public records disclosed about the reasons for not recording post-retirement health obligations of over \$2 billion on core government's statement of financial position.

Instead, the links provided by the public authority only make references to the fact that the recording of post-retirement health obligations of over \$2 billion on core government's statement of financial position was not done. No reasons were provided.

This is a public interest matter because the non-recording of post-retirement health obligations of over \$2 billion on core government's statement of financial position could increase the total liabilities reported and amount to a breach of the Framework agreed with the United Kingdom.

#### *Further research required of claim that internal review was unavailable*

The response from the public authority stated that "An internal review of this matter is not possible because the Accountant General was consulted on this request and involved in this initial decision."

However, the FOI Act states that "An application under subsection (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 of the public authority concerned."

The Accountant General is not stated on the public authority's website as a "chief officer." Also "principal officer" is not defined.

Upon further research, it remains unclear whether the public authority erred in not permitting an internal review.

Due to the time required to research the above matters, the appeal to the Ombudsman is being made now.

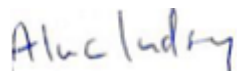
## Appeals sought

The appeals sought are as follows:

- (a) A declaration/order that the public authority failed to communicate the information contained in the requested records or failed to provide the records
- (b) A declaration/order that the public authority now provide the records containing reasons for not recording post-retirement health obligations of over \$2 billion on core government's statement of financial position and corresponding annual impacts on the statement of financial performance
- (c) A declaration that the public authority otherwise failed to comply with an obligation imposed under the FOI Act because it appears that the public authority erred in law by not permitting an internal review (note that the Accountant General is not a minister, not listed as a chief officer and principal officer is not defined)

I humbly request that the Ombudsman consider accepting the request for an appeal on the above basis.

Kind regards,



---

Alric Lindsay