



Chief Ombudsman's opinion under the Ombudsmen Act

Legislation	Ombudsmen Act 1975 ss 13 and 22; Protected Disclosures (Protection of Whistleblowers) Act 2022 37;
Agency	Accident Compensation Corporation
Investigation about	Response to Official Information Act and Written Parliamentary Question requests
Ombudsman	John Allen
Case number(s)	CASE-002308
Date	24 September 2025

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Summary

1. In August 2023, the Accident Compensation Corporation (ACC) received Official Information Act (OIA) requests from two journalists asking for information on how much had been spent on staff functions over the last year. The requestors asked for the details of any event that cost over \$10,000.
2. When gathering the information, ACC initially identified one event, a farewell for a Deputy Chief Executive, at a cost of \$17,287.29.
3. On reviewing this, ACC considered that some travel expenses which had been included in the event costs, would have occurred regardless of the farewell as those staff were in Wellington on '*other work*'. Subsequently, ACC removed those travel expenses from the overall cost of the event. Having excluded the travel expenses, the cost of the farewell fell below the \$10,000 threshold in the OIA requests.
4. ACC subsequently advised the OIA requesters that ACC had not identified any events in scope of their requests.
5. Based on the information before me, I have formed the opinion that ACC's decision making on the information requests was unreasonable and wrong.

Ombudsman's role

6. Under section 13(1) of the Ombudsmen Act 1975 (OA), I have the authority to investigate the administrative acts, decisions, omissions and recommendations of ACC.
7. My role is to consider the administrative conduct of ACC, and to form an independent opinion on whether that conduct was fair and reasonable (sections 22(1) and 22(2) of the OA refer).
8. The relevant text of these statutory provisions is set out in the Appendix.

Protected Disclosure

9. In September 2023, this office received a protected disclosure in which it was alleged that ACC senior management (tier 2 and up), had manipulated data relating to a farewell event in 2023 for a DCE. It was alleged that the actual cost of the event was approximately \$18,000 and that ACC purposely manipulated that data to bring the event cost to under \$10,000 and as such out of scope of the OIA requests.
10. On 14 November 2023, this office wrote to ACC to request information under section 37(3) of the Protected Disclosures (Protection of Whistleblowers) Act 2022 PDA, to assist with the decision as to whether to investigate.

Investigation

11. On 8 April 2024, having considered ACC's response to the request for information, Mr Boshier notified the Chief Executive of ACC of his investigation into ACC's decision making on the OIA requests. Mr Boshier requested a copy of the relevant papers and a response addressing the concerns that had been raised. Specifically, he asked ACC for:
 - a. an explanation of how the costs were gathered which identified that 11 staff members attended Wellington for 'other work' and therefore were not included in the overall cost of the event;
 - b. evidence of requests and approval of travel expenses for staff who attended the event; and
 - c. a detailed description of, and information in support of, the 'other work' that was undertaken in Wellington.
12. After Peter Boshier's term as Chief Ombudsman ended on 28 March 2025, I assumed responsibility for this investigation.
13. After taking into consideration the information provided by both ACC and the discloser, I communicated my provisional opinion to ACC. I have considered ACC's further comments, and have now formed a final opinion.

Background

Invitation to attend the DCE farewell

14. On 12 July 2023 there was an email exchange between three ACC staff to begin arrangements for the farewell for the DCE. An email at 3:10pm stated:

[DCE] has requested presence therefore the ask is to approve any travel that comes up from their own people leaders.
15. The discussion in that email chain included comment that the travel for the event would ideally be same day if possible:

to keep the costs down, and also for those that can, to tie in other hui with their trip. For example, [staff name] and [staff name] can hopefully have a hui with [staff name] and [staff name] re [name of meeting] while they are here.
16. The email trail included a spreadsheet entitled 'Costings Kaimahi [DCE]_farewell' with 'rough estimates attached for flights'. In that spreadsheet, 17 invitees are listed with associated flight costs of which two staff have a text entry next to their name stating 'should tie in with meetings re [meeting name].'
17. On 13 July 2023, the staff named in the spreadsheet were notified by email that they were invited to attend the farewell for the DCE. Eighteen invitees (it was later identified

that one staff member had been missed from the original spreadsheet of 17 people) were advised that they had been ‘selected to attend ā tinana’¹ and that all travel had been approved.

18. The event was held 23 July 2023.

The information requests

19. The information that I have received showed there were three requests for disclosure of expenses for staff events:

Newshub

20. On 11 August 2023, ACC received an OIA request from Newshub. The request was:

A list of all events ACC has held or had some responsibility for hosting that cost in excess of \$10,000 over the past year, with a breakdown of what contributed to the costs and including the business purpose or justification for each event as well.

21. ACC consulted Newshub on the scope of the request and confirmed the following with them:

We have interpreted the term ‘event’ as used in your request, to mean a farewell, welcoming, or a function outside of ACC’s day-to-day business operations.

Stuff

22. On 17 August 2023, ACC received an OIA request from Stuff. The request was:

Can you please send me a breakdown of how much has been spent on staff functions over the last five years. Please include details of each function, when it was held, the purpose eg. leaving or welcome events, and how much was spent broken down by expense eg. food, travel, gifts etc.

23. ACC consulted Stuff on the scope of the request and confirmed the following with them:

On 22 August 2023, we advised that we have interpreted the term ‘function’ as referring to as an event to farewell or welcome staff, or an event outside the day-to-day business operations of ACC. We also asked if you were happy to refine the scope to functions that occurred within the last year and cost over \$10,000. On that same day you confirmed this refinement.

¹ In person.

Hon David Seymour

24. On 23 August 2023 a written parliamentary question (WPQ) from Hon David Seymour to the Minister for ACC was received asking for total expenditure by ACC on welcome and farewell events from 2017 to 2023.

WPQ 25206 (2023). David Seymour to the Minister for ACC (23 August 2023): How much money, if any, has been spent on welcome and farewell events for tier 1 and 2 staff in the Minister's agencies since 2017, listed by date, staff member and position, amount spent on event, nature of farewell/welcome and breakdown of costs incurred, or as much of this information is recorded?

25. The Parliamentary Privileges Act 2014 and Bill of Rights 1688 limit the ability of anyone outside Parliament questioning or reviewing proceedings relating to Parliament, which includes the answering of WPQs. For this reason I make no further comment on how ACC supported their Minister to answer this WPQ. Any further action on this is a matter for ACC and their responsible Minister.

ACC's information gathering process

26. ACC provided a copy of a memo document entitled *OIA response* in which a staff member 'Staff 1' outlines the steps ACC took to collect the information. That memo was written before the second OIA request was received on 17 August 2023. However, as the two requests asked for the same information, I have presumed that the same process applied to both requests.
27. In that memo, Staff 1 describes that ACC initially confirmed the scope of the request to exclude 'away/training days' or 'conferences' as this information was already publically available on ACC's Annual Review document. In scope events were considered to include 'a function/party/welcoming/farewell, or an event outside the scope of ACC's day-to-day operations'.
28. Business units were asked to present their findings by close of business 22 August 2023. The request from Hon David Seymour was received the following day on 23 August 2023 and as such the information gathering for that request was included with the OIA requests.
29. In the memo, it is documented that another member of staff 'Staff 2' identified that for the farewell for the DCE, there were staff who attended however the event was not the only reason for travelling to Wellington. Staff 2 asked if those expenses ought to be included in the costs. In the memo, Staff 1 has documented their advice to Staff 2 as:

I advised [Staff 2] that it depends on whether the core purpose of their travel was to attend the farewell. I.e., would they have been traveling to Wellington had the farewell event not occurred? If the answer is yes, their travel and accommodation is out of scope. If the answer is no, then the core purpose of that travel/accommodation is the farewell, and it should be included.

[Staff 2] provided further information on the additional work that ... staff did while in Wellington. This includes planning for Board engagements, [learning] sessions, [department name][transition planning, and [other] engagements.

Expenditure spreadsheets

30. ACC provided my office with copies of the draft response letters, excel spreadsheets and other information that evidenced the review process as part of the information gathering process.

Cost including all staff who attended the farewell

31. The spreadsheet entitled '*UPDATED [department name] Event Costs*' records that 19 people (excluding the DCE and their external guest) travelled to attend the farewell. Five other people had flights booked for them but their flights were cancelled due to the weather. The cost of those flights were '*pushed to dummy dates*'.
32. That spreadsheet records that of the \$18,173.50 spent, \$294.22 was spent on catering, \$1,913.85 was spent on '*pcard transactions*', \$669.60 on taxis and the rest was for flights and accommodation.
33. On a spreadsheet entitled '*info for [staff member]*' it lists that of the people who travelled, approximately 11 people are listed as '*staff whose travel included internal business meetings*' that is, they travelled to Wellington for what ACC described as '*other work*'.
34. It is apparent from the draft letters that as part of the review process, there was a discussion around adding a caveat to explain that the \$18,173.50 figure included costs for staff who attended the farewell but were in Wellington on '*other business*'. It appears that at some point, the draft wording stated that '*all staff*' who travelled to attend the farewell were in Wellington on '*other business*'.

Other work

35. In an email entitled '*Noteworthy OIA for scoping*' dated 23 August 2023, Staff 2 forwarded an email in which they stated that they had updated the spreadsheet of reasons (i.e. a description of '*other work*') for those not in the department. The email provided the names of ten staff who had travelled to the farewell. Alongside those names was a description in a column entitled '*Hui/Mahi*' which set out various activities, including identifying and working through challenges, transition planning, Board and engagement planning and learning.
36. In a TEAMS chat dated 24 August 2023, Staff 1 commented on the proposed wording for the OIA response. They recommended that the phrasing '*all staff*' be changed to '*some staff*' were in Wellington for reasons other than the farewell. They proposed changing the wording from '*all staff*' to '*many staff*' as:

I don't think we can say all staff, as I don't think they were all in Wellington for other reasons than the poroporoaki (even if they all did 'other work'). If the poroporoaki never occurred, many of those staff wouldn't have otherwise been in Wellington. I've changed to 'many' to weaken it and avoid potentially tripping ourselves up in future if asked the question about whether they'd be in Welly if the poroporoaki never happened. Keep you posted on what [Staff 2] comes back to with re the cultural wording and change in \$ between the spreadsheet versions'

37. To evidence the 'other work', ACC provided my office with screen shots of meeting invitations which showed that some attendees were booked for meetings around the time of the farewell.
38. Below I have listed the information that ACC has provided on those meetings.

Meeting 1

39. This was scheduled for 24 July at 8.30am to 12pm.
40. ACC advised that this was a gathering which included a farewell to the DCE. It was not a formal business meeting and no minutes were taken.

Meeting 2

41. This was scheduled for 24 July 2023 10:30am to 11:30am.
42. The names of the invitees is not shown.
43. This was a Mihi Whakatau to welcome a new senior leader, not a formal business meeting.

Meeting 3

44. This meeting was scheduled for 24 July 2023 12pm to 2pm.
45. The invitation was accepted by two people on the 'other work' list. The invite does not show a response from a third person who is also on the 'other work' list.
46. ACC advised that this was a strategic planning hui for 'up to four senior team members'. The meeting was not minuted.

Meeting 4

47. This meeting was scheduled for 25 July 2023 from 9am to 12pm.
48. ACC advised that this was a strategic planning hui 'usually attended by four kaimahi' but there are no minutes or supporting documentation.
49. There are four invitees listed, all of whom are on the 'other work' list.
50. One attendee is shown to have accepted the invitation.

Summary

51. Of the 11 who are described as travelling for 'other work', five of those names appear on some, but not all of the meeting invitations. On some of the invitations, not all of those attendees show as having accepted the invitation. The first invitation has those five names as optional attendees. I note that the invitations were also sent to group mailing lists therefore the individual names within those groups are not shown.
52. ACC provided high-level descriptions on the purpose of the gathering and the meetings but confirmed that no formal documentation such as minutes, was available.

Review of draft responses

53. On 25 August 2023 ACC reviewed the proposed OIA response. The wording indicated that ACC planned to disclose a cost as being around \$18,000 but with a caveat explaining that 11 staff travelled to Wellington to attend the farewell but were also there on other business. The draft letter contains a comment box in which it is written that the media team advised that the following should be removed from the letter:

The direct costs associated with this event were \$7,584.33, which includes catering, flights and accommodation for [name of external attendee], and domestic travel costs associated with seven staff members who travelled to Wellington specifically to attend the whakanuia.

In the interests of transparency and completeness, we have also included \$9,702.96 travel and accommodation costs for 11 staff who travelled to Wellington and attended the whakanuia, but who also participated in other ACC business whilst in the capital. ACC encourages staff to coordinate their schedules when travelling to make the best value of the travel costs, therefore some of these costs could potentially be attributed to reasons other than the whakanuia.

Request for a second spreadsheet

54. On 30 August 2023, the Head of Government Engagement requested a second spreadsheet of costs. This is evidenced in a copy of a TEAMs chat provided by ACC to my office. The request was:

Team.

I need two versions of both OIA and the WPQ.

One has flights and accommodation in scope, and one doesn't.

So for the purpose of the \$10k one, it'll say there are none.

55. Staff 1 responds:

Wait, do you mean flights and accommodation for those who 'travelled to Wellington to attend [DCE] farewell but did work too' are not in scope? Or flights or accommodation in general aren't in scope.

56. The Head of Government Engagement clarifies:

That people who did other stuff aren't included.

Not that all flights should be removed.

I think that takes 9k off

57. Staff 1 states:

Cool, that's what I did. Removed the flights + accomm \$\$ for those ... who did other work.

Comments about the spreadsheets

58. In the TEAMS chat referenced above, some ACC colleagues appear to express concerns.

59. A colleague comments,

'other work'

This is wrong. Fundamentally wrong.

60. The Head of Government Engagement acknowledges the comment stating:

'Everybody knows that... Including [Chief Executive].

[Name of Staff 1], can you please change the sign-out on the letter to my name and title. I'll send you my signature. I'm not going to ask [colleague] to sign this one out and will do it instead. I am sorry both. I worked as hard as I can to get this to land somewhere that I was comfortable with.

Final responses

61. The final OIA responses were sent on 30 August 2023. In those letters, ACC advise the requestors that they had not identified any events in scope of the requests (above \$10,000) and therefore refused to provide the information on the basis that it did not exist. ACC stated the decisions were made under section 18(e) of the OIA.

62. A previous spreadsheet calculated events expenditure from 2017 to 2023 being \$31,406.98 before the cost related to 'other work' was removed.

Summary

63. The information that I have received confirms ACC initially identified the 2023 farewell event for the DCE cost in the region of \$18,000. This made the event fall in scope of the OIA requests.

64. On reviewing the information it had gathered, ACC determined that of the money spent on the farewell, approximately \$9,000 was spent on attendees who would have been in Wellington on 'other work' and as such, their expenses did not fall within the scope of the event costs.
65. Taking into account those expenses, ACC determined that the actual cost of the farewell event was \$7,584.33. This was a difference of \$9,703. As the final figure was below \$10,000 the farewell was not considered in scope of the OIA requests.

Analysis

66. For the reasons set out below, I consider that ACC has acted unreasonably in its management of its response to the OIA requests. It is my opinion that ACC has failed to demonstrate the case that approximately \$9,703 of the farewell costs can be attributed to 'other work' and that those expenses would have occurred regardless of the farewell.
67. I note that during the process of collecting the information, Staff 1 provided advice on what costs were in scope when considering those who were in Wellington on 'other work'. Staff 1 stated :

I advised [Staff 2] that it depends on whether the core purpose of their travel was to attend the farewell. ...would they have been traveling to Wellington had the farewell event not occurred If the answer is yes, their travel and accommodation is out of scope. If the answer is no, then the core purpose of that travel/accommodation is the farewell, and it should be included.

68. In ACC's initial internal correspondence on 12 and 13 July 2023, staff were advised that they were requested to attend in person and that their travel expenses had already been signed off in principle.
69. It is clear from the email exchange that some ACC staff had in mind to make the travel expenses cost effective by asking staff to tie the event in with their work. However, there is nothing in those email exchanges which suggests that some staff would have been 'travelling to Wellington had the farewell event not occurred'. There is no reference to other work occurring in Wellington on that date which would coincidentally tie in with the farewell.
70. It is appropriate to ask staff to make travel expenses cost effective. It is appropriate to suggest that whilst attending the farewell, they take it as an opportunity to do work that would need to be done in Wellington. However, this is not the argument that ACC has made.
71. ACC provided copies of meeting invitations to evidence the 'other work' however, there is very little information or context provided for those meetings other than high-level descriptions. The information provided by ACC does not evidence that the meetings would have occurred regardless of the farewell.

72. ACC confirmed that meeting 1 was a gathering not a formal meeting.
73. Regarding the other three meetings, ACC confirmed that there is no documentation available such minutes.
74. With respect to the attendees in some cases the meeting invitations do not list all the attendees so we are unable to analyse how many of the attendees attended the farewell and why they needed to attend in person.
75. Regarding the information that we have received, only five of the 11 who are described as travelling to Wellington for other work are named on the invitations. One of those meetings has the five as optional attendees and of the other invitations, the screen shots do not show that all five accepted. Ultimately, these screen shots do not evidence that these individuals would have been in Wellington regardless of the farewell.
76. We have not been provided with information on the other six people on the list of 11 who are described as travelling to Wellington for other work.
77. In the internal OIA response review documents, Staff 1 states:

I don't think we can say all staff, as I don't think they were all in Wellington for other reasons than the poroporoaki (even if they all did 'other work'). If the poroporoaki never occurred, many of those staff wouldn't have otherwise been in Wellington. I've changed to 'many' to weaken it and avoid potentially tripping ourselves up in future
78. ACC has not provided information which adequately details the specifics of what 'other work' entailed and that it would have occurred regardless of the farewell. Other than screen shots of the meeting invitations and a high level description of the meetings, the only definition provided of what 'other work' entailed is in ACC's internal correspondence. Those definitions are high level and do not suggest that this work would have occurred in Wellington regardless of the farewell.
79. It is also clear from the TEAMS conversation that some staff were uncomfortable with the position that ACC had taken in determining that the expenses for those 11 travelling staff to be out of scope of the OIA request.
80. I have not been provided with any contemporaneous documentation which evidences that before the OIA requests, it was ACC's intention to tie in the date of the farewell with work that was already planned for Wellington.
81. After the OIA requests, it appears that ACC examined the information it had gathered to then determine if any of the attendees would have been in Wellington regardless of the farewell and therefore could be excluded from the overall cost of the event. This retrospective information analysis suggests poor recording keeping and potentially a failure to actively monitor costs. This is concerning given it is a matter of public funding.

82. ACC's sensitive expenditure policy states that records should hold up to parliamentary and public scrutiny, and be consistent with standards of probity and financial prudence. This is not possible with poor record keeping.

Ombudsman's opinion

83. For the reasons set out above, I formed the opinion that ACC has acted unreasonably.
84. ACC has acted unreasonably in failing to keep clear, contemporaneous records at the time of planning the farewell.
85. Without clear documentation to evidence that some staff were in Wellington doing other work, regardless of the farewell, it is my opinion that ACC acted unreasonably in excluding those costs from their OIA responses.

ACC's response

86. In responding to my provisional opinion sent on 15 July 2025 on this matter, ACC acknowledged that its response to the OIA requests should have been handled differently.
87. ACC advised that since August 2023, it had taken '*significant steps to strengthen our record-keeping practices and improve transparency*' in their OIA responses.
88. ACC provided details of one new travel policy, effective 1 August 2025. Under this policy '*Travel undertaken solely for the purpose of attending farewell events or other staff celebrations is not allowed*'. ACC advised that in their updated Sensitive Expenditure policy, farewells are only permitted in the case of retirement and costs exceeding \$250 now require DCE approval.
89. ACC has also implemented new monitoring mechanisms to ensure travel activity is tracked and reviewed. They have updated their OIA response procedures to include standardised reporting and improved data capture.
90. In January 2025, ACC established a dedicated Workplace Integrity function to support ethical decision making.
91. Finally ACC stated that it is committed to fostering a culture where staff feel safe and supported to raise concerns where they feel ACC is not acting in line with best practice or ACC values.
92. I am encouraged that ACC has accepted my opinion and taken steps to improve their processes around expenditure and record keeping.
93. I note that ACC has also given written apologies to the requestors and corrected the information that was provided.

Recommendations

94. Given the improvements that ACC has already made to place strict controls around spending and improvements to record keeping, my only recommendation is that ACC apologise to the OIA requesters which they have already agreed to do.

Publication

95. To ensure that other agencies are aware of this investigation and its conclusions. I consider it appropriate to publish my opinion on the Ombudsman's website in accordance with rule 2(1)(b) of the Ombudsmen Rules 1989.

Appendix 1. Relevant statutory provisions

Ombudsmen Act 1975

13 Functions of Ombudsmen

- (1) Subject to section 14, it shall be a function of the Ombudsmen to investigate any decision or recommendation made, or any act done or omitted, whether before or after the passing of this Act, relating to a matter of administration and affecting any person or body of persons in his or its personal capacity, in or by any of the departments or organisations named or specified in Parts 1 and 2 of Schedule 1, or by any committee (other than a committee of the whole) or subcommittee of any organisation named or specified in Part 3 of Schedule 1, or by any officer, employee, or member of any such department or organisation in his capacity as such officer, employee, or member.
- (2) Subject to section 14, and without limiting the generality of subsection (1), it is hereby declared that the power conferred by that subsection includes the power to investigate a recommendation made, whether before or after the passing of this Act, by any such department, organisation, committee, subcommittee, officer, employee, or member to a Minister of the Crown or to any organisation named or specified in Part 3 of Schedule 1, as the case may be.
- (3) Each Ombudsman may make any such investigation either on a complaint made to an Ombudsman by any person or of his own motion; and where a complaint is made he may investigate any decision, recommendation, act, or omission to which the foregoing provisions of this section relate, notwithstanding that the complaint may not appear to relate to that decision, recommendation, act, or omission...

22 Procedure after investigation

- (1) The provisions of this section shall apply in every case where, after making any investigation under this Act, an Ombudsman is of opinion that the decision, recommendation, act, or omission which was the subject matter of the investigation—
 - (a) appears to have been contrary to law; or
 - (b) was unreasonable, unjust, oppressive, or improperly discriminatory, or was in accordance with a rule of law or a provision of any Act, regulation, or bylaw or a practice that is or may be unreasonable, unjust, oppressive, or improperly discriminatory; or
 - (c) was based wholly or partly on a mistake of law or fact; or
 - (d) was wrong.
- (2) The provisions of this section shall also apply in any case where an Ombudsman is of opinion that in the making of the decision or recommendation, or in the doing or

omission of the act, a discretionary power has been exercised for an improper purpose or on irrelevant grounds or on the taking into account of irrelevant considerations, or that, in the case of a decision made in the exercise of any discretionary power, reasons should have been given for the decision.

- (3) If in any case to which this section applies an Ombudsman is of opinion—
- (a) that the matter should be referred to the appropriate authority for further consideration; or
 - (b) that the omission should be rectified; or
 - (c) that the decision should be cancelled or varied; or
 - (d) that any practice on which the decision, recommendation, act, or omission was based should be altered; or
 - (e) that any law on which the decision, recommendation, act, or omission was based should be reconsidered; or
 - (f) that reasons should have been given for the decision; or
 - (g) that any other steps should be taken—

the Ombudsman shall report his opinion, and his reasons therefor, to the appropriate department or organisation, and may make such recommendations as he thinks fit. In any such case he may request the department or organisation to notify him, within a specified time, of the steps (if any) that it proposes to take to give effect to his recommendations. The Ombudsman shall also, in the case of an investigation relating to a department or organisation named or specified in Parts 1 and 2 of Schedule 1, send a copy of his report or recommendations to the Minister concerned, and, in the case of an investigation relating to an organisation named or specified in Part 3 of Schedule 1, send a copy of his report or recommendations to the mayor or chairperson of the organisation concerned...

Protected Disclosures (Protection of Whistleblowers) Act 2022

37 Ombudsman's functions and powers

- (1) The functions and powers of Ombudsmen under the [Ombudsmen Act 1975](#), including the function of each Ombudsman to investigate a matter of their own motion under [section 13\(3\)](#) of that Act, are not limited by this Act.
- (2) The Ombudsmen have the same powers in relation to investigating a protected disclosure made under this Act as Ombudsmen have in relation to a complaint under the [Ombudsmen Act 1975](#), but are not bound to investigate a protected disclosure.
- (3) [Sections 19](#), [20](#), and [30](#) of the Ombudsmen Act 1975 apply, with all necessary modifications, to allow an Ombudsman to obtain information, documents, papers, or

things that would in the Ombudsman's opinion assist the Ombudsmen to act under this Act in relation to a public sector organisation.