

Pūrongo-ā-tau Annual Report

2025/2026

Kaitiaki Mana Tangata Aotearoa | Ombudsman New Zealand
for the year ended 30 June 2026

Presented to the House of Representatives
pursuant to section 44 of the Public Finance Act 1989

Tuia kia ōrite · Fairness for all

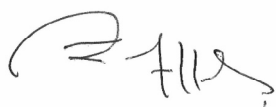




Mr Speaker

I submit to you my report for the year 1 July 2025 to 30 June 2026.

John Allen, Chief Ombudsman



Pūrongorongo o te Kaitiaki Mana Tangata mo te tau i mutu i te 30 Pipiri 2026

Report of the Ombudsman for the year ended 30 June 2026

Presented to the House of Representatives pursuant to section 29 of the Ombudsmen Act 1975

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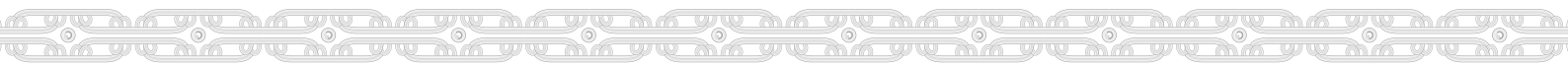
Chief Ombudsman's Annual Report 2025/2026

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Introduction

I am proud of what this Office has achieved this year. When I began my term in March 2025 we were dealing with increasing volumes of work, decreasing trust and confidence in institutions, and a challenge from Parliament to adopt a sustainable funding model that manages increasing volumes within current resourcing, without compromising quality and timeliness.

This year, we rose to the challenge – we trialled and adopted different approaches, we improved our timeliness and managed greater volumes, and we continued to invest in understanding the communities we serve. We have more to do, but I am confident we are on the right track to deliver better outcomes for the New Zealand public and Parliament.

To deliver more effectively and efficiently we prioritised a pragmatic and proportionate approach, and trialled different ways of working. This included changing how we handled official information delay complaints, and trialling a dedicated official information team, which saw the New Zealand public get more timely access to the information they are entitled to. We also invested in our technology to create a platform to help drive efficiencies, more effectively identify systemic issues, and make it easier for the public to get in touch with us.

We received and completed a record number of complaints, and turned the tide and improved our timeliness, without sacrificing quality. We completed 11,700 complaints, 43 percent more than last year and achieved a clearance rate of 109 percent – meaning we completed more complaints than we received. We resolved 48 percent of complaints before final opinion, compared to 34 percent last year, meaning individuals have more timely access to remedies and wider public administration benefits are realised more readily. At the same time, we delivered more remedies for people and public administration benefit. We also completed five proactive investigations into central government official information practices, providing suggestions for improvement to help agencies get it right the first time.

We continued our work to monitor implementation of the Disability Convention and work with government and detention facilities to identify and address long-term challenges that are common across many of the places of detention we examine. We managed a continued increase in the volume of protected disclosures and advice requests received, and completed some significant interventions to address serious wrongdoing.

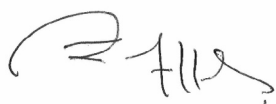
We also looked at where we could have a greater impact. We are in a unique position to see and understand some of New Zealand's most challenging systemic issues, including the disproportionate presence of wāhine Māori in prisons and the inappropriate placement of those with forensic mental health needs in prisons. These issues are long standing and difficult to address. We can't affect change alone, but we can influence it, so this year we presented two insights briefings to select committees to highlight these systemic issues and draw more in-depth scrutiny and accountability to these areas.

We continued our efforts to build relationships with communities. While we receive positive feedback from the communities we visit, and 87 percent are confident accessing our services following our engagement, we know we need to do more to improve awareness amongst Māori, Pasifika, ethnic and disability and Deaf communities, in particular. This is a focus for us moving forward.

This year we reset our performance framework and strategic intentions, which establishes a clear direction for the Office for the next five years, and ensures we can better assess and demonstrate the impact of our work. While this annual report focuses on the past year, I am looking forward to our renewed focus to:

1. Drive lasting improvements in people's experience of government.
2. Protect and strengthen the conditions for open and accountable government.
3. Provide a more accessible and responsive service.

Thank you to our people for your hard work and dedication this year. Our work matters more than ever, and I am confident we are focused on being an Ombudsman that people know, can reach, and can count on to help put things right.



John Allen

Chief Ombudsman

ANNUAL REPORT 2025/26

At a glance

Our purpose is to provide an independent check on how government treats people, helping to address the power imbalance between individuals and the state. We do this by resolving and investigating complaints and disclosures, and monitoring conditions to protect the rights of Deaf and disabled people and prevent mistreatment of people in detention.

"Demand for our services is increasing, and meeting it is requiring us to explore new ways of operating. Our focus is on resolving cases more quickly, acting proportionately, and addressing the systemic issues behind them."

John Allen, Chief Ombudsman



8,027

complaints about government decisions completed
Target 6,800, up 51% from last year



3,671

official information complaints completed
Target 3,000, up 28% from last year



2,593

remedies obtained for people and/or for public administration
Up 64% from last year

Resolving complaints more quickly

109%

clearance of complaints.
Target 102%

71%

of complaints completed
within 3 months of receipt.
Target 70%

82%

of complaints completed
within 6 months of receipt.
Target 80%

Complaints received and completed over 10 years

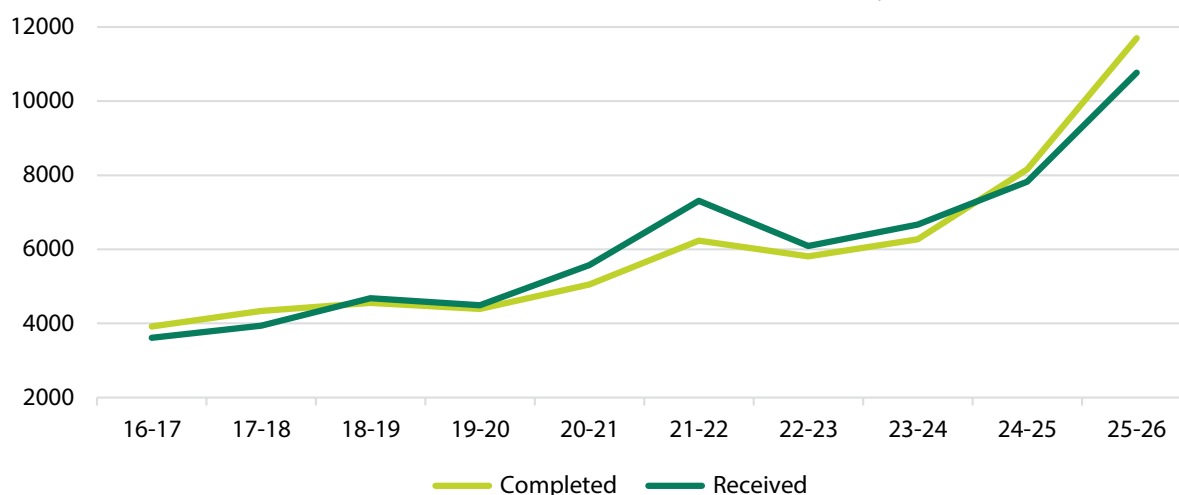


Figure 1: Complaints received and completed over 10 years

Our impact

98%

of official information and administrative recommendations accepted by agencies. Target 90%

96%

of recommendations for places of detention accepted. Target 90%

82%

of agencies report our information resources assist them in their work. Target 80%

Our outputs

614

community engagements, presentations and new or updated resources for the public. Target 200

79%

of agencies satisfied the Ombudsman's views are fair. Target 75%

90%

of requests, enquiries and monitoring under the Protected Disclosures Act completed in 3 months. Target 85%

22

resources produced or updated that assist to break down the barriers that prevent disabled and Deaf people from participating equally in society. Target 10-15

100%

of feedback or reports sent to places of detention within 4 months of visit or inspection. Target 90%

100%

of overseas stakeholders report value in collaboration. Target 95%

Our context

62%

had high trust in the public sector. Target 60% or higher

7.6

score for public ability to participate in government. Target score within fair (6) to good (10) range

4th

least corrupt country, scoring 81. Target to maintain or improve trend



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Background

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Nature and scope of the Ombudsman's functions

The Ombudsman is an Officer of Parliament, and is responsible to Parliament and independent of the Government.

Purpose

The Ombudsman's overall purpose is to investigate, review, and inspect the conduct and decision-making of public sector agencies and provide advice and guidance to ensure people are treated fairly.

Functions

The Ombudsman's functions are to:

- inform the public to enable them to take constructive action when they have concerns with state organisations;
- improve public sector capability to do its work and make decisions;
- review, investigate, and resolve complaints about decisions on requests for access to official information;¹
- monitor general compliance and good practice by public sector agencies in managing and responding to official information requests;²
- resolve and investigate complaints about decision-making and conduct in the public sector;³
- contribute to systemic improvement by identifying, resolving, and investigating concerns with public sector administration and decision-making;⁴
- respond to requests for advice and guidance about alleged serious wrongdoing, and investigate if necessary;⁵
- protect and monitor disability rights;⁶
- monitor and examine places of detention to prevent torture or other cruel, inhuman, or degrading treatment or punishment;⁷ and
- learn from, and assist to develop, international best practice.

¹ Under the Official Information Act 1982 and the Local Government Official Information and Meetings Act 1987.

² Through investigation under the Ombudsmen Act 1975.

³ Under the Ombudsmen Act. Including some organisations providing services on behalf of government, such as Oranga Tamariki care or custody providers.

⁴ Under the Ombudsmen Act.

⁵ Under the Protected Disclosures (Protection of Whistleblowers) Act 2022.

⁶ The Ombudsman is part of the Independent Monitoring Mechanism protecting and monitoring implementation in New Zealand of the United Nations Convention on the Rights of Persons with Disabilities.

⁷ The Ombudsman is a National Preventive Mechanism under the Crimes of Torture Act 1989. This Act fulfils New Zealand's responsibilities under the United Nations Optional Protocol to the Convention Against Torture.

Contribution

The Ombudsman's role is to provide Parliament and the public with an independent and impartial check on:

- the quality, fairness and integrity of administrative conduct and decision-making;
- the conditions and treatment of people in detention, and the prevention of torture or cruel, inhuman or degrading treatment or punishment; and
- the implementation of the Disability Convention.

Ombudsmen consider how people have been treated, and can achieve remedies both for those affected and to improve administrative processes overall. Ombudsman interventions help to reduce unfairness and inefficiencies caused by deficient processes. They also support transparency, accountability and anti-corruption in our democratic society, helping to make New Zealand a safe and stable place to live and do business.

What is the extent of our oversight?

We have oversight of approximately 4,000 agencies in the public sector, including:

- government departments and ministries;
- local authorities;
- crown entities;
- state-owned enterprises;
- tertiary education institutions;
- school boards; and
- Ministers of the Crown and the Police (in relation to decisions on requests for official information).

We also have:

- oversight of Oranga Tamariki contracted care or custody providers;
- the designation to monitor and inspect private sector facilities funded by and/or accountable to the public sector in the detention of aged care recipients and those in isolation or quarantine; and
- the role to provide information and guidance to any person (including private sector organisations) on protected disclosures.

Te Tiriti o Waitangi | The Treaty of Waitangi

We acknowledge the constitutional status of Te Tiriti o Waitangi | The Treaty of Waitangi⁸ (Te Tiriti) and tikanga as a source of law in New Zealand. We aim to incorporate Te Tiriti and tikanga into our work in the following ways:

- by ensuring the Crown is acting consistently with Te Tiriti and tikanga when undertaking our oversight functions;
- by ensuring our processes, practices, and decisions are consistent with Te Tiriti (as appropriate for an entity outside of the Crown)⁹ and tikanga;
- by engaging Māori to understand their views when considering matters that affect Māori; and
- by ensuring te ao Māori is authentically and appropriately applied in overseeing any Māori entities and non-governmental organisations.

⁸ We acknowledge there are two texts with different meanings.

⁹ The Ombudsman's status as an Officer of Parliament means we are not a 'Crown' Treaty partner, but the Courts are increasingly expecting any entities that perform public functions to act in line with Te Tiriti, reflecting its constitutional importance. Our role and institutional independence from the Crown means that there may be particular contexts where the Crown's Treaty obligations do not apply in the same terms to our work.



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Outcomes, impacts and outputs

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Updating our performance framework

This year we undertook a project (“The Effectiveness Project”) to understand:

- how we might better assess and demonstrate, in a tangible way, the impact of the Ombudsman’s work; and
- the key attributes and accountabilities of an effective Ombudsman in the New Zealand context, and any gaps we might have.

The project identified the need to reset our strategic objectives and performance framework. We are currently working on resetting our new performance framework and our 2026 – 2031 Strategic Intentions, to allow us to better assess and demonstrate the impact of our work.

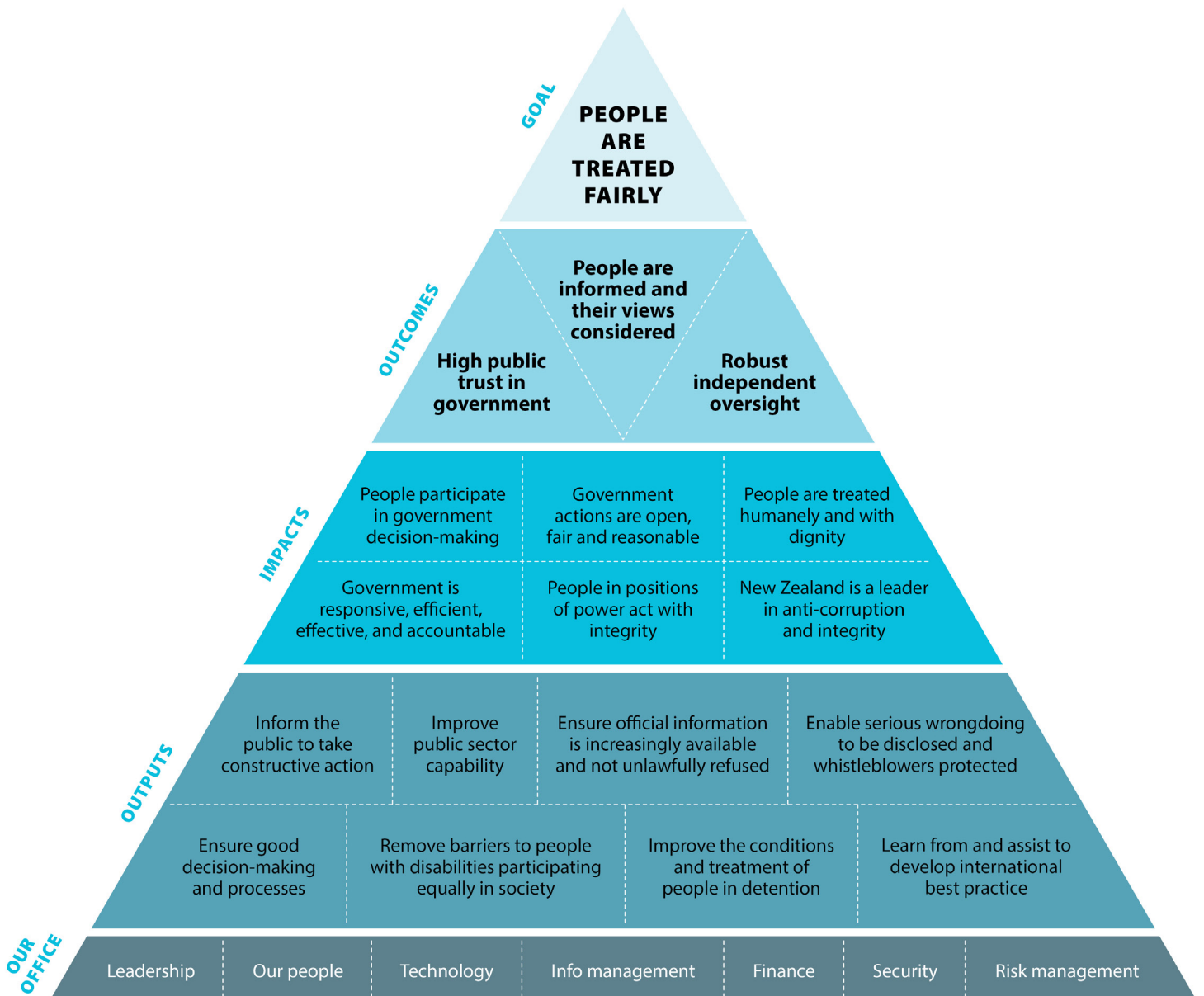
Once we introduce our 2026 – 2031 Strategic Intentions, we will look to advance some of the other improvements we identified in the project that will either facilitate better assessment and demonstration of our impact, or initiatives that enable us to be more effective.

Outcomes

The high-level outcomes, as outlined in our [Strategic Intentions 2025–2030](#), aimed at achieving our goal of fairness for all, are:

- there is a high level of public trust in government;
- people are informed and their views are genuinely considered; and
- Parliament is assured robust, independent oversight is taking place.

The framework below demonstrates the linkages between the services we deliver through our outputs, the impacts of these services, and the outcomes the Ombudsman aims to achieve.



Ombudsman Outcomes Framework.

[See Appendix 1 for text alternative version of this diagram.](#)

Impacts

To achieve our high-level outcomes, we seek to make an impact in six areas.

Impact 1 – People are able to participate in government decision-making

Parliament has tasked the Ombudsman with investigating the administrative conduct of public sector agencies and their decisions. Proactive interventions and investigation of complaints can help ensure information is made available to the public, and that decision-making is fair and transparent. This impact is important because public participation in government decision making contributes to higher trust in government and protection of people's rights.

Impact 2 – Government is responsive, efficient, effective and accountable

The Ombudsman provides independent oversight through powers to investigate, review, and inspect. Independent oversight assists agencies to identify and correct deficiencies and promotes greater accountability for the decisions made. This impact is important because responsive, efficient, effective, and accountable government ensures people's rights are protected, and contributes to high public trust overall.

Impact 3 – Government actions, systems, processes and legislation are open, fair and reasonable

Parliament has charged the Ombudsman with providing proactive advice, guidance and learning to help lift public sector performance. Targeted interventions can assist to improve government actions from the outset. This impact is important because open, fair and reasonable government decision making builds trust and ensures people's rights are respected.

Impact 4 – People in positions of power act with integrity

The Ombudsman has the legislated function to promote and protect whistleblowing, provide information and guidance, and investigate serious wrong-doing. Having mechanisms like these to expose and investigate serious wrongdoing is essential. This impact is important because people acting with integrity helps facilitate trust which is a bedrock of democracy.

Impact 5 – People are treated humanely, and with dignity and respect, by those in authority

The Ombudsman has been designated a key role under United Nations conventions to monitor the rights of disabled people and the treatment of those in certain places of detention. This impact is important because New Zealand has signed and ratified international conventions that ensure everyone is treated humanely and with dignity and respect and our actions must uphold this.

Impact 6 – New Zealand is a leader in promoting good governance, anti-corruption and integrity

We work with international Ombudsmen colleagues to develop, share and learn from best practice, which can then inform our work in New Zealand. This impact is important because integrity is a global system and therefore leading good governance, anti-corruption and integrity makes New Zealand a more fair, transparent and secure place to live.

[Performance objectives and performance measures](#), including the outcomes and impact measures, are available in Part 6.

The outputs we deliver

Output 1—Inform the public to enable them to take constructive action when they have concerns

People must be informed in order to participate in government decision-making or take action when they believe they have been treated unfairly or without dignity and respect.

We work to ensure that the public understand their rights and options, have reasonable expectations about what the public sector should provide, and have a reasonable understanding and expectation of what the Ombudsman can do.

This year we had real focus on lifting public awareness of the Ombudsman through our outreach and engagement, promoting and updating our resources and growing our social media presence. The number of community engagements, presentations and new or updated resources for the public increased by nearly 45 percent this year, at 614.

Enabling stronger community engagement through communications

Effective communication is critical in helping people understand the role of the Ombudsman and relevance of our work, how to access our services, and find the information and resources we provide.

This year we continued to strengthen the ways we connect with communities and our stakeholders. This included growing our digital reach:

- our social media views doubled to 309,401 views (compared with 140,852 last year);
- we launched Instagram and the Chief Ombudsman's LinkedIn account;
- we shared 420 social media posts across all our platforms, which included more accessible visual storytelling and animated content to better reach and connect with diverse communities; and
- we created and promoted new content on Nau-mai.nz – our website that provides support to tamariki, rangatahi and their trusted adults who may have concerns about the services or support received from Oranga Tamariki and its care or custody providers (more on this at page 28).

We have worked on ways to make our work more accessible. For example, in addition to publishing the opinion [Whistle-blower discloses ACC manipulated data for official information requests](#) (see page 34), we used video, media engagement, and targeted educational social media content to help explain how people can raise concerns and access protections. We also continued to offer information about our services in a variety of formats and languages, which we make available to all Citizens Advice Bureaux and Community Law offices, and distribute in our engagements.

Our campaigns are grounded in research, and we are evolving our approach to ensure we are continuing to reach the diverse communities that need us. For example, we commissioned and published three research reports exploring how best to engage with children and young people. By publishing these reports, we are helping lift capability in the public sector and community to better reach and provide more effective services to children in care. This year we also completed a research project examining how we can better engage with Pacific communities, and we will be publishing our findings next year.

Outreach and engagement

We also meet regularly with a range of stakeholders to raise awareness of the Ombudsman's role. In line with our vision *'Tuia kia ōrite | Fairness for All,'* we reach out to a wide range of people.

This year we continued to focus on community engagement and informing the public. Our target was 200 community engagements, presentations and new or updated resources for the public, and we reached 614. This included a continued focus on reaching communities that don't tend to engage with the Ombudsman much. This included:

- 66 engagements with Māori, Pasifika and ethnic communities and general community organisations;
- 33 engagements under our enhanced role under the Oversight of Oranga Tamariki System Act 2022 with care and custody providers, hapū, and iwi organisations;
- 16 Disability and Deaf organisations; and
- four national conferences including the Mokopuna Ora Conference and National Social Service Providers (Whakamanawa) Conference.

Our focus is on building relationships so we understand issues and concerns these communities face, expanding our reach, and ensuring people know how we can help them.

The Ombudsman also has two external panels which provide expertise and insights on engagement:

- [Pūhara Mana Tangata](#) is comprised of Māori leaders, and provides advice on engagement and communication on matters that impact Māori.
- [Te Rōpū Kaiārahi Hauātanga](#) is comprised of people from the disability and Deaf communities, and provides advice and input on disability rights.

We have an ongoing relationship with Te Kiingitanga that was established by the previous Chief Ombudsman, Sir Peter Boshier. The relationship includes the annual Kiingitanga summer internship at our Office and attendance at events such as Koroneihana. This year we attended Koroneihana to acknowledge the first anniversary of the crowning of Te Arikinui Kuini Nga wai hono i te po.

In our surveys of those participating in our engagements, only 27 percent of people knew about the Ombudsman before attending, compared with 36 percent last year. Encouragingly, following our engagements, 87 percent were confident accessing our services, and 97 percent reported that our engagements helped raise their awareness about the Ombudsman, up from 89 percent and 96 percent respectively. We also gained invaluable feedback on how we can improve our reach and visibility within these communities.

Feedback from our outreach and engagement

We survey participants after our outreach and engagement sessions. It's encouraging to see awareness and confidence in accessing our services improve following our engagements, and to receive positive feedback from the communities we engaged with. Some examples of the feedback we received this year includes:

"Thank you for reaching out to us, this session has been useful...we would never have known about what you do if you didn't come see us"

"I've heard about the Ombudsman but didn't quite understand what you do. Your presentation has helped me understand your role and how i can use you in my role here at Community Law"

"Good to know about your disability rights team and their work"

"I only know that you can do complaints about government but didn't know about the council part. Good to know for our community"

Public awareness

We track the general public's awareness of the Ombudsman, and how we can assist them, through an annual market research survey.

Overall, in 2025/26, 64 percent of people surveyed were aware of the Ombudsman, which is down from 66 percent last year. Awareness amongst Māori, Pasifika, ethnic and youth communities is lower than general awareness. We are targeting our efforts in our engagement and outreach to help lift awareness in these communities.

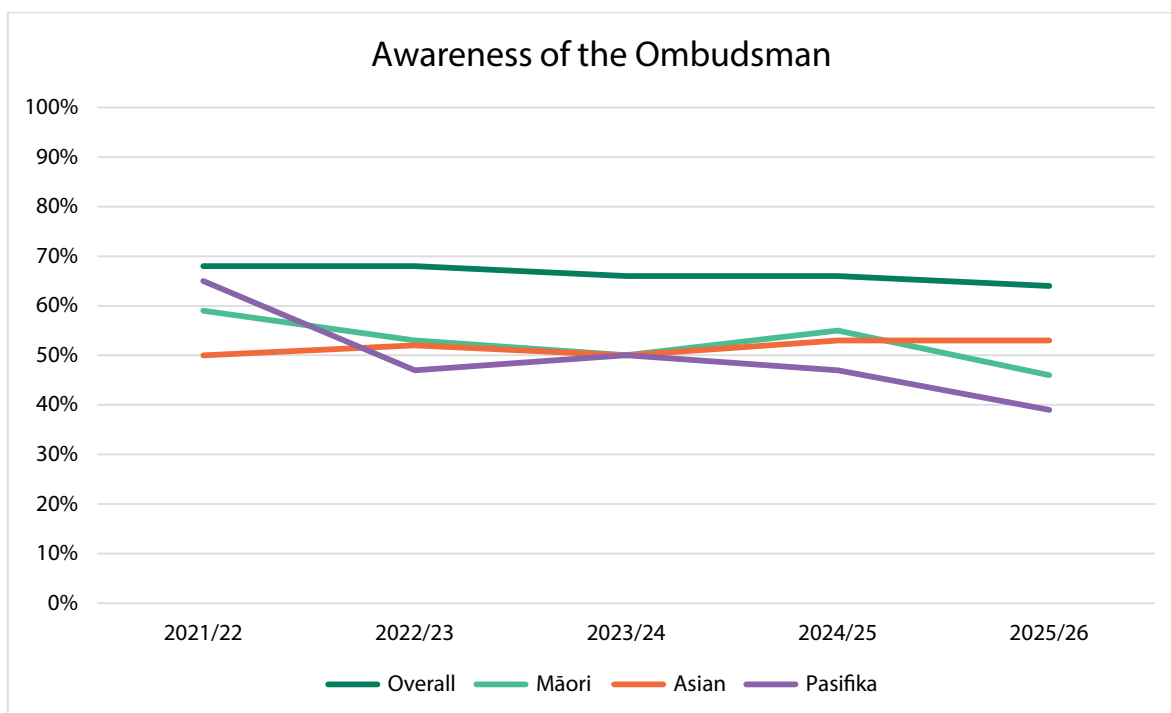


Figure 2: Awareness of the Ombudsman

Output 2—Improve public sector capability to do its work and make decisions

Improved capability in the public sector enables the government to be responsive and effective in the services it provides to the public, helps reduce unfairness and inefficiencies from poor practices, and supports transparency, integrity and anti-corruption. An important part of our work is the learning, advice, and guidance we offer to agencies and other stakeholders.

This year we continued to provide proactive support to agencies to help them get it right the first time. We also continued to seek an understanding of the contemporary challenges faced by agencies and look for ways to support them to meet their obligations under the Official Information Act 1982 (OIA), Local Government Official Information and Meetings Act 1987 (LGOIMA) and the Ombudsmen Act 1975 (OA), ensuring open, accountable and responsive government.

Advice and guidance

In 2025/26, we exceeded our target of 300 and responded to 363 requests for advice or comment from agencies. We also continued to comment on Cabinet papers and made a number of submissions on Bills before select committees.

Our comments are largely focused on areas relevant to our jurisdiction and functions, including the official information legislation, good decision-making, effective complaint handling, protected disclosures, and human rights issues in relation to people in detention and people with disabilities.

It is best when agencies engage with us early in the policy development process and otherwise seek our early advice on matters relating to good administration and management of official information. The impact of this work is not always visible as it's difficult to show that maladministration didn't happen. However, an important part of our role is helping agencies design and implement policies and systems that bed in good decision-making, effective complaint handling, transparency and fairness.

OIA CARVE-OUTS IN LEGISLATION

We have continued to see proposals to exclude the application of the official information legislation from specific information held by government in certain sectors.

The OIA and LGOIMA are constitutional in nature and reflect a widely accepted position that the public should be given worthwhile information about how public affairs are conducted. The Acts comprehensively protect information from release where that is warranted in the public interest. Given these factors, it should be rare for exclusions from the official information regime to be justifiable. Public sector agencies and bodies that perform a public function should be made subject to appropriate public sector accountability mechanisms—including the OA, OIA and LGOIMA—unless there are compelling reasons for them not to be.

We continued to provide guidance to agencies on how the Acts can protect information from release where it is warranted in the public interest, and submissions to select committee reflecting the above public policy position. In some cases, our guidance and submissions have led to the reversal of proposals that had sought to exclude official information legislation or the OA.

ADDRESSING CONCERNS ABOUT OIA ADMINISTRATIVE CHALLENGES

There have been calls from some to review and possibly reform the official information legislation. We are aware that Government and Ministers have been considering the cost and administrative challenges associated with the way public sector agencies are currently processing OIA requests, and media commentators and experts have called for legislative reform concerned about protecting transparency and strengthening our democracy.

Successive New Zealand Ombudsmen have taken the view that the OIA is fundamentally fit for purpose, and while significant legislative change is not necessary, there are practice issues to be addressed and enhancements that could be considered. New technology, such as information management systems, social media and Artificial Intelligence (AI) is increasingly changing how people create, record, access, use and trust information. This is giving rise to an apparent increase in concerns by government agencies about the administrative challenges of compliance with the OIA. We are undertaking work to better understand and identify ways for public sector agencies to minimise the administrative challenges they may be experiencing when managing OIA requests in the current environment.

The work we have underway includes:

- identifying where we can adjust our approach to reduce administrative challenges without compromising the core purposes of the legislation;
- ensuring we undertake proportionate complaint handling processes;
- supporting agencies to identify ways to shift their understanding and practices to facilitate more timely, less resource intensive, release of information;
- encouraging agencies to proactively release information where there's a clear public interest; and
- finding ways to promote efficiency, while upholding transparency and accountability.

Learning

In 2025/26, we exceeded our target of 30 and provided 35 speeches, presentations and in-person learning sessions for public sector agencies. We also continued to promote the learning available on our free online learning platform, Te Puna Mātauranga. This year we had 319 registered users from across 91 different central and local government agencies, and 191 full course completions and 1,516 module completions. This is slightly down from last year when we had 278 full course completions and 2,290 module completions.

We expanded our course offering this year with four new courses. Our course offering now includes:

- OIA for ministers and central government agencies (8 modules);
- LGOIMA for local government agencies (8 modules);
- Managing unreasonable complainant conduct (4 modules and a facilitated workshop);
- Conclusive withholding grounds (one module) (new);
- Administrative refusal grounds (7 modules) (new);
- The OIA for school boards (1 module) (new); and
- The OIA for care or custody providers (1 module) (new).

Guidance materials

We publish guidance for public sector agencies. Each year we undertake a needs-based assessment to prioritise which new topics are most relevant or would be the most useful to give effect to public sector capability improvement. We also regularly revise and update existing guidance to ensure it remains relevant and reflects new developments.

Alongside our guidance we also publish case notes and opinions which help public sector agencies better understand our jurisdiction and to effectively handle complaints and requests for information. In fact, 82 percent of public sector agencies surveyed reported that our information resources assist them in their work.

We published 31 new or updated guidance materials this year, meeting our target of 30. Some of our new guidance and case notes this year included:

- [Complaint handling process – overview.](#)
- [Care or Custody Providers and the OIA.](#)
- [Category 3 voluntary buy-out offers for properties affected by Cyclone Gabrielle.](#)
- [Information relating to Smith v Fonterra proceedings.](#)

You can find a complete list of our guidance [on our website](#).

Output 3—Ensure official information is increasingly available and not unlawfully refused

The OIA and LGOIMA enable the public to request official information held by Ministers of the Crown and public sector agencies. Making official information increasingly available and assuring the public that access is not denied unnecessarily, leads to greater transparency and accountability within the public sector, and facilitates public participation in the making and administration of laws and policies.

Under both Acts, we investigate and review complaints about acts and decisions of public sector agencies on official information requests. We also monitor agencies' official information practices, resources, and systems, and provide advice to agencies and support them to resolve complaints.

This year we have been focused on resolving complaints earlier, ensuring people get the information they are entitled to sooner, and allowing agencies to more effectively and efficiently manage complaints. To do this we have changed our practices and implemented pilot programmes.

Official Information Team Pilot

In April 2025 we commenced a pilot where we had a dedicated official information team whose goal was to complete all types of OIA and LGOIMA cases within 100 days of being received. The pilot continued over 2025/26 and demonstrates our commitment to continuous improvement and adopting innovative ways to do our work more efficiently and effectively.

The pilot has demonstrated positive results. We can see this when we look at non-delay official information complaints and the percentage of complaints completed within 3 months of receipt, which has increased to 77 percent.

There has been a sustained effort to improve timeliness across the board. This has been achieved through improved real-time data reporting, flexible deployment of staff, and prioritising resolution-focused and proportionate approaches. The pilot has also reaped the benefit of these organisation wide changes.

The insights from the pilot have been shared across the Office and we expect to see continued improved timeliness in our OI complaint handling as a result. Further, the pilot identified other opportunities for practice improvement which are under action.

Enquiries and complaints data

ENQUIRIES

We receive enquiries from members of the public prior to a complaint being made. We typically treat matters as formal '*complaints*' once they have been put in writing.¹⁰ We define these initial enquiries and phone calls as '*other contacts*' and we respond to them with advice and assistance.

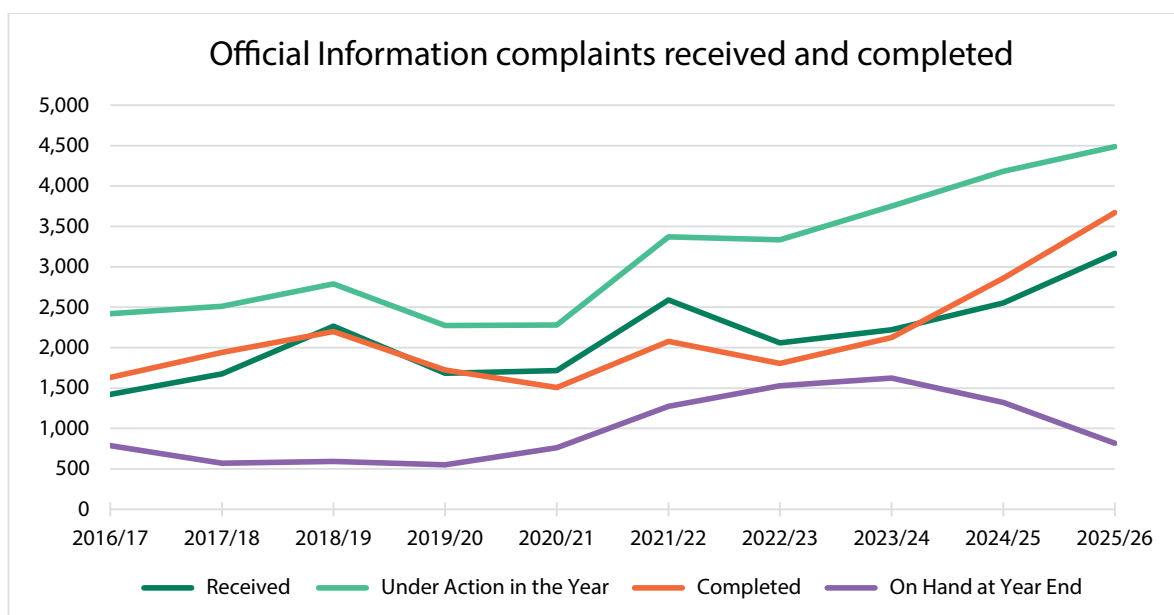
Enquiries about official information generally relate to a member of the public seeking clarification about an agency's obligations under the OIA or LGOIMA.

In 2025/26 we received and responded to 446 official information enquiries, exceeding our target to complete 350.

COMPLAINTS

This year we received and completed a record number of official information complaints. This included:

- receiving 3,166 complaints, 24 percent more than last year; and
- completing 3,671 complaints, 28 percent more than last year, and exceeding our target of 3,000.



[Figure 3: Official information \(OI and LGOIMA\) complaints received and completed over 10 years.](#)

¹⁰ See sections 28(3A) of the OIA and 27(3A) of the LGOIMA.

Our clearance rate for OI and LGOIMA complaints was 116 percent, meaning we completed more complaints than we received. This is up from 112 percent last year reflecting our sustained efforts to complete more complaints in a more timely manner.

One of the ways we resolved complaints earlier was by changing our approach to delay complaints.

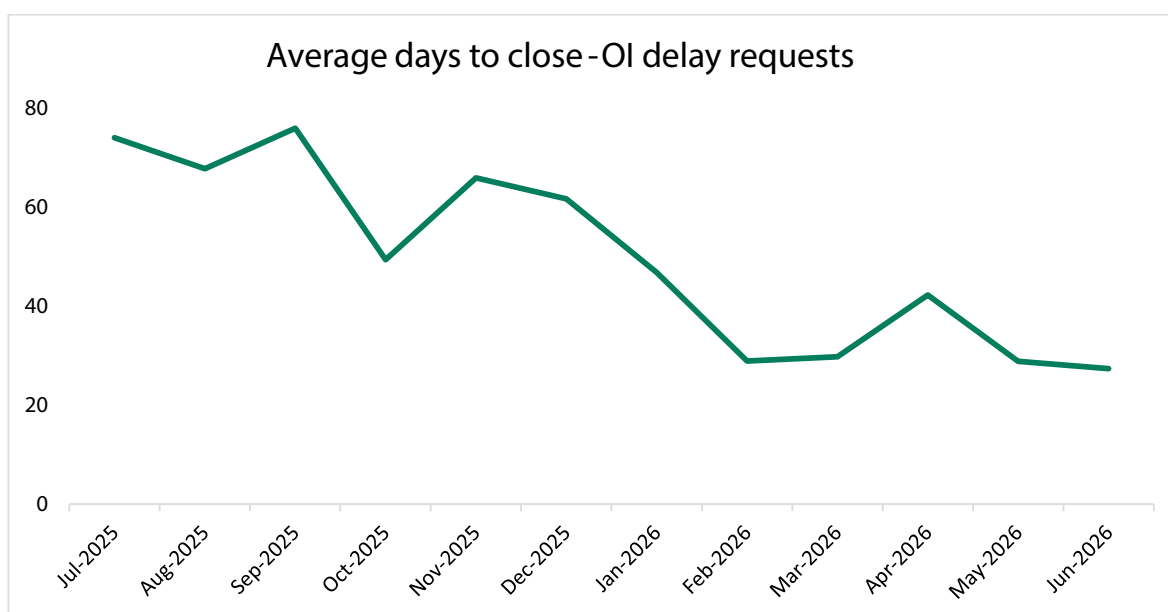
Official information complaints resolved more quickly with change in approach

In July 2025 we [changed our approach](#) to how we treated complaints about delays in responding to OIA and LGOIMA requests. We shifted from a formal investigation-based approach to a resolution-based approach.

As a result of the change in approach, we have seen significant improvements in our timeliness in this area. This supported agency responses to information requests getting to complainants sooner because complaints don't always need to go through all the stages of an investigation. However, where this doesn't work, we continue to undertake full investigations and provide recommendations if an agency needs to improve their timely handling of information requests.

In 2024/25 it took us an average of 97 days to complete a complaint about a delay in responding to an OIA or LGOIMA request. This has fallen over the year to an average of 28 days for the month of June 2026 (see graph below).

The downward trend in average days to complete a delay complaint is expected to continue.



[Figure 4: Average days to close for OI delay requests](#)

In addition to taking a different approach to delay complaints to resolve those complaints earlier, we also had an increased focus on taking a pragmatic and proportionate approach to all our complaint handling. As well as improved timeliness, this meant we resolved more complaints before they went to final opinion. This year we resolved 1,385 official information complaints prior to formal opinion, compared with 645 in 2024/25.

We also delivered more remedies. We delivered 1,721 remedies for the benefit of an individual and 32 remedies for the wider benefit of public administration. In 2024/25 we delivered 973 remedies for the benefit of an individual and 57 remedies for the wider benefit of public administration.

Details of our key performance indicators can be found in [chapter 6](#) and detailed data is published alongside this annual report on our website.

Office information practice investigations

Under the OA, we proactively investigate public sector agencies' official information practices. In our investigations, we look at up to five areas that impact OIA and LGOIMA compliance:

- leadership and culture;
- organisation structure, staffing, and capability;
- internal policies, procedures, and resources;
- current practices; and
- performance monitoring and learning.

We aim to highlight good practice where we find it, identify any vulnerabilities, and further government accountability and transparency. Where necessary, we make suggestions ('action points') and recommendations to agencies for improvement. Post-investigation, we monitor agency progress against these action points and recommendations.

CENTRAL GOVERNMENT INVESTIGATIONS

In September 2025, we launched a new round of investigations into a cross-section of central government agencies, including:

- the Civil Aviation Authority;
- Inland Revenue;
- Ministry for Primary Industries;
- Ministry for Regulation; and
- Ministry for the Environment.

Our focus was on two specific areas: to understand how agencies' leadership and, culture, and performance monitoring and learning impacted their OIA compliance and practices. The investigations were finalised in June 2026.

Key findings included:

- **Leadership and culture:** most agencies focused on building a positive OIA environment. Staff spoke positively about OIA leadership and culture with many highlighting senior leaders' commitment to promoting transparency.
- **Internal messaging:** most agencies were issued action points to improve how senior leaders make clear, visible, and regular statements to staff about the importance of the OIA.
- **Public messaging:** most agencies were issued actions points to update OIA webpages, publish statements of commitment to the OIA, or proactively release OIA strategies, statistics, and internal policies.
- **Leadership oversight of OIA practices:** all agencies received action points to strengthen oversight, focusing on record-keeping, applying withholding grounds, and developing formal agreements with Ministers' offices on handling departmental OIA requests.
- **Enhanced data and reporting:** agencies were asked to collect, analyse, and enhance the range of OIA data reported to senior leaders and consider conducting regular quality assurance of a sample of completed OIA requests.

Overall, we suggested 58 action points to further improve agency practice. It is positive that all five agencies advised they were making changes in response. We will continue to monitor implementation of these action points.

[Read the five reports on our website:](#) Civil Aviation Authority, Inland Revenue, Ministry for Primary Industries, Ministry for Regulation, and Ministry for the Environment.

COUNCIL WORKSHOPS

Our previous work in this area continued to drive systemic change this year. Following our earlier investigation into local government workshops—[Open for Business](#)—more councils committed to making workshops and informal briefings open to the public by default. Recent examples include the Masterton, Carterton, South Wairarapa, and Marlborough District Councils, and the Upper Hutt City Council.

We are continuing to work with councils on their meeting and workshop practices. Hearing about council experiences is important to us. We value their perspectives on the impact of our past recommendations and how we can continue to develop useful guidance.

Output 4—Ensure good decision-making and processes

Under the OA, we can investigate the administrative conduct of public sector agencies. We can do this when someone complains to us or by an own motion investigation. We deliver remedies for individuals when they have been treated unfairly by the state and our oversight helps agencies identify and correct administrative deficiencies, including where significant or systemic issues are identified.

In all our complaint handling (OIA, LGOIMA and OA) we take a proportional and pragmatic approach, which saw us resolve 48 percent of complaints prior to final opinion, compared to 34 percent last year, and exceeding our target of 40 percent. This means individuals have more timely access to remedies and wider public administration benefits are realised more readily.

This year we continued to undertake significant systemic investigations. We publish case notes and opinions on some of these complaints and investigations to help the public understand our work and to lift public sector capability.

Ministry of Education’s process for considering claims of abuse in care

We received a complaint from Cooper Legal, representing a number of claimants who sought redress through a scheme that the Ministry of Education (MoE) administers assessing claims from people who experienced abuse or neglect in certain types of state schools. Cooper Legal complained to us that the scheme was unreasonable in several respects.

Since the complaint was received, the Royal Commission of Inquiry into Historic Abuse in Care issued its final report and the Government took some steps to implement recommendations, including committing funding to improve the redress system. This likely means there will be changes to the MoE scheme.

We reviewed the system as it was operating when the complaint was received, while keeping in mind likely future changes. We hope our recommendations help MoE and the Crown identify improvements to the current scheme and any future related work.

The Chief Ombudsman’s opinion outlined the principles for good administrative decision making and found there were some aspects of the scheme that were inconsistent with these principles, and therefore unreasonable:

- the time taken to process claims was far too long; and
- there were delays with publishing relevant information, including settlement frameworks and evidential guidelines.

We made the following recommendations:

- identify ways to streamline the process and to reduce processing times;
- publish guidance material as soon as possible; and
- ensure Ministers receive advice on whether and how claims that would sit with Boards of open schools move into MoE's scheme.

We did not make recommendations in areas addressed by recent Government announcements.

There were other aspects of the complaint where we did not think MoE acted unreasonably. However, even where we did not sustain particular elements of the complaint, we made a number of observations and suggestions for improvement, the details of which can be found in the full opinion. MoE accepted the recommendations. It has published guidance material on its website. MoE is working with the Crown Response Office, and other state agencies, to improve timeliness, and provide advice to joint Ministers, including advice on redress for claims that currently sit with Boards of open schools.

[Read the full opinion on our website.](#)

Our oversight addresses the power imbalance between the individual and the state. This year, our complaint handling continued to deliver remedies that have a significant impact on people's lives and improve public sector administration.

IRD debt written off due to financial hardship

We received a complaint about the enforcement of a debt under the Small Business Cashflow Loan Scheme (SBCLS).

The complainant had applied for a small business loan under the SBCLS in March 2022, with no repayments due for the first two years. In October 2024, Inland Revenue (IRD) advised the complainant that a default had occurred due to missed payments since March 2024, meaning the loan was payable in full immediately. The complainant had applied for hardship relief from her tax obligations in June 2024, noting that they had been unable to work due to injury. IRD inferred from this that the business activities had ceased, which was another event of default under the loan. While it was later acknowledged that the business was still operating, IRD pursued repayment of the debt, based on the default due to missed payments.

While IRD had acted in accordance with the terms and conditions of the loan, the Tax Administration Act 1994 enables the Commissioner of IRD to write off tax where recovery would place the taxpayer in serious hardship. This can occur even if the business is still trading. The IRD officer involved had initially (and incorrectly) excluded the SBCLS loan from its consideration of the complainant's hardship relief application, based on an incorrect interpretation that SBCLS debt was not capable of being written off under the hardship provisions.

Following our intervention, the error was identified and IRD acknowledged that the SBCLS debt could be written off on the basis of serious hardship. Further, it reconsidered its decision on the complainant's hardship relief application, and taking into account the complainant's specific circumstances, removed her SBCLS debt.

Alongside providing a remedy for the complainant, our intervention also contributed to better public sector administration as IRD reminded staff of the correct approach to hardship relief for SBCLS debt.

Enquiries and complaints data

ENQUIRIES

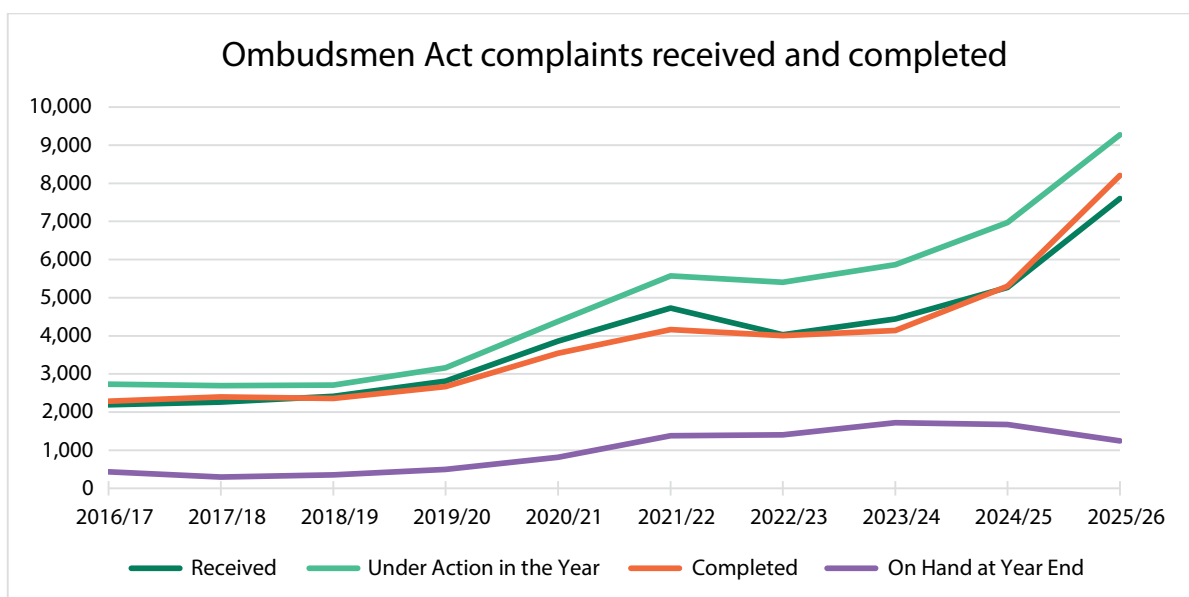
As above, we receive enquiries from members of the public prior to a complaint being made.

In 2025/26 we received and completed 6,930 OA enquiries, exceeding our target of 5,500.

COMPLAINTS

This year we received and completed a record number of OA complaints. This included:

- receiving 7,601 complaints, 44 percent more than last year; and
- completing 8,027 complaints, 51 percent more than last year, and exceeding our target of 6,800.



[Figure 5: Ombudsmen Act complaints received and completed over 10 years.](#)

Our clearance rate for OA complaints for 2025/26 was 106 percent, compared with 101 percent last year. This was achieved through improved real-time data reporting, piloting new approaches, flexible deployment of staff, and prioritising resolution-focused and proportionate approaches.

By taking a pragmatic and proportionate approach, we resolved more complaints before they went to final opinion. This year we resolved 536 complaints prior to formal opinion, compared with 244 for 2024/25.

We also delivered more remedies. We delivered 729 remedies for the benefit of an individual and 111 remedies for the benefit of wider public administration. In 2024/25 we delivered 429 remedies for the benefit of an individual and 121 remedies for the benefit of wider public administration.

Details of our key performance indicators can be found in [chapter 6](#) and detailed data is published alongside this annual report [on our website](#).

Conciliation Pilot

This year we piloted using conciliation for appropriate complaints, helping complainants and agencies resolve issues together. Under the pilot we met separately with the complainant and agency, before bringing them together to discuss shared goals and possible solutions.

We have seen positive outcomes as we encourage parties to look beyond the past and present, and to focus on the future. We have been pleased to see parties working together to improve public administration and creating higher trust and positive relationships between government agencies and the public.

A complainant who participated in the process provided the following feedback:

Thank you [...] for all the support you've given throughout this process. I appreciated the way you guided the discussion and helped us all work toward a positive resolution... Thank you again for your time, patience, and support throughout this whole process.

The pilot will continue into 2026/27. Lessons already learnt include that complaints involving an ongoing relationship are most suited to conciliation, and that it can result in meaningful individual and systemic outcomes.

Children in care

The Ombudsman has enhanced oversight over Oranga Tamariki and its care and custody providers under the Oversight of Oranga Tamariki System Act 2022.

Our enhanced functions and powers include:

- the extension of OA and OIA jurisdiction over care or custody providers contracted to Oranga Tamariki;

- specific requirements on Oranga Tamariki and care or custody providers to provide information to us; and
- an express mandate for the Ombudsman to provide guidance to Oranga Tamariki and care or custody providers on the design of their complaints processes.

The legislation requires we operate in a way that:

- recognises the importance of tamariki and rangatahi whānau, hapū, iwi and culture;
- ensures our processes are visible and accessible to tamariki, rangatahi, and their whānau, hapū and iwi, or an individual or organisation supporting them; and
- involves them in the complaint or investigation process as appropriate.

These obligations promote a child-centric, trauma-informed and tikanga-informed approach.

The legislation also sets out how we work with Mana Mokopuna | the Children's Commissioner and Aroturuki Tamariki | the Independent Children's Monitor. This includes having a 'no-wrong door' approach for approaches from children, young people and other members of the public.

Nau-mai.nz

[Nau-mai.nz](https://nau-mai.nz) is our website that provides support to tamariki, rangatahi and their trusted adults who may have concerns about the services or support received from Oranga Tamariki and its care or custody providers.

This year we launched a new story based on a real case. '[If things are not right](#)' introduces a character called 'the O' and shows how the Ombudsman helped a rangatahi solve a problem in their care home. It is based on a real case and is available as a short video or one page comic in te reo Māori and English. It explains:

- how the Ombudsman can help;
- what we do when someone tells us about a problem; and
- how things can change when people speak up—if we can fix the problem we will, if we can't, we will find someone who can.

The campaign had strong engagement across all of our social media platforms with a total of 97,900 views, 6,000 link clicks, and 19,846 likes or shares of the content.

It is promising to see unique visitors to [Nau-mai.nz](https://nau-mai.nz) more than double year on year to 3,788. We continue to focus our engagement, outreach and communications at reaching more tamariki and rangatahi, so they know about us and how to get our support.

COMPLAINTS AND RESOLUTION

In 2025/26 we received 1,247 OA and OIA complaints and enquiries about Oranga Tamariki, compared with 793 last year. We completed 1,395 complaints and enquiries, compared with 823 last year.¹¹

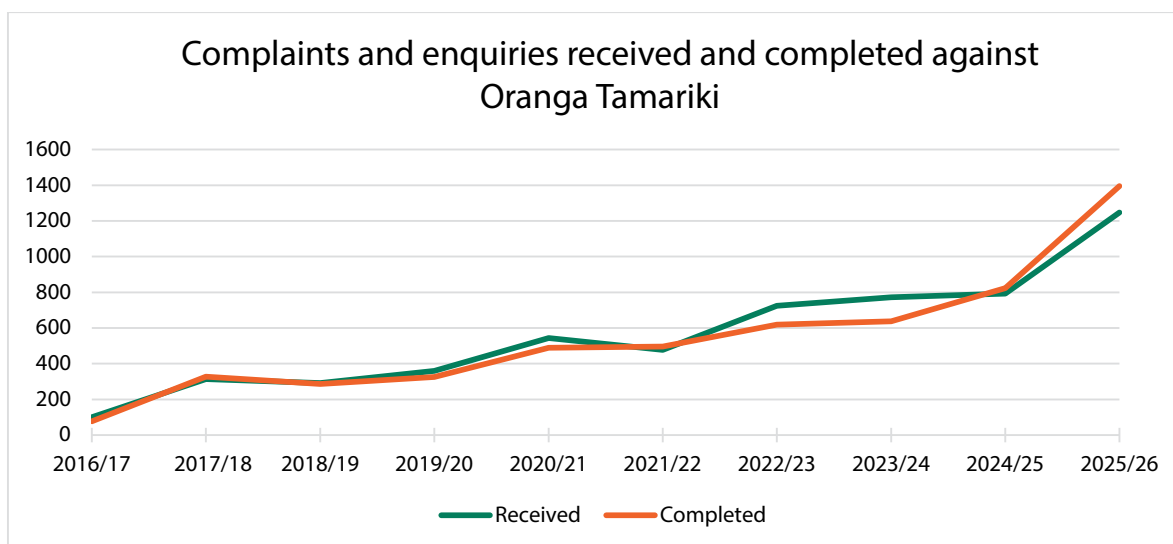


Figure 6: Complaints and enquiries received and completed against Oranga Tamariki over 10 years.

Update: Children in care – complaints to the Ombudsman 2019-2023

We have reported on the actions taken by Oranga Tamariki in response to our report [Children in care—complaints to the Ombudsman 2019-2023](#), over the past two years.

In our report, we provided our view of the changes that Oranga Tamariki needed to make to embed good practice. These changes included an organisation-wide quality improvement plan, ensuring staff understand and apply legislation and policy, better attention to detail and accurate information in decision-making, training and guidance, effective recording and tracking of reports of concern, effective supervision and review processes, quality assurance, good record-keeping, identifying resource needs, and effective escalation processes.

Oranga Tamariki has now taken action on many of these issues and has work programmes underway in other areas. Some of these work programmes are significant, and this work will continue for the next several years.

Our report, ongoing monitoring of the implementation of the suggested changes, and the relationship we have built with Oranga Tamariki, evidences the impact we have in supporting agencies to improve their capability.

¹¹ As with the increase of OA complaints received and completed across the board this year, we expected a similar increase in complaints and enquiries about Oranga Tamariki. However, the increase to complaints and enquires about Oranga Tamariki are of a greater magnitude to OA increases more broadly.

Proactive interventions

In 2025/26 we continued to actively monitor serious and systemic issues in the public sector, taking an early resolution approach to matters of concern, where appropriate. We also monitored:

- deaths and serious incidents relating to people in the custody of the Department of Corrections; and
- critical and serious events relating to children and young people in the care or custody of Oranga Tamariki.¹²

We monitor the implementation of recommendations made in our investigations, both in relation to complaints and proactive interventions. The purpose of this monitoring is to work with agencies to facilitate meaningful and effective improvement and outcomes.

In 2025/26 we published a new report: [Off the record: Follow-up Report](#). This report is a follow up on our 2020 report [Off the Record](#) where we looked into deaths of people with intellectual disabilities living in residential care and made ten recommendations. Since 2020, the disability sector has undergone considerable change. Responsibility for oversight of care of intellectually disabled people in residential care has shifted agencies several times and now sits with Disability Support Services (DSS) within Ministry for Social Development (MSD). Because of this, we wanted to ensure that the issues identified, and our recommendations, in [Off the Record](#) had been addressed. Our new report assesses MSD's progress against the recommendations, and provides insight into work underway on two outstanding recommendations. It also outlines the improvements DSS have made to the oversight of care of intellectually disabled people in residential care.

In 2025/26 we also engaged with the Department of Corrections regarding the care and support of neurodivergent prisoners, as well as double bunking decision-making. We are continuing to engage with the Department on these issues, and we will utilise the insights from this proactive intervention to inform our complaint handling moving forward.

¹² Section 42 of the Oversight of the Oranga Tamariki System Act 2022.

Insight briefings to assist select committee scrutiny

This year we took another new approach to our work – presenting two ‘Insights briefings’ to facilitate select committee scrutiny. The briefings demonstrate how the Ombudsman’s insights can highlight systemic issues and draw more in-depth scrutiny and accountability to these issues.

The [first briefing](#), addressed to both the Health and Justice Select Committees, discussed the inappropriate placement of people with complex mental health needs and intellectual disability. The briefing included insights on the impact on people with complex mental health disorders or intellectual disability who are held in prison because suitable specialist services are not available, or who are in specialist services that cannot meet their needs because of capacity pressures. The briefing noted that the issues raise questions about the adequacy of current funding, planning and health system stewardship, and that such system pressures will be a priority area for us over the coming year.

The [second briefing](#), addressed to the Justice Select Committee, was about the disproportionate presence of wāhine Māori in the criminal justice system. Our observations arose from our roles monitoring places of detention, handling complaints, and agency engagement. It also drew on the views of Pūhara Mana Tangata – our Māori Advisory Panel members. The briefing included an analysis of the persistent, multi-decade problem and what might help address it, and areas that require further inquiry, investigation and scrutiny. We intend to engage with other oversight agencies as well as Parliament to identify ways for us to coordinate our efforts to oversee and inform agencies as they seek to tackle this problem.

The select committees engaged with the briefings and asked questions during the sessions, which aligns with the purpose to facilitate Parliament scrutiny.

Output 3 and 4—Clearance, Timeliness and Quality Assurance

We report clearance rates, timeliness and quality assurance across all complaint types—OIA, LGOIMA and OA.

Our clearance rate for all complaints (OA, OIA and LGOIMA) this year was 109 percent, meaning we completed more complaints than we received. Our target is 100 percent and last year our clearance rate was 104 percent.

We made significant improvements to our timeliness metrics and for the first time in years we exceeded our:

- 3-month metric-completing 71 percent of complaints within 3 months (performance standard: 70 percent); and
- 6-month metric-completing 82 percent of complaints within 6 months of receipt (performance standard: 80 percent).

We didn't meet our 12-month metric to complete 95 percent of complaints within 12 months of receipt. However, following recent sustained efforts to complete older cases on hand, we completed 89 percent of complaints within 12 months of receipt, up from 82 percent in 2024/25.

Those sustained efforts to complete older cases have had a positive impact on the age profile of matters on hand. The following table shows the age profile of open complaints and other contacts as at 30 June, as a percentage of the total on hand.

Age range	2022/23	2023/24	2024/25	2025/26
Aged 6 months or less from date of receipt	51%	46%	50%	74%
Aged between 7 and 12 months from date of receipt	25%	23%	20%	11%
Aged more than 12 months from date of receipt	24%	32%	30%	15%

We resolved more complaints prior to formal opinion. Last year we resolved 34 percent of complaints before formal opinion, and this year we resolved 48 percent before formal opinion. This means individuals have more timely access to remedies and wider public administration benefits are realised more readily.

We perform regular, formal quality assurance checks across random samples of all completed complaints and other contacts. Ninety-two percent of the complaints and other contacts reviewed met internal quality standards, exceeding our performance standard of 85 percent.

Although our timeliness improved, which is normally a key component of complainant satisfaction, we did not meet our standard for complainant satisfaction. Only 32 percent of complainants we surveyed were satisfied with our service. Our performance standard is 50 percent, and this was also down on last year when 36 percent of surveyed complainants were satisfied with our service.

Output 5—Enable serious wrongdoing to be disclosed and investigated and whistleblowers protected

The Ombudsman's role and functions under the Protected Disclosures (Protection of Whistleblowers) Act 2022 (PDA) are to:

- provide advice and guidance to potential whistleblowers;
- provide advice and guidance to employers, appropriate authorities, Ministers and third parties;
- review and guide public sector agencies in their responses to serious wrongdoing; and
- receive and investigate disclosures of serious wrongdoing, or refer them to others as appropriate.

Following the updated PDA coming into force on 1 July 2022 and dedicated funding approved by Parliament from 1 July 2023,¹³ we established specialist protected disclosures staff to respond to the increasing volume and complexity of protected disclosures and enquires.

Disclosures, advice and monitoring

There has been a continued increase in the volume of protected disclosures and advice requests received, although not as acute as in previous years.¹⁴ In 2025/26:

- we received 234 requests for advice and 96 disclosures—a total increase of 15 percent on last year;
- we completed 234 requests for advice and 120 disclosures—a total increase of 27 percent on last year; and
- we also completed monitoring one agency's response to a protected disclosure.

We did not meet our target to complete 360 requests, enquiries and monitoring.

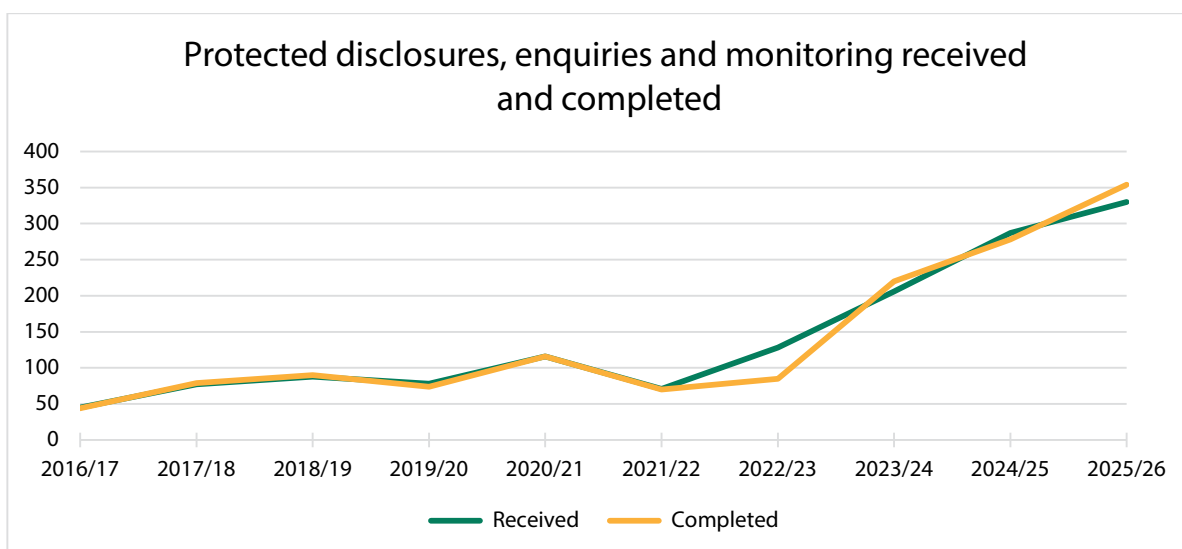


Figure 7: Protected disclosures, enquiries and monitoring received and completed over 10 years.

We also received 29 Ombudsmen Act complaints in 2025/26 relating to how public sector agencies responded to protected disclosures.

Common issues raised with us included:

- requests for advice about anonymous disclosures and confidentiality, the meaning of 'serious wrongdoing', how to make a disclosure, who is an appropriate authority, and how to respond to a protected disclosure; and

¹³ Additional funding was approved by Parliament from 1 July 2025.

¹⁴ The trend began after the new legislation in 2022 gave people the ability to raise concerns about serious wrongdoing in their workplace directly with the Ombudsman and other appropriate authorities, without first having to raise concerns with their employer.

- concerns about financial mismanagement, unsafe work practices, general organisation administration and management, employment matters,¹⁵ and how agencies have responded to protected disclosures.

We undertake formal quality assurance checks across a random sample of protected disclosures and advice requests. Ninety percent of protected disclosures and advice requests met internal quality standards this year exceeding the target of 85 percent. We completed 90 percent of disclosures and advice requests within three months, exceeding the target of 85 percent.

Whistle-blower discloses ACC manipulated data for official information requests

We received a protected disclosure alleging that Accident Compensation Corporation (ACC) senior management had manipulated data relating to a farewell event in 2023 for a Deputy Chief Executive (DCE). We investigated the allegation under the PDA.

In August 2023, ACC received 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.

When gathering the information, ACC initially identified one event, a farewell for a DCE, at a cost of \$17,287.29.

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.

ACC subsequently advised the OIA requesters that ACC had not identified any events in scope of their requests.

In September 2025, the Chief Ombudsman formed the opinion that ACC's decision making on the information requests was unreasonable and wrong. Specifically, that ACC had acted unreasonably in failing to keep clear, contemporaneous records at the time of planning the farewell, and that without clear documentation to evidence that some staff were in Wellington doing other work, ACC acted unreasonably in excluding those costs from their OIA responses.

ACC accepted the Chief Ombudsman's opinion and implemented controls around spending and improvements to record keeping. They also apologised to the requestors.

[Read the full opinion on our website.](#)

¹⁵ The PDA does not replace usual employment dispute processes, including the Employment Relations Act 2000.

Knowledge and awareness

To understand the impact of the PDA, we conduct an annual survey of public knowledge and awareness about whistleblowing.

Some of the key results are outlined in the below graph:

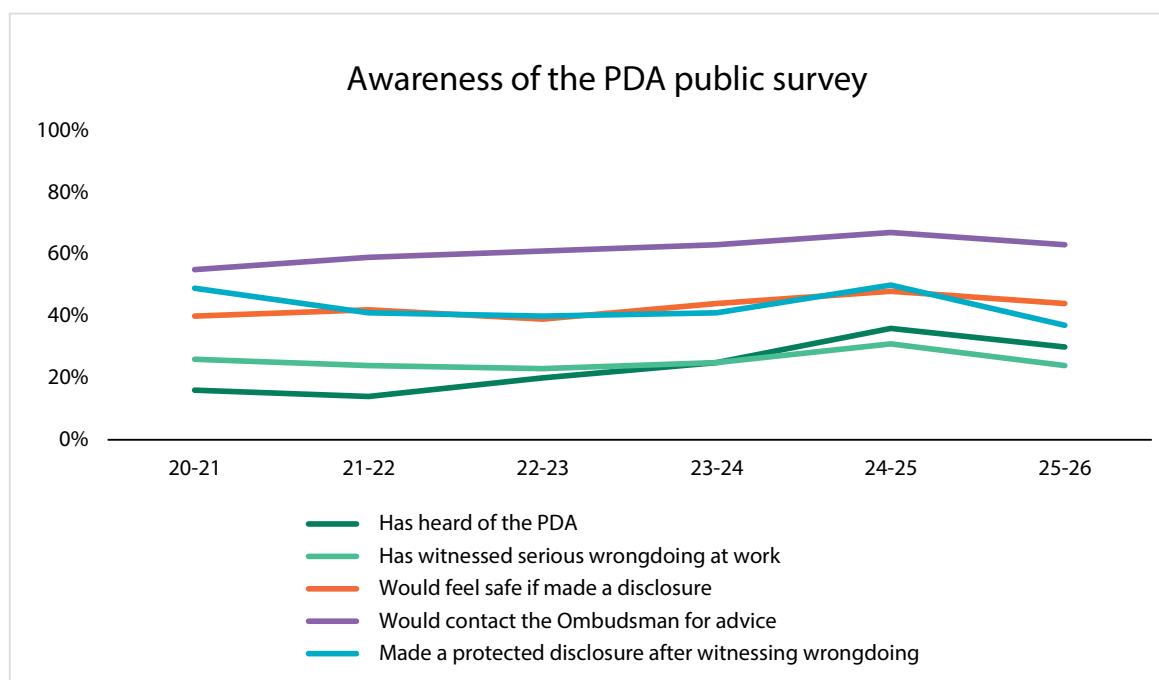


Figure 8: Awareness of the PDA.

Additionally, 56 percent of those who made a disclosure reported experiencing a problem, including being treated differently from other staff, experiencing bullying or harassment, losing their job, and being demoted. This demonstrates there is more to do to ensure employees feel safe, and are safe, to speak out.

We have a suite of guidance to support agencies and disclosers, including [guidance for agencies on receiving and dealing with protected disclosures](#), and [a detailed guide to the PDA](#).

Output 6—Break down the barriers that prevent disabled and Deaf people from participating equally in society

Deaf, tāngata whaikaha Māori, and disabled people face persistent barriers which prevent them from being able to participate fully in community and public life. As a part of the Independent Monitoring Mechanism (IMM)¹⁶, the Ombudsman helps to protect and monitor the rights of Deaf and disabled people. We monitor how those rights are being realised, report on what we find, share information that promotes good practice and raises awareness, and make recommendations for improvement.

¹⁶ The Ombudsman, together with Te Kāhui Tika Tangata | the Human Rights Commission, and the Disabled Peoples' Organisations Coalition form the Independent Monitoring Mechanism protecting and monitoring implementation in New Zealand of the United Nations Convention on the Rights of Persons with Disabilities.

This year, with our IMM partners, we implemented the 2026 Workplan and started monitoring nine agencies' implementation of specific rights in the Disability Convention.

We continued to engage with disability and Deaf organisations. We engaged with 16 organisations and completed 66 engagements, relationship building and education sessions, within the Deaf and disability community. These engagements focus on who the Ombudsman is, and what we do including our complaint process and our disability rights work.

[Te Rōpū Kaiārahi Hauātanga](#), the Ombudsman's Disability Advisory Panel, provides the Ombudsman with disability rights advice, guidance and insight for our work. Three Panel members finished their second term this year. We acknowledge and appreciate Lara Draper, Sam Fitness and Dr Jonathan Godfrey and their work on the Panel. Four new Panel members joined the five current members in June 2026.

Ongoing disability rights focus in investigations, inspections and advice

Our OA powers can be used to resolve complaints and investigate concerns about administrative conduct by public sector agencies when disability rights issues are raised. Disability rights issues can also be considered when we provide advice and guidance, and we are able to explicitly ask an agency how it has taken a particular article of the Disability Convention into account.

We also note issues as they arise in inspections of places of detention. Disability rights continue to be an area of focus for our inspections as we are aware that a significant proportion of detainees have a disability, or have experience of mental health distress.

Output 7—Improve the conditions and treatment of people in detention

We monitor the treatment and conditions of people in places of detention to help ensure that people who are deprived of their liberty are treated humanely.¹⁷

This work is preventive, aiming to ensure that protections against ill-treatment are in place and that risks, poor practices, or systemic problems are identified and can be addressed. It also helps to ensure New Zealand meets international human rights standards.

The places we visit and inspect include prisons, court facilities, immigration detention, health and disability detention, as well as aged care facilities. There are approximately 500 facilities under our designation.

¹⁷ The Ombudsman is a National Preventive Mechanism under the Crimes of Torture Act 1989. This Act fulfils New Zealand's responsibilities under the United Nations Optional Protocol to the Convention Against Torture.

This year we continued to observe and make recommendations related to long term challenges that are common across many of the places of detention we examine, including capacity pressures, staffing shortages, substandard material conditions, insufficient training and resources, as well as overly restrictive practices and poor record keeping.

Examination through visits and inspections

We visit and examine places of detention on a regular basis. In 2025/26, we carried out a total of 113 visits to places of detention, below our target of 115.

Our OPCAT visiting programme included in-depth inspections, shorter targeted inspections focusing on specific areas of interest, and a number of drop-in visits, particularly in the aged residential care sector. We regularly publish reports on our inspections, and these can be accessed on our website.

This year, we made 238 recommendations, of which 229 (96 percent) were accepted.

Type of facility	Total visits	Unannounced	Announced
Mental Health	6	5	1
Intellectual Disability	35	8	27
Aged Care	49	48	1
Courts	3	2	1
Prison	9	6	3
Mental Health Services Older Persons	3	2	1
Immigration	8	0	8
Totals	113	71	42

Health and Disability Facilities

There are a range of health and disability facilities where people may be deprived of their liberty and fall under the purview of our OPCAT role. These include acute mental health inpatient, forensic mental health inpatient, forensic intellectual disability, older persons' mental health units, substance addiction compulsory treatment centres, and Aged Care. Over the course of the reporting year, we visited 44 of these facilities.

Some of the issues we identified through our examinations this year have been ongoing, including:

- inequities experienced by Māori and Pasifika;
- over-occupancy of inpatient mental health services;
- barriers to discharge or step-down for individuals with high and complex needs from inpatient care settings;
- substandard and rundown material conditions that do not align with current models of care, wellbeing and recovery;
- a lack of intellectual disability-specific training for staff working in health and disability facilities;
- highly restrictive practices observed across hospital-level forensic intellectual disability services;
- limited evidence of individuals being supported, well-informed and having opportunities for meaningful engagement on their care and treatment, including through the promotion of supported decision-making;
- a high number of staff without up-to-date training on restraint minimisation and safe practice; and
- a lack of safeguards in place to ensure that voluntary service users are not arbitrarily detained in health and disability places of detention.

We remain concerned that people across the country are being deprived of their liberty in health and disability facilities that are neither fit for purpose nor conducive to their wellbeing. A number of these places of detention are rundown and over-occupied, and adversely impact wellbeing, rehabilitation and recovery. We have made a number of repeated recommendations in this area. We continue to engage with Health NZ and the Ministry of Health on their capital improvement programmes, planning and system stewardship work to address these issues.

Aged Residential Care Facilities

Both public and private aged residential care facilities where people are not free to leave at will, come within our designation to examine and monitor health and disability places of detention. There are currently 278 aged residential care facilities providing secure care¹⁸ in New Zealand. This year we visited 49 of those, both announced and unannounced, and we have now visited most of the facilities in our jurisdiction at least once.

This year our approach to inspections evolved, including focusing on themes from the [OPCAT Aged Care Monitoring: Chief Ombudsman's Observations 2021 to 2024](#) and undertaking several inspections of the same aged care provider group at the same time.

OPCAT engagement

The OPCAT role is broad and flexible, extending beyond visits and examinations, to also include educating, advising and collaborating. In 2025/26 we:

- made formal submissions to national and international bodies on issues related to the rights of people in detention;
- met and conducted joint visits with the Subcommittee on the Prevention of Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (SPT); and
- presented and participated in a range of conferences, workshops and webinars.

Output 8—Learn from, and assist to develop, international best practice

We learn from and assist integrity institutions particularly in the Australasian and Indo-Pacific region, and work with them to lift regional and international best practice.

We do this by:

- building quality relationships with other integrity institutions and integrity-focused organisations;
- participating in regional and international Ombudsman networks; and
- participating in tailored learning and resource development.

¹⁸ Dementia level care, and specialised hospital (psychogeriatric) level care.

This year we refocused our international commitments and work, as we transition to working in a more limited capacity in this area. This included a greater focus on online meetings and learning, and renewed focus on learning from our counterparts. It is promising to see that 100 percent of our overseas stakeholders report value in collaborating with us, compared to 100 percent last year, and exceeding our target of 95 percent.

Network and delegations

We facilitated or hosted 16 international initiatives or delegations this year. We continued to engage productively with the Australasian Pacific Ombudsman Region (APOR) and attended the 37th APOR Conference. We remain active members of the international information access and Ombudsmen communities, including the:

- Australasian Association of Information Access Commissioners (AIAC);
- International Conference of Information Commissioners (ICIC);
- Australia New Zealand Ombudsman Association (ANZOA);
- International Ombudsman Institute (IOI);
- Australian Deputy Ombudsman Forum; and
- Australia New Zealand Parliamentary Ombudsman group.

Presentations and learning opportunities

We continued to deliver online training to our international counterparts. This including delivering eight online training sessions to the Cook Islands Ombudsman's Office, and online training to the Thailand Office of the Ombudsman on OPCAT related topics.

We also delivered online training for the South-East Asia Ombudsman Forum (SEAOFF) on Enhancing Complaint Management & Investigations Skills. The training was attended by Investigators from Thailand, Philippines, Timor-Leste, and Indonesia.

This year we engaged with our Australian counterparts on several new initiatives, for example, our Conciliation Pilot and Website Refresh and AI Delivery project. These relationships provide an ongoing opportunity to learn from each other, understand contemporary challenges, and share innovative approaches.

We also responded to a range of ad-hoc requests for advice and guidance from international colleagues, and continued to publish the [Waka Tangata](#) newsletter for Ombudsmen in the Pacific and Australasia.



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Well-run office

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Strengthening the Office

This year we undertook a significant organisational restructure to position the Office to deliver greater impact by reducing hierarchy, streamlining decision-making, and clarifying accountabilities across all functions.

This included establishing the Governance and Strategy group and changing our People and Capability group, to ensure there is sufficient focus on strategic planning, risk, governance and organisation development and culture.

Together, these changes create a more collaborative, agile and effective organisation which is better equipped to meet growing demand and deliver on our *Strategic Intentions 2026–2031*.

Our People

As at 30 June 2026, the Ombudsman employed 240 employees, compared to 231 employees last year.¹⁹

The regional breakdown was:

- Auckland (15 percent—36 people); and
- Wellington (85 percent—204 people).

In terms of gender representation:

- 68 percent identified as female;
- 30 percent identified as male; and
- two percent identified as gender diverse.

Further details are set out below.

¹⁹ These figures do not include vacancies or casuals. Temporary resources were engaged to assist in the delivery of key priority projects as necessary.

Breakdown of Ombudsman employees by role

Role	Number	% of total staff	% Female	% Male	% Gender Diverse
Senior Managers (excluding Chief Ombudsman)	7	3	71	29	0
Managers	32	13	59	41	0
Operations staff	103	43	72	25	3
Specialist staff	45	19	58	40	2
Administration and support staff	53	22	75	25	0

Fifty-one percent of our people were covered by an individual employment agreement as at 30 June 2026, and 48 percent of our people were covered by one Collective Agreement. Of the permanent employees, five percent worked part-time.

Thirty employees left voluntarily in the 2025/26 year, resulting in a voluntary turnover for the year of 12 percent.

Leadership

The Chief Ombudsman is supported by the Senior Leadership Team, and a number of internal governance groups, that provide strategic leadership, oversight, and stewardship of the Office.

This year we introduced a Leadership Capability Framework. This establishes a shared set of expectations that provides a consistent foundation for recruitment, development, performance and resource planning.

We continued to support our leaders through:

- our Leadership Essentials programme;
- learning options for leaders and aspiring leaders; and
- tailored coaching and mentoring opportunities.

Building capability

To enhance capability and support our people to be effective in their roles, this year we have:

- strengthened our onboarding and induction to better support our new starters and people leaders;
- expanded learning opportunities through Te Puna Mātauranga,²⁰ providing a more accessible and consistent learning experience, as well as providing people leaders with more oversight;
- delivered specialised learning programmes to build technical capability across investigator and inspector roles;
- used the results of our cultural capability survey to shape learning on te ao Māori, te reo Māori and Te Tiriti o Waitangi;
- established an organisational AI awareness baseline for the Office to inform future workforce development; and
- continued to make external learning options available, where these are not available in-house.

Inclusivity and accessibility

We are committed to building a diverse, skilled and engaged workforce. We recognise that diverse perspectives, cultural capability and inclusive leadership strengthen our ability to serve all communities across New Zealand.

To foster inclusion and wellbeing, this year we:

- delivered our sixth summer internship programme in partnership with Kiingitanga and tertiary institutions, welcoming six interns, one of whom was from the disability community;
- continued to support our Rainbow Community and Allies employee-led network, and our Rōpū Whānau employee-led network;
- continued to support our staff through the Employee Assistance Programme and Professional Support Services Programme; and
- started developing a Diversity, Equity and Inclusion Strategy and Action Plan.

We continued work on our [Accessibility Strategy and Action Plan](#). The vision is for disabled people to engage with, and be employed by, the Ombudsman on an equitable basis with others. This year we continued to implement our Physical Accessibility Plan. This included work on route signage, braille signage and window glazing to ensure people with low vision can safely navigate our offices. We also completed the installation of visual fire alarms to meet the needs of Deaf or hard of hearing people. We are currently working on updating our emergency evacuation procedure for visitors with access needs.

20 Our learning management system, Te Puna Mātauranga, is for both internal staff and external stakeholders.

Risk management

This year we have undertaken further work to strengthen our risk management and governance frameworks. We have a continued focus on developing robust and fit for purpose risk management and governance frameworks and processes. We reviewed our strategic risks and confirmed two key interrelated risks—timeliness and quality. We are looking at additional ways to manage these two risks within reasonable tolerances.

Technology, data and delivery

This year we continued to modernise our information technology infrastructure in line with our Technology Roadmap. A key focus has been the implementation of our Hosting Strategy (transition to Cloud) through our Digital Workplace Modernisation Programme (DWMP). This work strengthens the security and capability of our underlying infrastructure, builds greater resilience, and leverages modern tools and technologies that will provide secure and accessible applications for our people to use now and in the future.

We continued to prepare for and support digital transformation by reviewing our Information Architecture and implementing digital retention and disposal in our Enterprise Case Management System.

We continued to utilise data and dashboards to support organisation decision making, including case management forecasting.

Website Refresh and AI Delivery Project

This year we got underway with our Website Refresh and AI Delivery Project, which seeks to improve our digital presence and engagement with the public, and to lay the foundation for the Office's future use of AI.

This is expected to improve operational efficiency, freeing up our people to focus on more substantial complaints, by:

- helping complainants find the information they need more easily;
- helping complainants make a complaint to us; and
- improving the quality of information we receive and our ability to analyse it quickly.

The project delivery is staged to ensure complainants and the Office realise the benefits as soon as possible. The first deliverable will be easy-to-access complaint forms.

Project Management Office

We also established a Project Management Office (PMO), which is dedicated to delivering critical programmes such as DWMP and driving organisational change. The PMO provides oversight and ensures priority projects are delivered on time and to budget.

Financial and capital management

Vote Ombudsmen had an appropriation of \$53.265 million (excluding GST) for the year ended 30 June 2026. Personnel and accommodation costs accounted for 75 percent of the actual amount spent. The remaining operating expenditure was primarily spent on professional services, information and communications technology, depreciation, and travel.

Most operating expenditure is of a non-discretionary kind. What discretionary financial resources do exist are allocated in a planned, prioritised, and contestable manner. Discretionary funding is spent on critical projects and is overseen by our Senior Leadership Team.

During 2025/26, \$1.744 million of capital expenditure was spent on fitting out the Wellington office, and replacing audio, video, laptop, iPhone and security equipment.

In December 2025, we started implementing the Solver Budgeting Module after we implemented a new Finance Management Information System (Microsoft Dynamics Business Central). This additional tool speeds up budget preparation, improves accuracy, enables real-time reporting and improves collaboration across the Office.

When procuring goods and services, we do so in accordance with our procurement policy. We also negotiate term supply arrangements where there is an identified potential for savings.

We continue to work closely with the Treasury and the Audit Office. The liaison allows us to benefit from their advice and guidance in matters relating to improving transparency of our performance and reporting systems, and ensures there is a sound understanding of the working environment and issues we face.

Security

Our security settings remain aligned with the Protective Security Requirements where possible, and we embed 'security by design' into all technology and office wide initiatives from the outset. We have refreshed our security risk management approach and tolerance levels to ensure we take a proportionate response to new technologies, balancing innovation with the assurance that appropriate safeguards are always in place.

We place strong emphasis on maintaining a culture of security awareness across the Office. Security responsibilities are embedded into induction and ongoing training to ensure our people understand how to identify and respond to potential risks.



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Financial and performance

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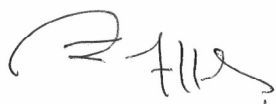
Statement of responsibility

I am responsible, as Chief Ombudsman, for:

- the preparation of financial statements and the statements of expenses and capital expenditure and for the judgements expressed in them;
- having in place a system of internal control designed to provide a reasonable assurance as to the integrity and reliability of financial reporting;
- ensuring that end-of-year performance information on the appropriation is provided in accordance with sections 19A to 19C of the Public Finance Act 1989, whether or not that information is included in this Annual Report; and
- the accuracy of any end-of-year performance information, whether or not that information is included in the annual report.

In my opinion:

- the annual report fairly reflects operations, progress, and organisational health;
- these financial statements fairly reflect the financial position of the Ombudsman for the year ended 30 June 2026 and operations for the year ended on that date; and
- the forecast financial statements fairly reflect the forecast financial position of the Ombudsman as at 30 June 2026 and operations for the year ending on that date.



John Allen

Chief Ombudsman

30 September 2026



Meaw-Fong Phang

Chief Financial Officer

30 September 2026

Independent Auditor's report



To the readers of the Office of the Ombudsman's annual report for the year ended 30 June 2026

The Auditor-General is the auditor of the Office of the Ombudsman (the Office). The Auditor-General has appointed me, Clint Ramoo, using the staff and resources of The Audit Office, to carry out the audit of the information required to be audited on his behalf.

Opinion

We have audited:

- The financial statements of the Office that comprise the statement of financial position, statement of commitments, statement of contingent liabilities and contingent assets as at 30 June 2026, the statement of comprehensive revenue and expenses, statement of changes in equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information on pages 65 to 91;
- The end-of-year performance information for appropriations of the Office for the year ended 30 June 2026 on pages 10 to 40 and 54 to 62; and
- The statements of expenses and capital expenditure of the Office for the year ended 30 June 2026 on pages 63 and 64.

In our opinion:

- The financial statements of the Office present fairly, in all material respects, its financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended, in accordance with Public Benefit Entity Standards.
- The end-of-year performance information for each appropriation for the year ended 30 June 2026 is appropriate and meaningful and prepared in accordance with the Office's measurement bases or evaluation methods and Public Benefit Entity Standards, and presents fairly, in all material respects:
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred.
- The statements of expenses and capital expenditure have been prepared, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the *Responsibilities of the auditor for the information to be audited* section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Chief Ombudsman for the information to be audited

The Chief Ombudsman is responsible on behalf of the Office for preparing financial statements and end-of-year performance information for appropriations that are fairly presented and comply with Public Benefit Entity Standards and legislative requirements.

This includes:

- the selection of elements/aspects of service performance, performance measures and/or descriptions, and measurement bases or evaluation methods to enable the presentation of service performance information that is appropriate and meaningful; and
- the preparation of end-of-year performance information for an appropriation in accordance with the Office's measurement bases or evaluation methods and Public Benefit Entity Standards and legislative requirements.

The Chief Ombudsman is responsible on behalf of the Office for preparing statements of expenses and capital expenditure of the Office, that are prepared in accordance with section 45A of the Public Finance Act 1989.

The Chief Ombudsman is responsible for such internal control as is determined is necessary to enable the preparation of the information to be audited that is free from material misstatement, whether due to fraud or error.

In preparing the information to be audited, the Chief Ombudsman is responsible on behalf of the Office for assessing the Office's ability to continue as a going concern. The Chief Ombudsman is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Office, or there is no realistic alternative but to do so.

The Chief Ombudsman's responsibilities arise from the Public Finance Act 1989.

Responsibilities of the auditor for the information to be audited

Our objectives are to obtain reasonable assurance about whether the information we audited, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

For the budget information reported in the information we audit, our procedures are limited to checking that the information agrees to the Estimates of Appropriations for the Government of New Zealand for the Year Ending 30 June 2026. For performance information for appropriations, we agree any changes from the performance measures and standards in the Estimates to the Supplementary Estimates. For the forecast financial information for the year ending 30 June 2027, our procedures are limited to checking to the best estimate financial forecast information based on the Budget Economic Fiscal Update for the year ending 30 June 2027.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the information we audited, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Ombudsman.
- We obtain an understanding of the process applied by the Office to select its elements/ aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.

- In respect of the end-of-year performance information for appropriations, we:
 - obtain an understanding of the process applied by the Office to select its elements/ aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods and evaluate whether these present an appropriate and meaningful assessment of the entity's service performance.
 - evaluate whether the end-of-year performance information for appropriations is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with Public Benefit Entity Standards.
- We evaluate whether the statements of expenses and capital expenditure have been prepared in accordance with legislative requirements.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Chief Ombudsman and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the information we audited or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Office to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the information we audited, including the disclosures, and whether the information we audited represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Chief Ombudsman regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Chief Ombudsman is responsible for the other information. The other information comprises all of the information included in the annual report other than the information we audited and our auditor's report thereon.

Our opinion on the information we audited does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the information we audited or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Office in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* as applicable for audits of public interest entities issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests, in the Office.



Clint Ramoo
The Audit Office
On behalf of the Auditor-General
Wellington, New Zealand
30 September 2026

Statement of objectives and service performance

Reporting Entity

The Ombudsman holds the role of an Officer of Parliament under the Public Finance Act 1989 and is domiciled in New Zealand. Each Ombudsman is appointed by the Governor-General on the recommendation of Parliament. The Ombudsman is responsible to Parliament and independent of the Government.

The primary purpose, functions, and outcomes of the Ombudsman are to investigate, review, and inspect, conduct and decision-making within government, and some private facilities, and provide advice and guidance in order to ensure people are treated fairly.

The overall outcome sought is that people are treated fairly. The high-level outcomes of achieving this goal are that there is high public trust in government, people are informed and their views are considered, and there is robust and independent oversight.

The Ombudsman provides services to the public rather than making a financial return. Accordingly, the Ombudsman is designated a public benefit entity (PBE) for financial reporting purposes.

The service performance information covers all activities of the Ombudsman as set out in the 2025/26 Main and Supplementary Estimates of Appropriations for Vote Ombudsman.

The service performance is for the year ended 30 June 2026 and was authorised for issue by the Chief Ombudsman on 30 September 2026.

The Ombudsman's performance measures are reported from pages 57 to 62. Additional information including pages 3 to 40 are not audited but provide additional context to the Ombudsman's performance for the year ended 30 June 2026.

Statement of Compliance

The service performance information included in this section has been prepared in accordance with Tier 1 PBE financial reporting standards which have been applied consistently throughout the period and meets the Ombudsman's requirements under the Public Finance Act 1989.

PBE FRS 48 Service Performance Reporting

This Standard establishes requirements for the selection and presentation of service performance information. PBE FRS 48 requires additional information to be disclosed on the judgements that have the most significant effect on the selection, measurement, aggregation, and presentation of service performance information.

Critical Reporting Judgements, Estimates and Assumptions

Performance measures have been selected for our outcomes and the six impacts and each of the eight output areas that encapsulate the Ombudsman's role and functions as set out in the [Strategic Intentions for 2025–2030](#). In selecting performance measures for these activities, judgements must be made in determining which aspects of performance are relevant and material to users of the Performance Report.

Generally, the outcome and impact measures are centred around public perceptions of how the government, and New Zealand generally, is participatory, responsive, open, shows integrity, and treats people humanely. These are assessed through market research surveys and third-party research initiatives.

The output measures are centred around quantity, quality and timeliness, and are assessed through external surveys and tracking of external demand, as well as internal tracking of volume and timeliness, and quality assurance. A number of output measures also provide information on the impacts the Ombudsman is trying to achieve. For example, levels of complainant, agency and other stakeholder satisfaction.

There is also judgement, estimates and assumptions involved in determining how to measure performance against the measures selected. The judgements, estimates and assumptions which have the most significant impact on selection and measurement of performance measures are disclosed below.

To disclose material judgements, estimates, and assumptions, performance measures are aggregated into six impact areas and eight output areas, as discussed above in Part 3, and explained further below.

Additional critical judgements are included in the [Statement of Service Performance Measures](#) table below as footnotes.

Key targets are included in [Vote Ombudsmen Estimates of Appropriations for the year ended 30 June 2026](#). Full details can be found on the Treasury's website.

Survey measures

Satisfaction surveys are important instruments for understanding stakeholder experiences and expectations of the services the Ombudsman provides. Surveys help support accountability and improvement. A number of surveys are carried out across most impacts and outputs, including with the public, public sector agencies, complainants, disability stakeholders, and international stakeholders.

Some survey performance measures have been selected because they have a material impact on ensuring that the services being provided by the Ombudsman meet quality standards, for example percentage of agencies satisfied with our communication overall. Quality standard measures allow us to indirectly measure the impact of the services provided which contribute to the Ombudsman's strategic outcomes. Other survey measures allow us to directly measure the impact of our services provided, for example percentage of agencies which report our information resources assist them in their work.

Surveys are administered either in-house, by an independent research company, or by third-party research initiatives. Complainant surveys are conducted more frequently (quarterly, rather than annually) to ensure a better and more considered response rate, as well as to provide continuous feedback and make improvements. Community engagement (output 1) surveys are conducted in-house, based on participants who self-select to complete the survey after the engagement, immediately following the engagement.

Quantity measures

We have a number of different quantity measures across all outputs. Key judgments and assumptions are as follows:

- Demand driven measures for outputs 3 and 4 are calculated using our internal complaint management system (CMS), Tuia Mai. A complaint or enquiry is completed once the complaint or enquiry is closed in Tuia Mai—this occurs when a staff member selects the closure field, and this initiates the closure procedure where the complaint or enquiry is sent to the manager to approve closure.
- Demand driven measure for output 5 includes requests for advice, disclosures, and monitoring of other agencies' responses to protected disclosures.
- For engagements taking place over multiple days, such as visiting delegations or attendance at external events, that contribute to a measure, the date used is the final date of the engagement.
- For output 7, inspections and visits to places of detention are counted based on the last day of the visit or inspection. Provisional reports and feedback are counted based on the day the provisional report or feedback is sent to the facility.

Quality measures

We have a number of different quality measures across outputs (including surveys, referred to above). We undertake internal quality assurance to ensure our work meets quality standards. This complements other ways of assessing the quality of our work, for example through in-house surveys of complainants and agencies. Our quality assurance includes complaint handling (outputs 3 and 4), disclosures, enquiries and monitoring (output 5), and reports for our OPCAT function (output 7). We undertake quality assurance activities for output 3, 4 and 5 quarterly on a random sample of work. The random samples of work are then assessed against an internal framework, by an independent staff member. For output 7 we undertake internal quality assurance of every report sent.

Timeliness is another aspect of quality we measure across outputs 3, 4, 5 and 7. Timeliness measures for outputs 3, 4, and 5 are recorded based on when the complaint, enquiry, disclosure, enquiry or monitoring is received and when it is closed in Tuia Mai our internal CMS.

Time based judgements are:

- One month is counted as 30 calendar days
- Three months is counted as 90 calendar days
- Four months is counted as 120 calendar days
- Six months is counted as 180 calendar days
- 12 months is counted as 365 calendar days

Statement of Service Performance Measures

Performance measures	Budget Standard 2025/26	Actual 2025/26	Actual 2024/25
Outcome measures			
High trust in public sector brand based on personal service experience ²¹	60% or higher	62%	59%
New Zealand public is able to participate in government ²²	Scores within fair or good range ²³	7.6	6.4 (fair) ²⁴
New Zealand is free from torture and ill treatment ²⁵	Scores within fair or good range ²⁶	6.8	6.4 (fair) ²⁷
New Zealand anti-corruption perception score ^{*28}	Maintain or improve trend	81 (NZ ranked fourth)	83 (NZ ranked fourth)
Impact measures			
% of members of the public who are aware of official information legislation ²⁹	47	46	46
% of members of the public who received the information they asked for ³⁰	65	80	56

21 Te Kawa Mataaho Public Service Commission administers the Kiwis Count survey to measure the trust and confidence of New Zealanders in the Public Service, see <https://www.publicservice.govt.nz/research-and-data/kiwis-count/>.

22 Using the [Human Rights Measurement Initiative – Rights Tracker](#), which quantifies if New Zealand has achieved the rights specified in the International Covenant on Economic, Social and Cultural rights.

23 Interpretation of scores: Good (8-10), Fair (6-8), Bad (3.5-6), Very bad (0-3.5). For more information see [Right's tracker methodology](#).

24 This was subsequently revised upwards to 7.6 during the year.

25 Above, note 22.

26 Above, note 23.

27 This was subsequently revised upward to 6.8 during the year.

* As amended in the [Strategic Intentions 2025 – 2030](#).

28 Using the Transparency International Corruption Perceptions Index to track perceptions of public trust in government in New Zealand, see <https://www.transparency.org/en/cpi>.

29 Based on a commissioned domestic market research survey.

30 Above, note 29.

Performance measures	Budget Standard 2025/26	Actual 2025/26	Actual 2024/25
% of members of the public who are aware of protected disclosures legislation (new measure) ³¹	38	30	-
% of members of the public who made a protected disclosure after witnessing serious wrongdoing (new measure) ³²	51	37	-
% of agency ³³ participants in our external learning who report the information provided will assist them in their work ³⁴	95	93	96
% of agencies which report our information resources assist them in their work ³⁵	80	82	82
% of OPCAT recommendations accepted ³⁶	90	96	95
% of OA and official information recommendations accepted	90	98	100
% of external stakeholders satisfied we provide an effective contribution to Disability Convention monitoring activities ^{*37}	80	100	100
% of international ombudsmen and integrity institutions who report that our relationship with them assists in their work ^{*38}	80	100	86
Output 1 – Inform the public to enable them to take constructive action when they have concerns			
Demand-driven measures			
# of community engagements, presentations and new or updated resources for the public ^{*39}	200	614	424 ⁴⁰

31 Above, note 29.

32 Above, note 29.

33 All references to public sector agencies include Ministers' offices and non-government organisations subject to jurisdiction.

34 Based on a survey of participants in external learning—both in-person and e-learning.

35 Based on a survey of public sector agencies who were the subject of an investigation in the reporting year.

36 Recommendations accepted at provisional and final report stages.

* As amended in the [Strategic Intentions 2025–2030](#).

37 Based on a survey of relevant stakeholders, including Disabled Peoples' organisations, Human Rights Commission and Whaikaha - Ministry of Disabled People.

38 Based on a survey of international Ombudsmen and integrity institutions who interact with us.

39 Including community outreach engagements, speeches, interviews, media statements and request for comment, resources, and training sessions provided via the website or to public forums, media and opposition research units.

40 There was an increased demand in 2024/25 due to the number of significant reports and engagements related to the departure of Chief Ombudsman Peter Boshier.

Performance measures	Budget Standard 2025/26	Actual 2025/26	Actual 2024/25
# of views on our social media platforms (new measure) ⁴¹	150,000	309,401	140,852
# of unique visitors to Ombudsman website	185,000	180,956	179,648
Proactive measures			
% of members of the public who have heard of the Ombudsman ⁴²	70	64	66
% of complainants who found the Ombudsman website useful ⁴³	85	84	84
% of participants in community engagements confident in accessing our service ⁴⁴	80	87	89
Output 2 – Improve public sector capability to do its work and make decisions			
Demand-driven measures			
# of requests for advice or comment ⁴⁵ from agencies responded to	300	363	359
# of external speeches, presentations, and in-person learning provided to agencies ^{*46}	30	35	30
Proactive measures			
# of guidance materials for agencies produced or updated	30	31	36
% of agencies satisfied with our communication overall ⁴⁷	75	83	87
% of agencies satisfied the Ombudsman's views are fair*	75	79	73

41 Includes LinkedIn, Instagram and Facebook.

42 Based on a commissioned domestic market research survey.

43 Based on a survey of randomly selected complainants. Selection does not include complainants where the discretion not to investigate a complaint was exercised.

44 Based on a survey of community engagement participants.

* As amended in the [Strategic Intentions 2025–2030](#).

45 Including on legislation, policies, procedures, administrative processes, and decision-making.

46 In April 2024, we launched e-learning for agencies. We intend to report on this in our performance measures from 2026/27, once we have established a useful baseline for reporting.

47 Above, note 35.

Performance measures	Budget Standard 2025/26	Actual 2025/26	Actual 2024/25
Outputs 3 & 4 – Complaints volume and timeliness⁴⁸			
Demand-driven measures			
# of official information complaints completed	3,000	3,671	2,858
# of official information other contacts ⁴⁹ completed	350	446	364
# of Ombudsmen Act 1975 (OA) complaints completed	6,800	8,027	5,305
# of OA other contacts completed	5,500	6,930	4,935
Proactive measures			
% net clearance rate ⁵⁰ of complaints	102	109	104
% net clearance rate of other contacts	100	100	100
% of complaints completed within 3 months of receipt	70	71	56
% of complaints completed within 6 months of receipt	80	82	71
% of complaints completed within 12 months of receipt	95	89	82
% of other contacts completed within 1 month from date of receipt	99	100	96
% of complaints resolved prior to formal opinion ⁵¹	40	48	34
% of complainants satisfied with our service ⁵²	50	32	36
% of completed complaints and other contacts meeting internal quality standards, following random quality assurance check ⁵³	85	90	81
# of self-initiated official information practice interventions completed*	5–8	5	12 ⁵⁴
# of self-initiated interventions for systemic improvement completed	2–5	5	4

48 Measures for Outputs 3 and 4 are combined. Refer to [Strategic Intentions 2025-2030](#).

49 Other contacts are primarily phone enquiries, seeking assistance ahead of making a complaint.

50 'Net clearance rate' means the total number of complaints closed in the reporting year as a proportion of the total number of complaints received during the year.

* As amended in the [Strategic Intentions 2025-2030](#).

51 Measure does not include complaints where discretion not to investigate a complaint was exercised.

52 Based on a survey of randomly selected complainants. Selection does not include complainants where the discretion not to investigate a complaint was exercised.

53 We also have other measures in place to ensure quality, including proportionate review of work where needed.

54 Including seven investigations conducted during 2023/24 and completed in 2024/25.

Performance measures	Budget Standard 2025/26	Actual 2025/26	Actual 2024/25
Output 5 – Enable serious wrongdoing to be disclosed and investigated and whistleblowers protected			
Demand-driven measure			
# of requests, enquiries and monitoring completed*	360	353	280
Proactive measures			
% of requests, enquiries and monitoring completed within 3 months from date of receipt*	85	90	83
% of completed requests, enquiries and monitoring meeting internal quality standards, following random quality assurance check*	85	95	92
# of guidance materials and resources produced or updated that assist serious wrongdoing to be disclosed and investigated	2	2	2
Output 6 – Break down the barriers that prevent disabled and Deaf people from participating equally in society			
Proactive measures			
# of resources produced or updated that assist to break down the barriers that prevent disabled people from participating equally in society	15–30 ⁵⁵	22	36
Output 7 – Improve the conditions and treatment of people in detention			
Proactive measures			
# of inspections and visits to places of detention	115	113	121
% of unannounced inspections and visits	At least 40 ⁵⁶	63	83
% of feedback or reports sent to places of detention within 4 months ⁵⁷ of visit or inspection	90	100	100
% of reports reviewed against internal quality standards	50 ⁵⁸	100	95

⁵⁵ The number can vary due to publications being in a variety of accessible formats.

⁵⁶ The internationally accepted standard is for at least one third of inspections to be unannounced. We are currently calibrating the desired proportion of announced versus unannounced inspections and visits.

* As amended in the [Strategic Intentions 2025 – 2030](#).

⁵⁷ Counted as 120 calendar days. Includes written feedback and draft reports.

⁵⁸ The target was set on the expected shift to quality assurance through random sampling, which has been deferred.

Performance measures	Budget Standard 2025/26	Actual 2025/26	Actual 2024/25
Output 8 – Learn from, and assist to develop, international best practice			
Demand-driven measures			
# of requests for collaboration with overseas Ombudsmen and integrity institutions responded to ⁵⁹	15–20 ⁶⁰	27	65
# of international initiatives facilitated or delegations and placements hosted	2–10 ⁶¹	16	16
Proactive measures			
# of resources and publications for overseas stakeholders produced or updated	5 ⁶²	5	10
% of overseas stakeholders who report value in collaboration	95	100	100

The cost of delivery of these results is detailed in the next section.

59 This includes advice, guidance, speeches, presentations, and training sessions.

60 In 2025/26 we will re-focus our international commitments, as we transition to working in a more limited capacity in this area.

61 Level of demand for in person delegations is variable.

62 Above, note 60.

Appropriation statements

The following statements report information about the expenses and capital expenditure incurred against each appropriation administered by the Office for the year ended 30 June 2026.

Actual 2024/25 \$(000))		Actual 2025/26 \$(000)	Main Estimates 2025/26* \$(000)	Supp. Estimates 2025/26* \$(000)	⁶³ Main Estimates 2026/27* \$(000)
	Vote Ombudsmen Appropriation for output expenses				
46,607	Investigations, Resolution, Monitory, Advisory and Support Functions This appropriation is limited to the investigation, resolution of complaints and the provision of advice relating to central and local government administrative actions, monitoring compliance with international conventions, and the provision of advice and support for international ombudsman communities and forums.	50,588	52,659	52,659	60,192

63 Forecast

Actual 2024/25 \$(000)		Actual 2025/26 \$(000)	Main Estimates 2025/26* \$(000)	Supp. Estimates 2025/26* \$(000)	Main Estimates 2026/27* \$(000)
632**	Remuneration of Ombudsmen (Permanent Legislative Authority) This appropriation is limited to remuneration expenses for the Ombudsmen as authorised by sections 8 and 9 of the Ombudsmen Act 1975	606	577	606	616
47,239	Sub total	53,265	53,236	53,265	60,808
1,236**	Office of the Ombudsman - Capital Expenditure (Permanent Legislative Authority) This appropriation is limited to the purchase or development of assets by and for the use of the Office of the Ombudsman, as authorised by section 24(1) of the Public Finance Act 1989.	1,744	2,844	1,853	573
48,475	Total	55,009	56,080	55,118	61,381

* Unaudited

** These are Permanent Legislative Authorities and not subject to breaches of appropriation.

Statement of comprehensive revenue and expense for the year ended 30 June 2026

Actual 2024/25 \$(000)		Notes	Actual 2025/26 \$(000)	Main Estimates 2025/26* \$(000)	Supp. Estimates 2025/26* \$(000)	⁶⁴ Main Estimates 2026/27* \$(000)
	Revenue					
54,701	Revenue Crown		53,265	53,236	53,265	60,808
-	Other revenue		-	-	-	-
54,701	Total revenue		53,265	53,236	53,265	60,808
	Expenses					
33,854	Personnel costs	2	37,704	33,446	35,857	40,306
11,208	Other operating costs	3	11,282	17,266	15,197	18,641
1,426	Depreciation and amortisation	4	1,457	1,773	1,460	1,460
751	Capital charge	5	751	751	751	401
47,239	Total expenses		51,194	53,236	53,265	60,808
7,462	Surplus/(deficit)		2,071	-	-	-
-	Other comprehensive revenue and expense		-	-	-	-
7,462	Total comprehensive revenue and expense		2,071	-	-	-

Explanations of major variances against the original 2025/26 budget are provided in Note 17.

64 Forecast

Statement of financial position as at 30 June 2026

Actual 2024/25 \$(000)		Notes	Actual 2025/26 \$(000)	Main Estimates 2025/26* \$(000)	Supp. Estimates 2025/26* \$(000)	⁶⁵ Main Estimates 2026/27* \$(000)
	Assets					
	<i>Current assets</i>					
20,060	Cash and cash equivalents		13,500	9,948	10,661	4,505
510	Other current assets	6	762	491	545	545
20,570	Total current assets		14,262	10,439	11,206	5,050
3,427	Property, plant and equipment	7	4,318	5,350	4,427	4,144
3,565	Intangible assets – Software & Trademarks	8	2,962	2,619	2,956	2,352
6,992	Total non-current assets		7,280	7,969	7,383	6,496
27,562	Total assets		21,541	18,408	18,589	11,546
2,187	Creditors and other payables	9	1,641	1,404	875	1,387
53	Leasehold incentive – current portion [^]		38	-	43	-
7,462	Return of operating surplus	10	2,071	-	-	-
2,798	Employee entitlements	11	2,768	1,934	2,136	2,136
12,500	Total current liabilities		6,518	3,338	3,054	3,523
39	Leasehold Incentives		-	47	512	-
39	Total non-current liabilities		-	47	-	-

65 Forecast

Actual 2024/25 \$(000)		Notes	Actual 2025/26 \$(000)	Main Estimates 2025/26*	Supp. Estimates 2025/26*	Main Estimates 2026/27*
<u>12,539</u>	Total liabilities		<u>6,518</u>	<u>3,385</u>	<u>3,566</u>	<u>3,523</u>
<u>15,023</u>	Net assets		<u>15,023</u>	<u>15,023</u>	<u>15,023</u>	<u>8,023</u>
15,023	General funds	12	15,023	15,023	15,023	8,023
<u>15,023</u>	<i>Total Equity</i>		<u>15,023</u>	<u>15,023</u>	<u>15,023</u>	<u>8,023</u>

* Unaudited.

^ This current liability has no liquidity impact.

Explanations of major variances against the original 2025/26 budget are provided in Note 17.

Statement of changes in equity as at 30 June 2026

Actual 2024/25 \$(000)		Notes	Actual 2025/26 \$(000)	Main Estimates 2025/26*	Supp. Estimates 2025/26*	⁶⁶ Main Estimates 2026/27*
15,023	Balance at 1 July		15,023	15,023	15,023	15,023
7,462	Total comprehensive revenue and expense for the year		2,071	-	-	-
	Owner transactions					
-	Capital transfer		-	-	-	(7,000)
(7,462)	Return of operating surplus to the Crown		(2,071)	-	-	-
<u>15,023</u>	Balance at 30 June	12	<u>15,023</u>	<u>15,023</u>	<u>15,023</u>	<u>8,023</u>

* Unaudited.

Statement of cash flows as at 30 June 2026

Actual 2024/25 \$(000)		Notes	Actual 2025/26 \$(000)	Main Estimates 2025/26* \$(000)	Supp. Estimates 2025/26* \$(000)	⁶⁷ Main Estimates 2026/27* \$(000)
	Cash flows from operating activities					
54,701	Receipts from Crown		53,265	53,236	53,265	60,808
-	Receipts funded from Capital withdrawal		-	-	-	-
	Total Revenue		53,265	-	-	60,808
(33,222)	Payments to employees		(37,734)	(33,446)	(36,520)	(40,306)
(12,398)	Payments to suppliers		(11,991)	(17,226)	(16,081)	(18,684)
460	Goods and services tax (net)		(143)	-	-	-
<u>9,541</u>	<i>Net cash from operating activities</i>		<u>3,397</u>	<u>2,564</u>	<u>(664)</u>	<u>1,818</u>
	Cash flows from investing activities					
(510)	Purchase of property, plant and equipment	7	(1,743)	(2,634)	(1,850)	(573)
(726)	Purchase of intangible assets – software	8	(1)	(210)	-	-
1	Sale/disposal of Property, plant and equipment and Leasehold Improvements		-	(88)	-	-
<u>(1,235)</u>	<i>Net cash from investing activities</i>		<u>(1,744)</u>	<u>(2,932)</u>	<u>(1,850)</u>	<u>(573)</u>
	Cash flows from financing activities					

67 Forecast

Actual 2024/25 \$(000)		Notes	Actual 2025/26 \$(000)	Main Estimates 2025/26* \$(000)	Supp. Estimates 2025/26* \$(000)	⁶⁷ Main Estimates 2026/27* \$(000)
-	Capital withdrawal		-	-	-	(7,000)
(9,603)	Return of operating surplus		(7,462)	-	(7,462)	-
(751)	Payment for capital charge		(751)	(751)	(751)	(401)
(10,354)	<i>Net cash from financing activities</i>		(8,213)	(751)	(8,213)	(7,401)
(2,048)	Net increase / (decrease) in cash		(6,560)	(1,119)	(9,399)	(6,156)
22,108	Cash at beginning of the year		20,060	11,067	20,060	10,661
20,060	Cash at end of the year		13,500	9,948	10,661	4,505

* Unaudited.

Reconciliation of net surplus to net cash flow from operating activities as at 30 June 2026

Actual 2024/25 \$(000)		Actual 2025/26 \$(000)
7,462	Net surplus	2,071
	Add/(less) non-cash items	
1,426	Depreciation and amortisation expense	1,457
8,888	Total non-cash items	3,528
	Add/(less) items classified as investing or financing activities	
1	Net (gains)/losses on disposal of property, plants and equipment	-
751	Increase/(decrease) in payment of capital charge	751
752	Total items classified as investing or financing activities	751
	Add/(less) movements in statement of financial positions items	

Actual 2024/25 \$(000)		Actual 2025/26 \$(000)
15	(Increase)/decrease in Debtors and Receivables	(19)
(49)	(Increase)/decrease in Prepayments	(233)
(518)	Increase/(decrease) in Creditors, Payables and Other Short Term Liabilities	(404)
(7)	Increase/(decrease) in Short Term Liabilities (Leasehold Incentive)	(15)
(44)	Increase/(decrease) in Long Term Liabilities (leasehold Incentive)	(38)
91	Increase/(decrease) in GST	(143)
413	Increase/(decrease) in Employee Entitlements	(30)
(99)	Total net movement in statement of financial position items	(882)
9,541	Net cash flows from operating activities	3,397

Statement of commitments as at 30 June 2026

Non-cancellable operating lease commitments

The Office leases accommodation space and photocopiers as a normal part of its business in Auckland and Wellington. There are no operating or unusual restrictions placed on the Office by any of its leasing arrangements.

The agreements for the photocopiers have a non-cancellable period, generally of five years. The accommodation leases are long-term and non-cancellable until expiry except if the premises become untenable under the terms of the lease agreement. The annual lease payments are subject to three-yearly reviews which are due after 2027. The amounts disclosed below as future commitments are based on the current rental rate for each of the leased premises.

Actual 2024/25 \$(000)		Actual 2025/26 \$(000)
	Non-cancellable operating lease commitments	
2,557	Less than one year	2,442
2,389	One to two years	2,431
6,034	Three to five years	4,572
831	More than five years	-
11,811	Total non-cancellable operating lease commitments	9,445

Capital commitments

During 2025/26 the Office completed fit out of Wellington Level 8 and Level 11. Apart from the technology equipment replacement, the Office is not expected to incur other capital expenditure during 2026/27.

Statement of contingent liabilities and contingent assets

Unquantifiable contingent liabilities

As at 30 June 2026, the Office has recorded the following unquantifiable contingent liabilities.

There are two judicial review proceedings in which we have been named as a party. Neither have been set down for hearing, nor will they result in damages awards, and there is only a very low risk of costs being awarded against us in each.

(In November 2024, the Office was served with a notice of a judicial review proceeding. This is not expected to result in damages or compensation, and there is a remote chance of the Office being liable for costs).

Quantifiable contingent liabilities

As at 30 June 2026, the Office does not have any quantifiable contingent liabilities. (2025 Nil).

Unquantified contingent assets

As at 30 June 2026, the Office does not have any unquantifiable contingent assets.

(2025 Nil).

Quantified contingent assets

As at 30 June 2026, the Office does not have any quantifiable contingent assets.

(2025 Nil).

Notes to the financial statements

1. Statement of accounting policies for the year ended 30 June 2026

Reporting entity

The financial statements of the Office are for the year ended 30 June 2026.

The financial statements were authorised for distribution by the Chief Ombudsman on 30 September 2026.

Basis of preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the year.

Changes in accounting policy

There have been no changes in accounting policies since the date of the last audited financial statements.

Statement of compliance

The financial statements of the Office have been prepared in accordance with the requirements of the Public Finance Act 1989, which include the requirement to comply with New Zealand generally accepted accounting practices (NZ GAAP), and Treasury instructions.

The financial statements have been prepared in accordance with Tier 1 PBE Standards.

These financial statements comply with PBE Financial Reporting Standards (FRS).

Measurement base

The financial statements have been prepared on a historical cost basis.

Functional and presentation currency

The financial statements are presented in New Zealand dollars, and all values are rounded to the nearest thousand dollars (\$000). The functional currency of the Office is New Zealand dollars.

New or amended standards adopted

There are no new amendments or standards required to be applied this year.

Standards issued and not yet effective and not early adopted

Standards and amendments that have been issued but are not yet effective and that have not been early adopted and that are relevant to the Office are:

2024 OMNIBUS AMENDMENTS TO PBE STANDARDS (AMENDMENTS TO PBE IPSAS 1)

This amendment clarifies the principles for classifying a liability as current or non-current.

The amendment is effective for the year ending 30 June 2027.

The Office has not yet assessed in detail the impact of these amendments.

PBE IFRS 17 INSURANCE CONTRACTS

PBE IFRS 17 establishes principles for recognising, measuring, presenting, and disclosing insurance contracts, and will replace PBE IFRS 4. This standard is effective for the year ending 30 June 2027.

The Office has not yet assessed in detail the impact of this standard.

Summary of significant accounting policies

Revenue

The specific accounting policies for significant revenue items are explained below:

REVENUE CROWN

Revenue from the Crown is measured based on the Office's funding entitlement for the reporting year. The funding entitlement is established by Parliament when it

passes the Appropriation Acts for the financial year. The amount of revenue recognised takes into account any amendments to appropriations approved in the Appropriation (Supplementary Estimates) Act for the year and certain other unconditional funding adjustments formally approved prior to balance date.

The Office considers there are no conditions attached to the funding, and it is recognised as revenue at the point of entitlement.

The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements.

Other expenses

Other expenses are recognised as goods and services are received.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand and funds on deposit with banks, and is measured at face value.

The Office is only permitted to expend its cash and cash equivalents within the scope and limits of its appropriations.

Other current assets

Other current assets are short-term debtors and prepayments that are recorded at their face value less any provision for impairment.

Receivables

Receivables are recorded at the amount due, less an allowance for expected credit losses (ECL). The Office applies the simplified ECL model of recognising lifetime ECLs for receivables.

In measuring ECLs, short-term receivables have been assessed on a collective basis because they possess shared credit-risk characteristics. They have been grouped based on the days past due.

Short-term receivables are written off when there are no reasonable expectations of recovery, indicators are that there are no reasonable expectations of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

Property, plant, and equipment

Property, plant, and equipment consists of leasehold improvements, furniture, and office equipment. The Office does not own any vehicles, buildings, or land.

Property, plant, and equipment are shown at cost, less accumulated depreciation and impairment.

In general, fixed assets with a unit cost of more than \$1,000, or if the unit cost is \$1,000 or less but the aggregate cost of the purchase exceeds \$3,000, are capitalised. However, for specific assets such as mobile phone handsets, the Office may decide to capitalise the purchase due to its economic useful life exceeding one year.

ADDITIONS

The cost of an item of property, plant, and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Office and the cost of the item can be measured reliably.

In most instances an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at fair value as at the date of acquisition.

DISPOSALS

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in revaluation reserves in respect of those assets are transferred to general funds.

SUBSEQUENT COSTS

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Office and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are recognised as operating expenses as they are incurred.

DEPRECIATION

Depreciation is provided on a straight-line basis on all property, plant, and equipment, at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of classes of assets held by the Office are set out below.

Equipment	Useful life	Percent
Computer equipment	4 years	25%
Plant and other equipment	3-5 years	20% - 33%
Furniture and fittings	5-10 years	10% - 20%
Leasehold improvement	Lease term	Lease term

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Intangible assets

SOFTWARE ACQUISITION AND DEVELOPMENT

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly attributable in the creation, production, and preparation of internally generated software are recognised as intangible assets.

AMORTISATION

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit.

Work in progress amortisation occurs only when assets are completed and in use.

USEFUL LIVES OF SOFTWARE

The useful life of software is determined at the time the software is acquired and brought into use, and is reviewed at each reporting date for appropriateness. For computer software licences, the useful life represents management's view of the expected period over which the Office will receive benefits from the software, but not exceeding the licence term.

For internally generated software developed by the Office, the useful life is based on historical experience with similar systems as well as anticipation of future events that may impact on the useful life, such as changes in technology.

Estimating useful lives and residual values

At each balance date, the useful lives and residual values of property, plant, and equipment are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires a number of factors to be considered, such as the physical condition of the asset, expected period of the use of the asset by the Office, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expense recognised in the surplus or deficit, and carrying amount of the asset in the statement of financial position.

The Office minimises the risk of this estimation uncertainty by:

- physical inspection of assets;
- asset replacement programmes;
- review of second-hand market prices for similar assets; and
- analysis of prior asset sales.

The Office has not made significant changes to past assumptions concerning useful lives and residual values. The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as set out below.

Computer software	Useful life	Percent
Acquired computer software	4 years	25%
Internally generated software	10 years	10%

Impairment of property, plant and equipment, and intangible assets

The Office does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is the present value of the asset's remaining service potential. Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

Payables

Short-term payables are recorded at the amount payable.

Provisions

ONEROUS CONTRACTS

A provision for onerous contracts is recognised when the expected benefits or service potential to be derived from a contract are lower than the unavoidable cost of meeting the obligations under the contract.

The provision is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

Employee entitlements

SHORT-TERM EMPLOYEE ENTITLEMENTS

Employee entitlements that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date, and long service leave gratuities expected to be settled within 12 months.

The Office recognises a liability and an expense for performance pay where there is a contractual obligation, or where there is a past practice that has created a constructive obligation, and a reliable estimate of the obligation can be made.

The Office's employment agreement for its staff provides for an 'open ended' sick leave entitlement, accordingly there is no sick leave liability for accounting purposes.

LONG-TERM EMPLOYEE ENTITLEMENTS

Employee benefits that are due to be settled beyond 12 months after the end of period in which the employee renders that related service, such as long service leave, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlements information; and
- the present value of the estimated future cash flows.

The Office's terms and conditions of employment do not include a provision for retirement leave. Long service leave is available to one long-serving staff under 'grandparent' employment terms. Long service leave is not otherwise available to Office staff.

LONG SERVICE LEAVE

Note (11) provides an analysis of the exposure in relation to estimates and uncertainties surrounding the long service leave liability.

PRESENTATION OF EMPLOYEE ENTITLEMENTS

Annual leave, vested long service leave, and non-vested long service leave expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Superannuation schemes

DEFINED CONTRIBUTION SCHEMES

Obligations for contributions to KiwiSaver and other cash accumulation schemes are recognised as an expense in the surplus or deficit as incurred.

Equity

Equity is the Crown's investment in the Office and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified as taxpayers' funds.

Commitments

Commitments are future expenses and liabilities to be incurred on contracts that have been entered into at balance date. Information on non-cancellable capital and lease commitments are reported in the statements of commitments.

Cancellable commitments that have penalty or exit costs explicit in the agreement on exercising that option to cancel are reported in the statement of commitments at the value of that penalty or exit cost.

Capital commitments

Capital commitments are the aggregate amount of capital expenditure contracted for the acquisition of property, plant, and equipment and intangible assets that have not been paid for or not recognised as a liability at a balance date.

Cancellable capital commitments that have penalty or exit costs explicit in the agreement on exercising that option to cancel are reported at the lower of the remaining contractual commitment and the value of those penalty or exit costs (that is, the minimum future payments).

Goods and services tax (GST)

All items in the financial statements and appropriation statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax, then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Remuneration paid to Ombudsmen is exempt from GST pursuant to Part 1 section 6(3)(c) of the Goods and Services Tax Act 1985.

Income tax

The Office is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Statement of cost accounting policies

The Office has one output expense appropriation. All the Office's costs with the exception of the remuneration of the Ombudsmen are charged to this output.

There have been no changes in cost accounting policies since the date of the last audited financial statements.

Critical accounting estimates and assumptions

In preparing these financial statements, the Office has made estimates and assumptions concerning the future.

These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies for the year ended 30 June 2026.

Budget and forecast figures

The forecast financial statements (Main Estimates 2026/27) have been prepared as required by the Public Finance Act 1989, to communicate forecast financial information for accountability purposes. The budget and forecast figures (all Estimates information) are unaudited and have been prepared using the accounting policies adopted in preparing these financial statements.

2025/26 MAIN ESTIMATES AND SUPPLEMENTARY ESTIMATES

The 2025/26 Main Estimates forecast financial statements are consistent with the forecasts published in Budget 2025 and in the Office's 2024/25 annual report.

The 2025/26 Supplementary Estimates forecast financial statements are based on the updated forecasts published in Budget 2026.

2026/27 MAIN ESTIMATES

The 2026/27 Main Estimates forecast financial statements are consistent with the forecasts published in Budget 2026. They have been prepared in keeping with PBE FRS 42: Prospective Financial Statements and comply with that standard.

Although we regularly update our forecasts, updated forecast financial statements for the year ending 30 June 2027 will not be published.

The 2026/2027 forecast financial statements are consistent with the best estimate financial forecast information submitted to the Treasury for the Budget Economic Forecast Update (BEFU) for the year ending 30 June 2027.

The financial forecasts are based on BEFU and have been prepared on the basis of assumptions as to future events that the Office reasonably expects to occur, associated with the actions it reasonably expects to take.

The forecast financial statements have been prepared to communicate forecast financial information for accountability purposes, as required by the Public Finance Act.

These forecast financial statements were compiled on the basis of existing parliamentary outcomes at the time the statements were finalised.

The main assumptions are as follows:

- There are no significant events or changes that would have a material impact on the BEFU forecast.
- Factors that could lead to material differences between the forecast financial statements and the 2026/27 actual financial statements include changes to the baseline budget through new initiatives, or technical adjustments.

Authorisation statement

The 2026/27 forecast financial statements were approved for issue by the Chief Ombudsman on 29 April 2026. The Chief Ombudsman is responsible for the forecast financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures.

The preparation of these forecast financial statements requires judgements, estimations, and assumptions that affect the application of policies and reported amounts of assets and liabilities, and income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual financial results achieved for the period covered are likely to vary from the information presented, and the variations may be material.

2. Personnel costs

Actual 2024/25 \$(000)		Actual 2025/26 \$(000)	Main Estimates 2025/26* \$(000)	Supp. Estimates 2025/26* \$(000)	⁶⁸ Main Estimates 2026/27* \$(000)
30,864	Salaries and wages	34,164	31,185	34,096	37,581
1,294	Employer contributions to staff superannuation	1,442	1,559	1,672	1,879
1,696	Other personnel costs	2,098	702	89	846
33,854	Total personnel costs	37,704	33,446	35,857	40,306

* Unaudited.

Employer contributions to superannuation plans include contributions to KiwiSaver and other complying cash accumulation plans. Tax on employer contributions are included under Other Personnel costs as funded by the employer.

3. Other operating costs

Actual 2024/25 \$(000)		Actual 2025/26 \$(000)	Main Estimates 2025/26* \$(000)	Supp. Estimates 2025/26* \$(000)	⁶⁹ Main Estimates 2026/27* \$(000)
2,400	Operating accommodation lease expenses	3,011	2,387	3,212	3,012
522	Accommodation costs – other	401	550	382	315
167	Audit fees – for audit of financial statements	102	116	122	122
2,772	Maintenance – ICT & Equipment	3,253	2,867	3,308	3,308
3,126	Professional Services	2,667	4,546	2,630	2,630
160	Information Resources	241	220	275	275
820	Travel	604	1,786	890	921
231	Telecommunications	204	468	192	192
1,010	Other costs	799	4,326	4186	7,866
11,208	Total other operating costs	11,282	17,266	15,197	18,641

* Unaudited.

Other operating costs exclude depreciation and capital charges.

⁶⁸ Forecast

⁶⁹ Forecast

4. Depreciation and amortisation

Actual 2024/25 \$(000)		2025/26 Actual \$(000)	Main Estimates 2025/26* \$(000)	Supp. Estimates 2025/26* \$(000)	⁷⁰ Main Estimates 2026/27* \$(000)
89	Furniture and fittings	114	169	115	115
335	Plant and equipment and other	125	589	127	127
-	Leasehold Improvements	176	-	176	176
452	Computer equipment	437	483	438	438
550	Intangible assets – software	605	532	604	604
<u>1,426</u>	Total depreciation and amortisation	<u>1,457</u>	<u>1,773</u>	<u>1,460</u>	<u>1,460</u>

* Unaudited.

5. Capital charge

The Office pays a capital charge to the Crown on its taxpayers' funds as at 30 June and 31 December each year. The capital charge is recognised as an expense in the financial year to which the charge relates.

The capital charge rate was 5 percent for the year ended 30 June 2026 (Year ended 30 June 2025, 5 percent).

70 Forecast.

6. Other current assets

Actual 2024/25 \$(000)		Actual 2025/26 \$(000)	Main Estimates 2025/26* \$(000)	Supp. Estimates 2025/26* \$(000)	Main Estimates 2026/27* \$(000)
-	Receivables	19	-	-	-
510	Prepayments	743	491	545	545
510	Total receivables	762	491	545	545

* Unaudited.

7. Property, plant, and equipment

Movements for each class of property, plant, and equipment are set out below.

2026	Plant & equipment \$(000)	Leasehold improvements \$(000)	IT equipment \$(000)	Furniture & fittings \$(000)	Total \$(000)
Cost					
Balance at 30 June 2025	770	2,080	3,383	1,441	7,674
Additions	430	1,039	140	134	1,743
Reclassification of Asset	-	-	-	-	-
Disposals and write-offs	-	-	-	-	-
Balance at 30 June 2026	1,200	3,119	3,523	1,575	9,417
Accumulated depreciation and impairment losses					
Balance at 30 June 2025	403	814	2,309	722	4,248
Depreciation	125	176	437	114	852
Accumulated depreciation/recovery on disposals	-	-	-	-	-
Balance at 30 June 2026	528	990	2,746	836	5,100
Carrying amounts:					
At 30 June 2025	367	1,266	1,074	719	3,427
At 30 June 2026	672	2,130	777	739	4,318

2025	Plant & equipment \$(000)	Leasehold improvements \$(000)	IT equipment \$(000)	Furniture & fittings \$(000)	Total \$(000)
Cost					
Balance at 30 June 2024	688	2,080	3,368	1,749	7,885
Additions	12	-	479	19	510
Reclassification of Asset	267	-	-	(267)	-
Disposals and write-offs	(197)	-	(464)	(60)	(721)
Balance at 30 June 2025	770	2,080	3,383	1,441	7,674
Accumulated depreciation and impairment losses					
Balance at 30 June 2024	441	638	2,319	693	4,091
Depreciation	159	176	452	89	876
Accumulated depreciation/recovery on disposals	(197)	-	(462)	(60)	(719)
Balance at 30 June 2025	403	814	2,309	722	4,248
Carrying amounts:					
At 30 June 2024	248	1,441	1,049	1,056	3,794
At 30 June 2025	367	1,266	1,074	719	3,427

8. Intangible assets

2026	Acquired software \$(000)	Internally generated software \$(000)	Trademark \$(000)	Total \$(000)
Cost				
Balance at 30 June 2025	1,170	4,254	6	5,430
Additions	1	-	-	1
Disposals	-	-	-	-

2026	Acquired software \$(000)	Internally generated software \$(000)	Trademark \$(000)	Total \$(000)
Balance at 30 June 2026	1,171	4,254	6	5,431
Accumulated depreciation and impairment losses				
Balance at 30 June 2025	982	883	-	1,865
Amortisation	189	415	-	604
Reverse Depreciation on Disposals				
Balance at 30 June 2026	1,171	1,298		2,469
Carrying Amounts				
At 30 June 2025	188	3,371	6	3,565
At 30 June 2026	0	2,956	6	2,962

2025	Acquired software \$(000)	Internally generated software \$(000)	Trademark \$(000)	Total \$(000)
Cost				
Balance at 30 June 2024	1,175	3,528	6	4,709
Additions	-	726	-	726
Disposals	(5)	-	-	(5)
Balance at 30 June 2025	1170	4,254	6	5,430
Accumulated depreciation and impairment losses				
Balance at 30 June 2024	775	545	-	1,320
Amortisation	212	338	-	550
Reverse Depreciation on Disposals	(5)	-	-	(5)

2025	Acquired software \$(000)	Internally generated software \$(000)	Trademark \$(000)	Total \$(000)
Balance at 30 June 2025	982	883	-	1,865
Carrying Amounts				
At 30 June 2024	400	2,983	6	3,389
At 30 June 2025	188	3,371	6	3,565

There are no restrictions over the title of the Office's intangible assets, nor are any intangible assets pledged as security for liabilities.

9. Creditors and other payables

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of creditors and other payables approximates their fair value.

Actual 2024/25 \$(000)		Actual 2025/26 \$(000)	Main Estimates 2025/26* \$(000)
1,728	Trade creditors and accruals	1,325	870
459	GST Payable	316	534
<u>2,187</u>	Total creditors and other payables	<u>1,641</u>	<u>1,404</u>

*Unaudited.

10. Return of operating surplus

There is a surplus of \$2,071,000 to be repaid for the 2026 financial year (30 June 2025, \$7,462,000).

11. Employee entitlements

Actual 2024/25 \$(000)		Actual 2025/26 \$(000)	Main Estimates 2025/26* \$(000)	Supp. Estimates 2025/26* \$(000)	⁷¹ Main Estimates 2026/27* \$(000)
	<i>Current liabilities</i>				
1,605	Annual leave	1,947	1,476	1,717	1,717
-	Long service leave	-	-	-	-
1,193	Superannuation, Superannuation Contribution Withholding Tax and salaries	821	458	419	419
2,798	Total current liabilities	2,768	1,934	2,136	2,136
	<i>Non-current liabilities</i>				
-	Long service leave	-	-	-	-
<u>2,798</u>	Total for employee entitlements	<u>2,768</u>	<u>1,934</u>	<u>2,136</u>	<u>2,136</u>

* Unaudited.

12. Equity (taxpayers' funds)

Actual 2024/25 \$(000)		Actual 2025/26 \$(000)	⁷² Main Estimates 2026/27* \$(000)
	General Funds		
15,023	Balance at 1 July	15,023	15,023
7,462	Net operating surplus	2,071	-
-	Capital transfer	-	(7,000)
(7,462)	Provision for repayment of surplus to the Crown	(2,071)	-
<u>15,023</u>	Total Equity at 30 June	<u>15,023</u>	<u>8,023</u>

* Unaudited.

71 Forecast

72 Forecast

13. Capital management

The Office’s capital is its equity, which comprises of taxpayer funds. Equity is represented by net assets.

The Office manages its revenues, expenses, assets, liabilities, and general financial dealings prudently. The Office’s equity is largely managed as a by-product of managing revenue, expenses, assets, liabilities and compliance with Parliament budget processes, Treasury instructions, and the Public Finance Act 1989.

14. Related party information

The Office is a wholly owned entity of the Crown. The Ombudsman acts independently, and its main source of revenue is Parliament.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Office would have adopted in dealing with the party at arm’s length in the same circumstances. Further, transactions with government agencies (for example, government departments and Crown Entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

All related party transactions have been entered into on an arm’s length basis.

Key management personnel compensation

Remuneration and benefits of the senior management staff of the Office amounted to the following:

Actual 2024/25 \$(000)		Actual 2025/26 \$(000)
	Leadership Team, including the Chief Ombudsman	
1,460	Remuneration and other benefits	2,744
4	Full-time equivalent staff	8

15. Financial instruments

The Office’s financial instruments are limited to cash and cash equivalents, debtors and other receivables, creditors and other payables, and employee entitlements. These activities expose the Office to low levels of financial instrument risks, including market risk, credit risk, and liquidity risk.

Market Risk

CURRENCY RISK

Currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The Office incurs a small portion of operating expenditure in foreign currency, and risk is minimised through prompt settlement. Recognised liabilities that are payable in foreign currency were nil at balance date (2025: Nil)

INTEREST RATE RISK

Interest rate risk is the risk that the fair value of a financial instrument will fluctuate, or the cash flows from a financial instrument will fluctuate, due to changes in market interest rates.

The Office has no interest-bearing financial instruments and, accordingly, has no exposure to interest rate risk.

CREDIT RISK

Credit risk is the risk that a third party will default on its obligation to the Office, causing the Office to incur a loss.

In the normal course of the Office's business, credit risk arises from receivables and deposits with banks.

The Office is permitted to deposit funds only with Westpac, a registered bank with high credit ratings. For its other financial instruments, the Office does not have significant concentrations of credit risk.

The Office's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents, and net receivables.

There is no collateral held as security against these financial instruments.

LIQUIDITY RISK

Liquidity risk is the risk that the Office will encounter difficulty raising liquid funds to meet commitments as they fall due.

In meeting its liquidity requirements, the Office closely monitors its forecast cash requirements with cash draw-downs from the New Zealand Debt Management Office. The Office maintains a target level of available cash to meet liquidity requirements.

The Office's financial liabilities are outlined in Note 9: Creditors and other payables. These are all due to be settled on 30-day terms.

Categories of financial instruments

Actual 2024/25 \$(000)		Actual 2025/26 \$(000)
	Loans and receivables	
20,060	Cash and cash equivalents	13,500
510	Debtors and other receivables (note 6)	762
20,570	Total	14,262
	Financial liabilities measured at amortised cost	
2,187	Creditors and other payables (note 9)	1,641
2,798	Employee entitlements (note 11)	2,768
4,985	Total	4,409

The carrying value of cash and cash equivalents approximates their fair value.

16. Events after the balance sheet date

There were no post-balance sheet date events in regard to the Office's financial statements for the year ended 30 June 2026.

17. Significant variances from budgeted financial performance

Explanations for major variances from the Office's original 2025/26 budget are as follows:

Statement of comprehensive revenue and expenses

REVENUE CROWN

Revenue crown was as budgeted in 2025/26.

PERSONNEL AND OTHER OPERATING COSTS

The variances were mainly in Other Operating Costs (positive) and offset partially by the negative variance in Personnel Cost.

The Personnel Costs' variance was primarily due to a late decision to pay market alignment remuneration and other increased staff related costs.

The underspent in Other Operating Costs was primarily due to four projects with original delivery date of 30 June 2026, are now travelled to 2026/27. An In-Principle Expense Transfer of up to \$2.9 million (from 2025/26 to 2026/27) was approved as part of Budget 2026 to ensure the completion of these projects.

Appendix: Text alternative versions of diagrams and graphs

Outcomes Framework

General Notes

This framework diagram demonstrates the linkages between the services we deliver through our outputs, the impacts of those services, and the outcomes the Ombudsman aims to achieve.

The diagram features a triangle, divided horizontally into five sections. Each section is a shade of blue – with the top section the lightest blue, and the bottom section the darkest blue.

The first section 'Goal' forms the triangle's peak and notes the Office's key goal; the next section sets out the 'Outcomes'; below this are the 'Impacts', and the next section sets out the Outputs. The bottom layer which could be seen as the foundation of the triangle, is 'Our Office'.

Text in each section

Note: text is set out from left to right in even rows to fit the section of the triangle.

Goal – People are treated fairly.

Outcomes – High public trust in government; People are informed and their views considered; Robust independent oversight.

Impacts – People participate in government decision-making; Government actions are open, fair and reasonable; People are treated humanely and with dignity; Government is responsive, efficient, effective, and accountable; People in positions of power act with integrity; New Zealand is a leader in anti-corruption and integrity.

Outputs – Inform the public to take constructive action; Improve public sector capability; Ensure official information is increasingly available and not unlawfully refused; Enable serious wrongdoing to be disclosed and whistleblowers protected; Ensure good decision-making and processes; Remove barriers to people with disabilities participating equally in society; Improve the conditions and treatment of people in detention; Learn from and assist to develop international best practice.

Our office – Leadership; Our people; Technology; Info management; Finance; Security; Risk management.

Graphs

Figure 1: Complaints received and completed over ten years.

	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
Received	3,613	3,940	4,677	4,494	5,580	7,311	6,090	6,669	7,823	10,768
Completed	3,918	4,340	4,552	4,389	5,054	6,237	5,807	6,269	8,163	11,699

Figure 2: Awareness of the Ombudsman (percent).

	Overall	Māori	Asian	Pasifika
2021/22	68	59	50	65
2022/23	68	53	52	47
2023/24	66	50	50	50
2024/25	66	55	53	47
2025/26	64	46	53	39

Figure 3: Official information (OI and LGOIMA) complaints received and completed over 10 years.

	Received	Under Action in the Year	Completed	On Hand at Year End
2016/17	1,422	2,422	1,633	789
2017/18	1,677	2,513	1,942	571
2018/19	2,265	2,789	2,198	591
2019/20	1,683	2,274	1,724	551
2020/21	1,718	2,281	1,507	762
2021/22	2,591	3,371	2,078	1,275
2022/23	2,059	3,333	1,804	1,529
2023/24	2,222	3,750	2,126	1,624
2024/25	2,554	4,181	2,858	1,323
2025/26	3,166	4,487	3,671	816

Figure 4: Average days to close for OI delay requests

Month	Average Days
July 2025	74
August 2025	68
September 2025	76
October 2025	49
November 2025	66
December 2025	62
January 2026	47
February 2026	29
March 2026	30
April 2026	42
May 2026	29
June 2026	27

Figure 5: Ombudsmen Act complaints received and completed over 10 years.

	Received	Under Action in the Year	Completed	On Hand at Year End
2016/17	2,191	2,733	2,285	430
2017/18	2,263	2,693	2,398	296
2018/19	2,413	2,709	2,355	354
2019/20	2,811	3,165	2,665	500
2020/21	3,862	4,380	3,547	815
2021/22	4,730	5,570	4,165	1,379
2022/23	4,027	5,404	4,003	1,401
2023/24	4,443	5,864	4,143	1,721
2024/25	5,269	6,975	5,305	1,670
2025/26	7,601	9,273	8,027	1,246

Figure 6: Complaints and enquiries received and completed against Oranga Tamariki over 10 years.

	Received	Completed
2016/17	100	77
2017/18	314	328
2018/19	292	286
2019/20	360	325
2020/21	544	489
2021/22	477	496
2022/23	725	618
2023/24	772	637
2024/25	793	823
2025/26	1,247	1,395

Figure 7: Protected disclosures, enquiries and monitoring received and completed over 10 years.

	Received	Completed
2016/17	45	44
2017/18	77	79
2018/19	88	90
2019/20	78	74
2020/21	116	116
2021/22	71	70
2022/23	128	85
2023/24	206	220
2024/25	287	278
2025/26	330	354

Figure 8: Awareness of the PDA (percentage).

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Has heard of the PDA	16	14	20	25	36	30
Has witnessed serious wrongdoing at work	26	24	23	25	31	24
Would feel safe if made a disclosure	40	42	39	44	48	44
Would contact the Ombudsman for advice	55	59	61	63	67	63
Made a protected disclosure after witnessing serious wrongdoing	49	41	40	41	50	37



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 **Ombudsman**
Kaitiaki Mana Tangata