

Annual Report

2017 / 2018



Independent Māori
Statutory Board



MISSION STATEMENT



Te Tōnuitanga i ngā pānga
Māori i Tāmaki Makaurau

Advancing the interests
of Māori in Tāmaki Makaurau



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MEANING BEHIND OUR TOHU



The pieces of our tohu represent the land and islands called Tāmaki Makaurau. The textural blue symbolises the seas that bind these lands together.

The koru is the unfurling frond, symbolising new beginnings. The many koru show how we are working together, forging a new unity. The centre line (spine) represents the direction or goal Tāmaki Makaurau is working towards.

The overarching meaning is the moving towards our vision of the future.

CHAIRMAN'S MESSAGE



E mihi ana ki a koutou mā

The Independent Māori Statutory Board is without precedent in central or local government in Aotearoa. This unique opportunity to lead in the development of a successful partnership with Māori and local government is the cornerstone by which the Board will continue to hold Auckland Council and the organisations it controls to account in their obligations to the Mana Whenua and Mataawaka of Tāmaki Makaurau.



Much of the Board's focus during the year has been on providing Council with quality information to help it make decisions to deliver positive and lasting outcomes that not only benefit and improve the lives of Māori in Tāmaki Makaurau, but advantage all people living and working in the Auckland region.

The Board has achieved this throughout the year from a relentless focus of advocating and influencing Council to embrace the enormous potential and opportunities that reside with Auckland Māori, but which need direct Council action if these opportunities are to be realised for the benefit of everyone in Tāmaki Makaurau.

Our commissioned work by economists from the New Zealand Institute of Economic Research (NZIER) and our business cases flowing from this work, highlight enormous opportunities to further grow Auckland's economy, for example, by tapping into the potential of the Māori tourism and culture sector. Because Auckland's Māori heritage is not yet fully on prominent display, direct action by Council is needed to bring this missing infrastructure to the fore.

It remains a Board priority to advocate for Māori to be in at least the middle-income bracket by the time they reach middle age. Our ongoing work through our various rangatahi programmes can help realise this goal, provided

our young people are given the direction, nurturing and encouragement they need from those in positions of influence to achieve their dreams. Our Auckland rangatahi, half of whom are under the age of 25, hold enormous promise and are an untapped future potential just waiting for their chance to contribute.

The Board is particularly proud of the part it has played throughout the year in advocating for continuous improvement to housing Māori in quality affordable accommodation, and for helping Council find ways to end the scourge of homelessness which disproportionately affects our people.

The highly successful Auckland Māori Housing Summit in April 2018, jointly organised by the Board and Te Matapihi, was an opportunity for Māori in Tāmaki Makaurau to help shape the future of housing development in Auckland, and to address housing issues in the region with key government Ministers. Solid foundations from our work in housing have laid the groundwork for improved opportunity for all Māori, including those in the development side of housing.

Our independent audit conducted by PricewaterhouseCoopers (PwC) during the year of Council's performance found that Council had made significant efforts to address a high number of outstanding recommended actions from the previous 2014/15 audit. The Board

was also pleased to see some solid Council progress, particularly in the development of Māori Responsiveness Plans designed to address Council departmental capability and delivery on Māori outcomes. Notwithstanding, the audit also showed Council still has some way to go to deliver on the things it says it is going to do to really deliver the kinds of benefits for Māori that are needed. The Board will remain vigilant in holding Council to account on its statutory obligations to Māori in these key areas.

The Board is also proud of the work it achieved during the year in bringing together two large pieces of work, the updating of the Issues of Significance to Māori, and combining this document with the Māori Plan. The process of reviewing, updating and uniting ensures that the resulting document continues to provide strong direction and leadership to Auckland Council on matters important to Māori, and where Auckland Council has a major responsibility for action. It also clearly demonstrates the link between what Māori says matters to them, and the measures we as a Board are asking Council to help deliver to benefit Mana Whenua and Mataawaka in the region.

While Auckland is one of the most attractive and bountiful regions, a sought-after place in which to work, live and raise a family, for most Māori, living in Auckland places them at a conspicuous disadvantage, economically,

socially and culturally. The Board is ever mindful of this stark reality and will continue to champion the rights of Māori to share equally in the benefits Tāmaki Makaurau offers; when our people thrive, everyone thrives.

As the festive and holiday seasons rapidly approach and I reflect on the 2018 year, one of significant progress and achievement that this Board can be extremely proud of, I would like to take this opportunity to thank Board members for their individual contributions in the interests of all Māori in Tāmaki Makaurau. I would also like to acknowledge and thank the Board's conscientious and dedicated secretariat who serve the Board and support us, always keeping in sight the key issues that matter to Mana Whenua and Mataawaka in the governance of Tāmaki Makaurau.

Finally, I would like to thank all those, too many to name individually, who have worked alongside the Board to help make a difference to the quality of lives for Māori in this region.

Nāku noa



David Taipari
Chairman

TĀ TE HEMANA



E mihi ana ki a koutou mā

Ko te ohu Independent Māori Statutory Board te tuatahi rawa o tōna momo i ngā taumata kāwanatanga ā-motu, ā-rohe anō, huri noa i Aotearoa. He ara motuhake tēnei e arahina ai te whakawhanaketanga mai o tētahi piringa hourua angitu i waenga i te Māori me te kāwanatanga ā-rohe. Ka noho koinei hoki te tūāpapa e herea tonutia ai e te Poari Te Kaunihera o Tāmaki Makaurau me ngā ohu e whakahaere nei ia, kia ū ai ki ō rātou kawenga ki ngā Mana Whenua, ki ngā Mātāwaka anō o Tāmaki Makaurau.



Kua aro nui atu te Poari i tēnei tau kia whai mōhiohio kounga ai te Kaunihera, hei āwhina i āna whakatau, kia tutuki ai he hua pai, he hua pūmau anō, kua noa hei painga mō te Māori i Tāmaki Makaurau, engari kē, kia whai painga anō ai ngā tāngata katoa e noho ana, ā, e mahi ana i te rohe o Tāmaki Makaurau.

Kua tutuki i te Poari tēnei whai i tēnei tau nā runga i te aro pau te kaha nei kia whakahaua ai, kia whakaaweawetia anō ai te Kaunihera kia poipoia te pito mata me ngā ara whai hua nui kei waenga pū i a ngāi Māori o Tāmaki Makaurau, heoi anō rā, me mātua kōkiri e te Kaunihera kia eke ai ēnei ara whai hua hei painga mō ngā tāngata katoa o Tāmaki Makaurau.

Nā ngā mahi a ngā pou ōhanga o te ohu New Zealand Institute of Economic Research (NZIER), he mea tonu e mātou, ā, nā runga hoki i ngā tūtohutanga ā-pakihi i hua i ēnei mahi, i miramirahia ai he ara whai hua nui mārika e whakawhanakehia tonuhia ai te ōhanga o Tāmaki Makaurau, hei tauira, mā roto mai i te whakamao i te pito mata o te rāngai tāpoi Māori, ahurea Māori anō. I te mea kāore anō kia mārāma kehokeho te whakaatuhia o ngā taonga tuku iho Māori ki Tāmaki Makaurau, me mātua kōkiri tēnei take e te Kaunihera kia eke ai ēnei momo hanganga e ngaro nei.

He whāinga nui tonu ki te Poari te whakahau kia eke ai te Māori ki te taumata utunga o waenga,

ki tua atu rānei, ka eke ana ki te taipakeketanga. Ka taea te whakatutukihanga o tēnei whāinga mā roto mai i ā mātou mahi auroa ki ā mātou tini hōtaka rangatahi, mēnā ka mātua arahina, ka mātua poipoia, ka mātua ākina anō ā tātou rangatahi e ērā kei ngā tūranga rangatira, kia whakatutukihia ai ō rātou wawata. He awhero nui taioereore ō ā tātou rangatahi o Tāmaki Makaurau, tōna haurua nei he tamariki iho i te 25 tau, me te aha, he pito mata rātou mō anamata e hikaka nei kia whai take ai.

E poho kūkupa nei te Poari i tāna whai wāhi i tēnei tau ki te akiaki tonu i te whai kia whai kāinga ai te Māori e kounga ana, ā, e ngāwari nei ngā utu, otirā, i tāna āwhina anō i te Kaunihera ki te kimi ara e rongoātia ai te mate nui o te noho kāinga kore, tērā e pā pāhikahika nei ki ō tātou uri.

Tērā te hui angitu i tapaina ko Auckland Māori Housing Summit i tū i te marama o Paengawhāwhā 2018, he mea whakatū ngātahi e te Poari me Te Matapihi. He ara tēnei i whai wāhi ai te Māori i Tāmaki Makaurau ki te whakaritenga mai o ngā mahi whakatū kāinga ki Tāmaki Makaurau ā anamata, otirā, ki te whakaea i ngā take ā-kāinga o te rohe me ētahi Minita kāwanatanga matua. Nā te mārō o te tūāpapa kua hua i ā mātou mahi ki te rāngai whare i takoto ai tētahi ara e whai hua nui ake ai te Māori, tae atu hoki ki ērā kei te taha whakawhanake o te rāngai whare.

E ai ki tā mātou tātaritanga motuhake nō tēnei tau ki ngā mahi a te Kaunihera, he mea whakahaere e PricewaterhouseCoopers (PwC), i āta whakapau kaha te Kaunihera ki te whakaea i ētahi tini tūtohutanga i noho tārewa tonu mai anō i te tātaritanga o mua, o te tau 2014/15. I koa hoki te Poari i te kitenga o ētahi kokenga a te Kaunihera e kounga ana, tae pū atu ana ki te waihangatanga mai o ētahi Mahere Aronga Māori, he mea whakarite hei whakaea i te taha ki ngā pūkenga me ngā whakatutukihanga ā-tari Kaunihera ki ngā hua Māori. Ahakoa tonu, i whakaatuhia anō e te tātaritanga, he ara ahua roa tonu hei takahi mā te Kaunihera e ea ai ngā mahi kua oatihia e ia, kia tutuki ai ngā hua ki te Māori e matenui ana. Ka noho mataara tonu te Poari kia herea tonuhia ai te Kaunihera ki ōna kawenga ā-ture ki te Māori i ēnei wāhi mātuatua.

E poho kūkupa ana anō te Poari i ngā mahi i oti i a ia i tēnei tau kia whakaemitia ai ētahi mahi nui e rua, arā, ko te whakahounga o te Rārangi o ngā Take Whai Mana ki te Māori, ā, me te whakakotahi mai i tēnei ki te Mahere Māori. Nā te tukanga o te arotake, o te whakahou, o te whakakotahi anō, i hua ai tētahi tuhinga e arahina tonutia ai Te Kaunihera o Tāmaki Makaurau ki ngā take whai mana ki te Māori, otirā, ki ngā wāhi e noho haepapa nui nei Te Kaunihera o Tāmaki Makaurau ki te whakapau kaha atu. E āta whakaatuhia ana anō e tēnei te hononga i waenga i ngā mea, e ai ki te Māori, e whai mana ana ki a ia, otirā, i ngā kaupapa e ākina nei e mātou, e te Poari, ā, me te tono kia āwhina mai te Kaunihera i te kōkiritanga ake, kia whai hua ai ngā Mana Whenua me ngā Mātāwaka o te rohe.

Hāunga te mana whakapoapoa nui o Tāmaki Makaurau, hāunga ōna hua nui, hāunga te kaha

whāia ōna hei wāhi mahi, hei kāinga, hei wāhi whakatupu tamariki anō, mō te nuinga o ngāi Māori, nā te noho ki Tāmaki Makaurau i rangona ai ngā pēhitanga ā-ōhanga, ā-pāpori, ā-ahurea anō hoki. E mārama pai ana te Poari ki tēnei, ā, ka oke tonu ki te akiaki i te mana o te Māori kia rongu taurite ai i ngā hua o Tāmaki Makaurau; tōnui ana ō tātou uri, tōnui ana te katoa.

I te Kirihimete, otirā, i ngā hārarei nui e tere kainamu mai ana, ā, i a au e huritao ana ki te tau 2018, he tau i hua ai ētahi kokenga me ētahi whakatutukihanga nui e poho kūkupa mārīka nei tēnei Poari, e tuku whakawhetai ana au ki ngā mema o te Poari i ā rātou mahi ake hei painga mō ngāi Māori huri noa i Tāmaki Makaurau. E tika ana kia mīhia anō te kāhui ringa āwhina e noho nei hei ringa tōhau nui ki te Poari, ērā e ngākau titikaha ana ki te tautoko i te Poari, otirā, e aro pau te kaha nei ki ngā take e whai mana ana ki ngā Mana Whenua me ngā Mātāwaka i te whakahaeretanga ā-kāwanatanga nei o Tāmaki Makaurau.

Hei whakakapi ake, e rere nei aku mihi ki te tini ngerongerero, he tini rawa hei whakaingoatanga māku, heoi anō rā, ērā kua mahi ngātahi nei ki te Poari kia piki ai te kounga o te āhua e noho nei te Māori ki tēnei rohe.

Nāku noa



David Taipari
Heamana

INDEPENDENT MĀORI STATUTORY BOARD MEMBERS



The Independent Māori Statutory Board is an independent body corporate of nine members based in Auckland. The Board has specific responsibilities and powers under the Local Government (Auckland Council) Amendment Act 2010 to promote issues of significance to Māori to the Auckland Council.

Board membership is by way of a selection and appointment process. The Minister of Māori Development invites Mana Whenua to form a selection body.

Seven members of the Board represent Mana Whenua and two members represent Mataawaka.

The Board term of office is three years. Current Board members were appointed in November 2016. The First Board was appointed in 2010.



David Taipari
CHAIRMAN



Glenn Wilcox
DEPUTY CHAIRMAN



Renata Blair



James Brown



Hon. Tau Henare



Terrence (Mook) Hohneck



Tony Kake



Dennis Kirkwood



Liane Ngamane

AUCKLAND COUNCIL COMMITTEE MEMBERSHIP



Under legislation the Independent Māori Statutory Board is able to appoint up to two Board members to the committees of Auckland Council which deal with the management and stewardship of physical and natural resources.

In the 2017/18 the Board Members were appointed to the following committees

Finance and Performance Committee **Te Komiti ā-Pūtea, ā-Mahi Hoki**

David Taipari
Terrence Hohnock

Planning Committee **Te Komiti Whakarite Mahere**

Tau Henare
Liane Ngamane

Environment and Community Committee **Te Komiti Taiao ā-Hapori Hoki**

James Brown
Renata Blair

Audit and Risk Committee **Te Komiti Tātari me te Mātai Raru Tūpono**

David Taipari (ex-officio)

Regulatory Committee **Komiti Whakahaere ā-Ture**

David Taipari
Glenn Wilcox

Appointments and Performance Review Committee **Te Komiti Tohu me te Arotake Tūranga Mahi**

David Taipari (ex-officio)

Civil Defence and Emergency Management Committee **Komiti Ārai Tūmatanui me te Toko Raru Ohore**

Dennis Kirkwood
Tau Henare

Community Development and Safety Committee **Komiti Whanake Hapori me ōna Kaupapa Āhuru**

Dennis Kirkwood
Tony Kake

Auckland Domain Committee **Komiti o te Papa Rēhia o Pukekawa**

David Taipari
Renata Blair

Board members were also appointed to panels and steering groups throughout the year.

MŌ MĀTOU ABOUT US



The Independent Māori Statutory Board was established in November 2010 under the Local Government (Auckland Council) Act 2009.

Based in central Auckland, our mandate covers the Tāmaki Makaurau (Auckland) region.

We have a nine-member Board that is supported by a secretariat.

The Board is a body corporate separate from, and independent of, Auckland Council and the groups represented on the Board.

Our mission is to advance the interests of Māori in Tāmaki Makaurau by:

- helping Auckland Council to make decisions, perform functions and exercise powers that improve outcomes for Māori
- promoting cultural, economic, environmental and social issues of significance to Māori.

We also ensure that Auckland Council acts in accordance with statutory provisions referring to Te Tiriti o Waitangi.

Board members sit, with voting rights, on each of Council's committees that deal with the management and stewardship of natural and physical resources. We also provide direction and guidance to the Council on issues affecting Māori to help improve responsiveness to Māori communities.

To find out more visit:

www.imsb.maori.nz

KEY ACHIEVEMENTS FOR 2017/2018



Māori Economic Development

The Board commissioned an updated report to the Auckland Māori Economy 2015 with the production of *The Māori Economy of Tāmaki Makaurau, Improving Performance and Measurement, July 2017*.

In previous reports, the New Zealand Institute of Economic Research (NZIER) has identified that the Māori asset base in Tāmaki Makaurau is almost \$23 billion.

Given that Māori represent more than 10 percent of the region's population, there is potential for the Māori economy to be a much larger economic contributor to Auckland than it is now.

The Māori population is significantly younger than the rest of the Auckland population with 50 percent 25 years of age and younger, so investing in boosting Māori earning power amongst rangatahi is an investment in the long-term economic performance of the region.

The most significant information and recommendations in the updated report related to the opportunities for high value Māori tourism products in Tāmaki Makaurau. The report demonstrated that Auckland is well placed to leverage the high-value tourism sector. The data in the report showed that tourists to Auckland who experience Māori cultural tourism on average spend \$1,800 more than tourists who do not experience Māori cultural tourism. That's an additional \$663 million per annum spent by those tourists.

Auckland has the highest number of international tourists per annum and the longest number of bed nights in the country. However, Auckland does not have anywhere near the highest number of Māori tourism businesses or Māori employed in tourism in comparison to other centres. Given that Auckland has 25 percent of the Māori population of New Zealand and \$23 billion

in assets, growing this high value sector of the tourism economy is an opportunity waiting to happen.

The Report demonstrated that Auckland has the market and the assets to exploit it and the updated report, *The Māori Economy of Tāmaki Makaurau, Improving Performance and Measurement* provided the Board with the information it needed to help influence both Tourism New Zealand and Auckland Tourism, Events & Economic Development (ATEED) to help this sector flourish for the benefit of all Aucklanders.

Issues of Significance to Māori and the Māori Plan

In 2017, the Board updated the Schedule of Issues of Significance to Māori in Tāmaki Makaurau.

The Schedule of Issues of Significance guides the Board's partnership with Auckland Council, Council Controlled Organisations, as well as other agencies and the private sector. It highlights the issues and opportunities to be considered in planning and resourcing by these organisations. In particular, it defines where Auckland Council has a major responsibility for action.

Each new Board is committed to updating this document, and in the previous term it was decided to combine two powerful documents developed by the Board in its first term. These were the first Schedule of Issues of Significance to Māori in Tāmaki Makaurau – which succinctly outlines the key issues and helps define where Auckland Council has a major responsibility for action.

The Māori Plan for Tāmaki Makaurau is what Māori in the region said was important to them and provides a framework for understanding Māori development aspirations and monitoring progress towards desired cultural, economic, environmental and social outcomes.

The updated and combined document has been reviewed to ensure that it continues to provide strong direction and leadership to Auckland Council.

The Board advances the Schedule of Issues of Significance by providing advice to Auckland Council and by working with Council on the design and execution of its plans, documents and processes.

The Schedule of Issues of Significance and the Māori Plan 2017 also assist the Board in planning and prioritising its programme of advocacy on issues and outcomes for Māori.

Assessment of Expenditure by Auckland Council to Deliver Māori Outcomes

In 2017 the Board commissioned PricewaterhouseCoopers (PwC) to assess the effectiveness of Auckland Council systems for planning and expenditure on projects earmarked to improve Māori outcomes in the previous two financial years. It followed a similar effectiveness assessment carried out by KPMG in 2014.

The Board was interested in how effective the Te Toa Takitini group of Council and Council Controlled Organisation (CCO) senior managers had been in strengthening Council's effectiveness for Māori and optimising post-Treaty settlement opportunities. Te Toa Takitini was established in response to the 2014 assessment report.

While the assessment pointed to some improvement in Council and CCOs acting in the interests of Māori, it found the effectiveness of that action had been variable, highlighting ongoing and significant missed opportunities, not only for Auckland Māori, but for the region as a whole.

The PwC 2017 assessment found that over half of the issues raised in the KPMG 2014 assessment report remained unresolved.

Underspending on budgets and over-reporting on some expenditure remained a feature of the PwC 2017 assessment; and matters relating to setting outcome measures and the variable quality of project management remained unresolved, with high impact on the effectiveness of projects.

While the 2017 assessment pointed to some improvement in Council and CCOs acting in the interests of Māori, it found that the effectiveness of that action had been variable. The impact of Te Toa Takitini on advancing the recommendations of the 2014 KPMG assessment had also only been partially effective.

In releasing this 2017 PwC report the Board stressed that a Council committed to lifting the wellbeing of Māori in this region could unlock significant social, cultural, economic and environmental returns for everyone living in Tāmaki Makaurau.

The NZIER reports and 2017 KPMG business cases had identified that lifting Māori income and employment rates to mirror those of Pākehā in Tāmaki Makaurau would add \$1.8 billion per year into the Auckland economy.

The Board continues to advocate that it is this kind of outcome, backed up with effective action that Council needs to commit to in its long-term planning.

Long-Term Plan Business Cases

The IMSB Long-Term Plan Business Cases prepared at the end of 2017, signalled to the Council where it should focus its strategy to deliver on outcomes for Māori and how to turn Council's strategic intent in the Auckland Plan into action for the benefit of the region as a whole.

The 2017 IMSB Business Cases document was prepared in time to align with the Council's planning cycle and provide input into the Long-Term Plan (Council's 10-year budget). The Business Cases were prepared to enable consultation on the LTP and to enable further detailed business cases to be advanced as the planning process advanced.

In 2012, the Board agreed that the provision made by Auckland Council for annual expenditure of \$29.5 million (\$295 million over 10 years) was required to adequately meet the needs of Māori. Through the development of this Business Case refresh, the Board now considers an annual expenditure of \$22 million (\$220 million over 10 years) is required.

The Board continues to advocate for the investment and delivery of the priorities in the IMSB Business Cases which demonstrate that such actions will build pride in the region's Māori identity and lift Auckland's overall prosperity.

Te Tiriti o Waitangi Audit

Every three years the Board conducts a Te Tiriti o Waitangi Audit to assess the Auckland Council group's performance in acting in accordance with statutory references to Te Tiriti o Waitangi and statutory responsibilities to Māori in Tāmaki Makaurau. The audit process enables the Board to provide guidance on what is required of Council and Council organisations and how to achieve those requirements.



During the reporting period, the independent audit by PricewaterhouseCoopers (PwC) found that Council had made significant efforts to address a high number of outstanding recommended actions from the previous 2014/15 audit. The Board was also pleased to see some solid Council progress, particularly in the development of Māori Responsiveness Plans designed to address Council departmental capability and delivery on Māori outcomes.

The 2018 PwC Audit listed 13 recommendations that sought a Council management response, completion date and action owner, as well as a small number but larger action groups outstanding from the previous 2014/15 Audit.

The Board considers that building strong relationships with Māori in Tāmaki Makaurau is critical to meeting legislative provisions and we

encourage Council to effectively address all aspects of the relationship agreement action group, a key Audit recommendation.

The Board will seek an opportunity to review the draft detailed Council Te Tiriti o Waitangi Audit Work Programme 2018-2021 that addresses the audit's findings and recommendations. This measurement will support the Council Group to undertake self-review of its Māori responsiveness in many areas of its operations.

Working with Council on its Plans and Processes

As part of its statutory role, the Board worked with Council on its documents and processes. The year, 2017/2018 was



a significant year for the Auckland Council Group to set its long-term and strategic planning directions. The Board committed a significant resource to work on the refreshed Auckland Plan, Long-Term Plan (LTP), Council Owned Organisations' Statements of Intent, Auckland Unitary Plan and other secondary plans. The Board was pleased that, as part of decisions arising from the Mayor's final LTP 2018-28 Proposal, and in response to the Board's LTP business cases, it was agreed that \$3.5m per annum (averaged over 10 years) be reallocated collaboratively across the Council Group to address Māori outcomes.

The Board was successful in ensuring there was a clear statement of the Treaty Relationship in the front-end of the Auckland Plan, a strong Māori outcome in the Plan, with related directions and indicators for Māori within this outcome and across the wider Auckland Plan. Board members also had active roles in the Future Urban Land Supply Strategy and Structure Plans.

Over 2017/2018 the Board provided a Māori planning lens through their advice on the Auckland Council Unitary Plan appeal positions. The Board also provided advice on the development of new Resource Management Act provisions for Mana Whakahone ā Rohe Agreements that provided formal arrangements for Mana Whenua to direct their interests and issues in resource management planning. The Board continues to monitor their development.

Ahead of the 2018 of Treaty Audit, the Board, through the Audit and Risk Committee and working with Council officers in the Treaty Audit Waharoa Group, monitored and provided incentives for Council to progress their Treaty Audit Response Programme. We considered that these checks supported an improved result in Te Tiriti o Waitangi Audit Report 2018 and recommended that they continue.



Quality Affordable Housing for Māori

Throughout the reporting period, the Board has undertaken considerable and ongoing advocacy for quality affordable housing for Māori. The Board considers that quality affordable housing is a human right which should be provided for as a last resort through taxes and rates. This means that New Zealanders are able to access social, emergency or affordable housing as required. Both Crown and Auckland Council (including legacy councils) have reduced or withdrawn from housing provision over recent decades, and the Board considers that significant Crown and Council investment in public housing is required urgently.

The establishment of the Auckland Council Māori Cultural Initiatives has created an opportunity for Māori in Auckland wanting to develop papakāinga. This fund is due to increase substantially in the current Long-Term Plan.

The Board also recognised the wider impact of the housing crisis and has expressed its support for any measures targeting an increase in housing affordability, and Auckland Council's proxy (un-official) target 'median



multiple' price to household income ratio of 1.5. Further, the Board has reviewed the Mayor's task force on housing and concluded that the recommendations lean too heavily toward increasing housing supply, with little if any consideration given to increasing the supply of affordable housing.

Increasing housing supply is a complex and long-term activity which should have a cooling effect on Auckland's housing market by readjusting the imbalance of constrained supply against ever increasing demand. However, the Auckland housing market is such that even a cooling period is unlikely to significantly reduce house prices to the extent that it would create a private market environment in which low and/or medium income households could afford.

The April 2018 Auckland Māori Housing Summit was an opportunity for Māori in Tāmaki Makaurau to help shape the future of housing development in Auckland, and to address housing issues in the region with key government Ministers. The Ministers were invited to respond to two broad critical issues; how Māori can participate in the government's KiwiBuild programme and the Auckland Housing Programme, and supporting the development of strong, enduring relationships between the new government and Māori throughout the Auckland region.

The Summit provided a platform for querying where the commercial and financial benefits from the KiwiBuild policy platform will fall, and how the Auckland Housing Programme will reflect enduring and living partnerships between the Crown and Māori.

Auckland Regional Fuel Tax and National Fuel Excise Levy

The Board undertook significant advocacy work following Auckland Council's decision to introduce a regional fuel tax for Auckland on top of a government national fuel excise levy. Legislation enabling the regional fuel tax passed into law on 1 July 2018, however, during the passage of the Bill through Parliament, the Board was extensively involved in making representation to both Council and government for measures to mitigate the effect of both fuel taxes on Auckland's poorest families, Māori living in the region's south and west.

Anticipating strong opposition to its views the regional fuel tax was unfair because it placed a higher burden on those who could least afford to pay, the Board commissioned Sapere Research Group to report its material impacts from an equity (fairness) perspective; and discuss possible mitigation options where such equity impacts were found. The Board released the Sapere Report in July 2018.

Included in the Board's concerted advocacy programme in the lead-up to the introduction of the regional fuel tax was a call for Council Controlled Organisations, like Auckland Transport, to prioritise plans for regional public transport projects, particularly those in South Auckland, which could be fast-tracked allowing them to be completed sooner to increase cheaper transport options for poorer families reliant on inefficient older vehicles for their work and recreation transport options.

The Board will continue to strongly advocate to both Council and central government to set up a system to monitor and track the effects both fuel taxes are having on low-income Auckland households using Census data and household expenditure and travel surveys, as well as push for mitigations to offset the impact of the fuel taxes identified in the Sapere Report, including further increases to Working for Families, tax relief, discount cards, rates relief and specific targeted transport services.

Increasing the visibility of Te Reo Māori in Auckland

New tools that will help Aucklanders to speak, see and hear more te reo remains a Board commitment. Māori in Tāmaki Makaurau have told the Board they wanted compulsory te reo to be included in the Māori Plan, which the Board produced in 2012.

During the reporting period, a raft of new Auckland Council initiatives that will increase visibility of te reo Māori were introduced, including some new tools that will help Aucklanders to speak, see and hear more te reo.

The switch to bilingual signage to Auckland's many Council facilities and parks is a great start and the Board strongly endorses Council's undertaking to incorporate te reo as signs are replaced. The addition of spoken te reo in the lifts of Auckland Council's Albert Street building is the best example Council can

demonstrate that it is committed to walking the talk in te reo Māori.

The Board will continue to keep the te reo momentum going, with some exciting opportunities to move us forward as a bilingual city. Announcements in te reo throughout buses, trains and ferries, Māori names for stations and new roads and bilingual wayfinding are things this Board will continue to support as Tāmaki Makaurau grows and matures into a truly bilingual city and region.



GOVERNANCE AND BOARD MEETINGS



Board meetings

The Independent Māori Statutory Board has specific responsibilities and powers under the Local Government (Auckland Council) Amendment Act 2010 to promote issues of significance to Māori to the Auckland Council.

The Board must hold six meetings a year and may hold more as necessary to carry out its purpose.

2018 Meetings

Date	Time	Committee	Venue
19 February	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
9 April	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
11 June	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City

2017 Meetings

Date	Time	Committee	Venue
7 August	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
4 September	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
2 October	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
6 November	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
4 December	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City

Independent Māori Statutory Board

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018



FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

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STATEMENT OF RESPONSIBILITY

30 JUNE 2018

STATEMENT OF RESPONSIBILITY

The Board is responsible for the preparation of the Independent Māori Statutory Board's financial statements, and the judgements made in them.

The Board of the Independent Māori Statutory Board has the responsibility for the establishment, operation and ongoing monitoring of systems of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the Board's opinion, these financial statements fairly reflect the financial position and operations of the Independent Māori Statutory Board for the year ended 30 June 2018.

For and on behalf of the Board.



David Taipari
Chairperson



Glenn Wilcox
Deputy Chairperson

3 December 2018

AUDITOR'S REPORT

30 JUNE 2018

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

Independent Auditor's Report

To the readers of the Independent Maori Statutory Board's financial statements for the year ended 30 June 2018

The Auditor-General is the auditor of the Independent Maori Statutory Board (the Board). The Auditor-General has appointed me, JR Smail, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the Board on his behalf.

Opinion

We have audited:

- the financial statements of the Board on pages 27 to 37, that comprise the statement of financial position as at 30 June 2018, the statement of comprehensive revenue and expenditure, statement of changes in equity and statement of cashflow for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion:

- the financial statements of the Board on pages 27 to 37:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2018; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit entity Standards Reduced Disclosure Regime.

Our audit was completed on 3 December 2018. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Directors and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

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 and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor 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 opinion.

Responsibilities of the Board for the financial statements

The Board is responsible for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as they determine is necessary to enable them to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing its ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board intends to liquidate or to cease operations, or have no realistic alternative but to do so.

The Board’s responsibilities arise from the Local Government (Auckland Council) Act 2009.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole are 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 these financial statements.

AUDITOR'S REPORT

30 JUNE 2018

We did not evaluate the security and controls over the electronic publication of the financial statements.

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 financial statements, 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 Board's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board'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 financial statements 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 Board to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board 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 Board is responsible for the other information. The other information comprises the information included on pages 1 to 21, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and 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 Board in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1(Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Board.



JR Smail
Audit New Zealand
On behalf of the Auditor-General
Auckland, New Zealand



STATEMENT OF COMPREHENSIVE REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 30 JUNE 2018

		2018 Actual	2018 Budget	2017 Actual
	Note	\$	\$	\$
Revenue	2	3,077,259	3,410,891	3,155,119
Expenditure				
Governance				
Board remuneration	8	(723,133)	(738,000)	(692,746)
Expense reimbursement		(50,096)	(50,000)	(41,238)
Board support costs		(2,330)	(36,000)	(6,521)
Board secretariat				
Staffing expenses	9	(1,214,662)	(1,338,000)	(1,274,133)
Support services provided by Auckland Council		(335,135)	(454,891)	(326,535)
Other expenses	10	(109,130)	(119,000)	(137,830)
Professional advice		(86,158)	(110,000)	(185,698)
Engagement and reporting		(134,807)	(140,000)	(177,604)
Work programme				
Treaty audit		(162,920)	(160,000)	(28,000)
Māori wellbeing outcomes		(54,092)	(55,000)	(108,865)
Māori specialist expertise for council projects		(98,797)	(110,000)	(69,900)
Monitoring & informing council's Māori Economic Development Strategy		(106,000)	(100,000)	(106,050)
Total expenditure		(3,077,259)	(3,410,891)	(3,155,119)
Net surplus		-	-	-
Other comprehensive revenue and expenditure		-	-	-
Total comprehensive revenue and expenditure		-	-	-

Explanations of significant variances against budget are detailed in note 6 to the financial statements.

The accompanying notes to the financial statements form part of, and are to be read in conjunction with, these financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2018

	Note	2018 Actual \$	2017 Actual \$
Assets			
Current assets			
Receivables	4	334,425	562,247
Total current assets		334,425	562,247
Total assets		334,425	562,247
Liabilities			
Current liabilities			
Payables	5	240,470	479,970
Employee entitlements		93,955	82,277
Total current liabilities		334,425	562,247
Total liabilities		334,425	562,247
Net assets		-	-
Equity			
Total equity		-	-

The accompanying notes to the financial statements form part of, and are to be read in conjunction with, these financial statements.

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2018

	2018 Actual	2017 Actual
	\$	\$
Balance at 1 July	-	-
Total comprehensive revenue and expenditure	-	-
Balance at 30 June	-	-
Total comprehensive revenue and expenditure attributed to:		
Independent Māori Statutory Board	-	-
Total comprehensive revenue and expenditure	-	-

The accompanying notes to the financial statements form part of, and are to be read in conjunction with, these financial statements.

STATEMENT OF CASHFLOW

FOR THE YEAR ENDED 30 JUNE 2018

	2018 Actual	2017 Actual
	\$	\$
Cashflow from operating activities		
Receipts from funding from Auckland Council	3,077,259	3,155,119
Payments to suppliers and employees	(3,078,882)	(3,153,738)
Net GST	1,623	(1,381)
Net cashflow from operating activities	-	-
Net cashflow from investing activities	-	-
Net cashflow from financing activities	-	-
Net increase in cash and cash equivalents	-	-
Opening cash and cash equivalents	-	-
Closing cash and cash equivalents	-	-

The accompanying notes to the financial statements form part of, and are to be read in conjunction with, these financial statements.



NOTES TO THE FINANCIAL STATEMENTS

1 Statement of significant accounting policies

GENERAL INFORMATION

The Independent Māori Statutory Board's (the Board) purpose is to assist the Auckland Council to make decisions, perform functions and exercise powers by promoting issues of significance for Mana Whenua and Mataawaka of Tāmaki Makaurau and ensuring that the Auckland Council acts in accordance with statutory provisions referring to the Treaty of Waitangi.

To enable the Board to carry out its purpose, Auckland Council must meet the reasonable costs of the Board's operations, the Board's secretariat and for any committees established by the Board in seeking and obtaining advice. The funding and resourcing of the Board is established through an annual negotiated funding agreement that includes the Board's work plan and the remuneration of Board members.

Reporting entity

The financial statements for the Board are for the Independent Māori Statutory Board as a separate legal entity. The Board is designated as a Public Benefit Entity (PBE) for financial reporting purposes.

The Board is a body corporate created by legislation and is independent of the Auckland Council. Board members are selected by an iwi selection body made up of representatives from mana whenua groups of Tāmaki Makaurau.

At the time of signing, the Board has a full complement of nine members.

BASIS OF PREPARATION

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

The financial statements have been prepared on a historical cost basis with the exception of certain items identified in specific accounting policies below. They are presented in New Zealand dollars (NZD), which is the functional currency and are rounded to the nearest dollar, unless otherwise stated. All items in the financial statements are stated exclusive of Goods and Services Tax (GST).

Statement of compliance

There is no legal requirement for the Board to prepare financial statements, however it was resolved on 4 July 2011 (minutes of meeting MSB/2011/141) that the Independent Māori Statutory Board's Annual Report will include financial statements in addition to the mandatory requirements set out in the Local Government (Auckland Council) Act 2009 (the Act).

The financial statements of the Board have been prepared in accordance with New Zealand generally accepted accounting practice (NZ GAAP).

These financial statements have been prepared in accordance with New Zealand Tier 2 PBE standards and disclosure concessions have been applied. The Board has no public accountability and has total expenses of less than \$30 million. These standards are based on International Public Sector Accounting Standards (IPSAS), with amendments for the New Zealand environment.

Budget figures

The budget figures presented are those approved by the Board at the beginning of the year after consultation with Auckland Council as part of the annual planning process. The budget figures have been prepared in accordance with NZ GAAP and are consistent with the accounting policies adopted by the Board for the preparation of the financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue

As provided for under schedule 2 of the Local Government (Auckland Council) Act 2009, revenue represents funding from the Auckland Council as agreed through an annual funding agreement between Auckland Council and the IMSB. The Auckland Council are required to fund the IMSB for all reasonable costs on an ongoing basis.

The revenue is recognized when the IMSB receives funding from Auckland Council with no repayment requirement.

The fair value of revenue has been determined to be equivalent to the funding entitlement.

Expenditure

Expenditure is recognised when it is incurred.

Accounting for support services provided by Auckland Council

The Board has recognised the value of the support services as expense when incurred. Support services are provided by third parties through Auckland Council to the Independent Māori Statutory Board under a signed Service Level Agreement of \$335,135 (30 June 2017: \$326,535). An equivalent amount is recognised as revenue and is shown separately in Note 2.

Income tax

The Board has received no assessable income. Accordingly, no charge for income tax has been provided for.

Receivables

All receivables are due within a year and are recognised and measured at fair value.

Payables

Payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave, and accumulating sick leave expected to be settled within 12 months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognised when the leave is taken and measured at the rates paid or payable.

2 Revenue

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Non-exchange revenue			
Direct funding from Auckland Council	2,742,124	2,956,000	2,828,584
Support services funded by Auckland Council and paid on behalf	335,135	454,891	326,535
Total	3,077,259	3,410,891	3,155,119

Support services funded by Auckland Council and paid on behalf of the Independent Māori Statutory Board include property costs, lease expenses and furniture and fittings. Auckland Council has provided directly “in kind” support services to the Independent Māori Statutory Board under a signed Service Level Agreement (SLA). The cost of providing these services has not been recognised in the financial statements of the Independent Māori Statutory Board.

3 Audit fees

During the year the following audit fees included under “Other expenses” were paid or payable for services provided by the auditor of the Board, and its related practices:

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Audit fees	14,390	14,200	14,200

4 Receivables

	2018 Actual	2017 Actual
	\$	\$
Receivables from non-exchange transactions		
GST receivable	15,450	17,073
Receivable from Auckland Council	318,975	545,174
Total	334,425	562,247

5 Payables

	2018 Actual	2017 Actual
	\$	\$
Payables		
Accrued expenditure (excl. salaries accrual)	225,020	462,897
Advance from Auckland Council	15,450	17,073
Total	240,470	479,970

6 Explanation of major variances against budget

The Board's funding agreement with the Council was approved by both parties on 3 July 2017. The total expenditure for the year was \$333,632 less than the budget and is explained as follows:

- The budget set by Auckland Council for support services via the Service Level Agreement signed 12 September 2017, was overestimated
- The underspend in Board remuneration is due to an overestimation of the percentage of the annual increase
- The underspend in Board support costs is due to support and training expenses being less than budget
- The underspend in Secretariat expenses is due to understaffing over this financial year
- Professional services expenses were lower than forecast due to reduced amount of legal services required in this financial year

The variances shown are a result of under-utilisation in some budget areas, enabling controlled overspend in others.

7 Board member transactions

There have been no transactions with Board members other than Board remuneration and support expenses during the year (30 June 2017: nil).

8 Related party transactions

The Board's related party transactions were made on an arm's length basis in the current and prior financial years.

Key management personnel compensation:

	2018 Actual	2017 Actual
	\$	\$
Board		
Remuneration	723,133	692,746
Full time equivalent members	9	9
Senior management team		
Remuneration	513,553	445,481
Full time equivalent members	3	3
Total	1,236,686	1,138,227

9 Staffing expenses

	2018 Actual	2017 Actual
	\$	\$
Staffing expenses		
Salaries and wages	1,180,842	1,238,347
Contributions to defined contribution scheme	24,272	28,524
Other	9,547	7,261
Total	1,214,662	1,274,133

10 Other expenses

	2018 Actual	2017 Actual
	\$	\$
Other expenses		
Travel costs	46,581	44,790
Training costs	15,234	34,228
Fees paid to auditors for audit of financial statements	14,390	14,200
Other operating costs	32,925	44,612
Total	109,130	137,830

11 Contingencies

As at 30 June 2018 the Board had no contingent liabilities or assets (30 June 2017: nil).

12 Indemnity insurance

As at 30 June 2018 the Board has \$6,730 indemnity insurance (30 June 2017: \$6,730).

13 Lease commitments

As at 30 June 2018 the Board had no lease commitments (30 June 2017: nil).

14 Events after the reporting period

There were no material events after the reporting date that would require adjustment or disclosure for the Board.



**Independent Māori
Statutory Board**

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