

Annual Report

2018 / 2019



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 (the Board) is pleased to present its Annual Report 2018/2019, the Board's eighth annual report since its establishment in November 2010.



As the key achievements section of this document outlines, the Board has continued to make solid progress advocating the interests and aspirations of Mana Whenua and Mataawaka in Tāmaki Makaurau. This is achieved through our role with Auckland Council at a committee level and with central government at Ministerial and departmental level.

The Board has continued to focus on key annual work priorities in our advocacy role to Auckland Council. We are fully included in the decision-making processes as members on key Council committees where the decisions affecting Māori in this region are made.

In July 2018, the Board presented the Te Tiriti o Waitangi Audit Report to Auckland Council measuring where Council has made progress in its commitment to Māori under the Treaty of Waitangi and their legal obligations to Māori. Council performance shows that they are making a real effort to address a high number of outstanding actions from previous audits.

The Board continues to take an active leadership role at both local and central government level in advocating solutions to the housing crisis facing Māori in the region. In March we met with senior government housing ministers who supported the key tasks in the Kāinga Strategic Action Plan that their respective ministries and others are responsible

for. Also, in March, the Council's Planning Committee passed a resolution requesting staff to investigate the Plan which offers a uniquely Māori perspective to a crisis which disproportionately affects Māori in this region. In May the Board worked with the Māori housing sector to lead the second very successful Auckland Māori Housing Summit 2019.

Notable among the Board's achievements this term was the completion of the five Māori values reports: Rangatiratanga, Manaakitanga, Whanaungatanga, Kaitiakitanga and Wairuatanga. The Māori values which underpin the Māori Plan represent the notion that Māori should contribute our own worldviews and practices to council's policies and plans so that they are meaningful and inclusive of us.

The Māori values reports are indispensable to the Board's mahi in measuring future progress in Māori wellbeing and will enable Auckland Council and other organisations to consider a Te Ao Māori perspective and to use the information in a way that will benefit not only Māori but all Aucklanders.

While our focus continues to be on the performance of Auckland Council and its Council Controlled Organisations, the Board will continue to advocate to central government so that it understands the issues and assists with delivering outcomes that give

priority to the needs and aspirations of Māori in this region.

I want to sincerely thank my fellow Board members for their service in the interests of Mana Whenua and Mataawaka through their advocacy and leadership towards Auckland Council.

As the Board's 10th anniversary in November 2020 approaches we remain optimistic for the future of Māori in Auckland. While there is much yet to be done, our city and region is now beginning to reflect the rich Māori heritage including the use of te reo Māori becoming an integral part of our daily conversations.

I look forward to continuing this important work with the incoming Board over the coming three years and consolidating the advocacy of Māori identity being Tāmaki Makaurau – Auckland's unique point of difference in the world.

Nāku noa

David Taipari
Chairman

TĀ TE HEMANA



E mihi ana ki a koutou mā

E hari nei te ohu Independent Māori Statutory Board (te Poari) i te whakapuakitanga o tēnei, tana Pūrongo ā-Tau 2018/2019. Koinei te tuawaru o ngā pūrongo ā-tau a te Poari mai anō i tōna orokohanga mai i te marama o Whiringa-ā-rangi i te tau 2010.



Pēnei i tā te wāhanga whakatutukihanga matua o tēnei tānga e whakarārangi nei, e kaha koke tonu ana te Poari me tana whai kia taunakitia ngā pānga me ngā tūmanako o te Mana Whenua, o te Mataawaka anō i Tāmaki Makaurau. Ka tutuki tēnei i tō mātou tūranga ki Te Kaunihera o Tāmaki Makaurau i te taumata komiti, ā, i tā mātou mahi tahi ki te kāwanatanga ā-motu mā ngā taumata ā-Manatū, ā-tari anō.

E ū tonu nei tā te Poari aro ki ngā mahi matua ā-tau i tā mātou tū hei kaiwaha kaupapa ki Te Kaunihera o Tāmaki Makaurau. E whai wāhi katoa ana mātou ki ngā tukanga whiriwhiri whakatau hei mema ki ngā komiti Kaunihera matua, ki reira whiriwhirihia ai ngā whakatau e whai pānga ana ki te Māori i tēnei rohe.

I te marama o Hōngongoi i te tau 2018 i tāpaetia e te Poari te Pūrongo Tātari i Te Tiriti o Waitangi ki Te Kaunihera o Tāmaki Makaurau, he mea ine i ngā kokenga a te Kaunihera mō te taha ki ana kawenga ki te Māori e ai ki Te Tiriti o Waitangi, ā, me ana haepapa ā-ture ki te Māori. Nā runga i ngā mahi a te Kaunihera e kitea ana tāna whakapau kaha ki te whakatutuki i ētahi o ngā mahi nui e toe tonu mai ana i ngā tātaritanga o mua.

E ū tonu nei te Poari kia tū hei kaiārahi whakapau kaha ki ngā taumata o te kāwanatanga ā-rohe, ā-motu anō hoki, mā te waha i ētahi rongoa ki te mate nui o te whai whare e pēhi nei i te

Māori i te rohe. I te Poutūterangi i hui mātou ki ētahi minita kāwanatanga matua i ngā take whare, nā rātou i tautoko ngā mahi matua i te Mahere Rautaki Kāinga e tau ana ki te maru o ā rātou manatū, o ētahi atu anō hoki. Hei āpiti, i te Poutūterangi anō, i mana i te Komiti Whakamahere a te Kaunihera tētahi whakatau e tonoa ai ngā kaimahi ki te whakatewhatewha i te Mahere e whakapuaki nei i tētahi tirohanga motuhake nā te Māori ki tētahi mate nui he kaha rawa tana pēpēhi i te Māori i tēnei rohe. I te Haratua i mahi tahi te Poari ki te rāngai whare Māori hei kaiārahi i te tuarua o ngā hui whai hua nui, otirā i te Hui Taumata Whare Māori ki Tāmaki Makaurau 2019.

Hei motuhaketanga i ngā whakatutukitanga a te Poari i tēnei wāhanga ko te whakaotinga mai o ngā pūrongo uara Māori e rima: Rangatiratanga, Manaakitanga, Whanaungatanga, Kaitiakitanga me te Wairuatanga. Ko tā ngā uara Māori e noho nei hei tūāpapa mō te Mahere Māori he whakaatu i te whakapono, mā te Māori tonu āna ake tirohanga ki te ao, āna ake tikanga anō, e tuku ki ngā kaupapa here me ngā mahere a te Kaunihera kia whai tikanga ai, otirā, kia whai wāhi atu ai tātou.

Ko ngā pūrongo uara Māori hei wāhi mātuatua o ngā mahi a te Poari e inea ai ngā kokenga o anamata mō te taha ki te ora o te Māori, ā, mā konei e taea ai e Te Kaunihera o Tāmaki

Makaurau, otirā, e ētahi whakahaere kē atu, te whai whakaaro ki te tirohanga nō Te Ao Māori, ka mutu, mā konei e taea anō ai te whakamahinga mai o ngā pārongo kia hua ai, kua noa ko te Māori, engari kē, ko ngā uri katoa o Tāmaki Makaurau. Ahatia tā mātou aro tonu ki ngā mahi a Te Kaunihera o Tāmaki Makaurau, ā, me ana Ohu Āpiti ki te Kaunihera, ka whai tonu te Poari ki te waha kōrero ki te kāwanatanga ā-motu e mārara ai te iwi rā ki ngā take, otirā, e āwhina mai ai i te whakarite kaupapa whai hua e mātua aro ana ki ngā mate, ki ngā tūmanako anō o te Māori i tēnei rohe.

E mihi kau atu ana te ngākau ki aku hoa Poari, mō rātou i whakapau kaha e hua ai te Mana Whenua, te Mātāwaka anō, mā roto mai i ā rātou mahi waha kōrero, mā roto mai anō i tā rātou tū rangatira ki Te Kaunihera o Tāmaki Makaurau. I te huringa tau 10 o te Poari e tū mai ana hei te Whiringa-ā-rangi o te tau 2020, e ngākau rorotu ana mātou ki te āpōpō o te Māori ki

Tāmaki Makaurau. Ahatia te nui tonu o ngā mahi hei mahi, e tīmata ana te kitea o ngā kura hitori Māori ki tō tātou tāone nui, ki tō tātou rohe anō, tae atu hoki ki te whai wāhitanga o te reo Māori hei wāhi mātuatua o ngā whakawhitinga kōrero o ia rā, o ia rā.

E aro nui ana au kia haere tonu ēnei mahi whai take nui me te Poari hou e ara mai nei hei ngā tau e toru kei mua i te aroaro, ā, me te whakaū i te whakaaro, ko te tuakiri Māori te kura motuhake o Tāmaki Makaurau ki te ao.

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 2018/19 the Board Members were appointed to the following committees

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

David Taipari
Terrence Hohneck

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 2018/2019



Measuring Māori Progress and Wellbeing

Access to quality Māori data is vital for the Board to promote the Issues of Significance to Māori in Tāmaki Makaurau and ensure Auckland Council complies with its statutory obligations under the Treaty of Waitangi. Quality Māori data also provides a valuable resource for policymakers and planners in local and central government, as well as NGO's, businesses, educational institutions and Māori, Iwi and hapū themselves.

During the reporting period, the Board participated in Stats NZ's *Ngā Tūtohu Aotearoa Indicators* selection workshops and contributed to indicator topics to reflect Māori issues.

THE RANGATIRATANGA REPORT

In August 2018 the Board approved the *Rangatiratanga Report* detailing the achievement of Rangatiratanga headline indicators from the Māori Report 2016 and existing indicators from the Māori Plan that were able to be measured. The *Rangatiratanga Report* was the first of five values reports the Board prepared during the reporting period, each of which will inform an updated Māori Report 2019.

The value reports measure progress in Māori wellbeing by using a Māori values approach (Te Ao Māori) with the aim of increasing Auckland Council and central government understanding of using a Māori values approach and data for decision-making that can create positive changes to Māori wellbeing.

DATA ISSUES FOR MĀORI

In producing these value reports the Board identified several data issues for Māori:

- There is little data that is values-based, having a Te Ao Māori lens on wellbeing
- Data at the sub-national level is scarce

- The importance of Māori data sovereignty and governance in an increasingly linked and integrated data environment

- Impacts of Census 2018.

Over time, the Board will build a Māori values data platform with an improved reflection of Māori values by having datasets for Māori that really affirms their strengths.

The Board will continue to advocate the importance of using a Māori value or Te Ao Māori approach to frame, measure and report on Māori wellbeing and plans to work collaboratively with Te Mana Raraunga, Auckland Council's Research and Evaluation Unit, Stats NZ, Ministry for the Environment, Department of Conservation, Crown Research Institutes and the Treasury to introduce and use Te Ao Māori values data.

Auckland Council Treaty Audit Response Work Programme

TE TIRITI O WAITANGI AUDIT REPORT

In July 2018, the Board completed the independent Te Tiriti o Waitangi Audit Report on Auckland Council. The Te Tiriti o Waitangi Audit Report (the Report) is a key Board work programme that assists the Auckland Council Group to identify areas for improvement in meeting its statutory provisions referring to the Treaty of Waitangi and Māori; and to improve how it responds to Māori aspirations and values that benefit all Aucklanders.

The independent audit and report by PricewaterhouseCoopers (PwC) demonstrated that Council had made a real effort to address a high number of outstanding actions from previous audits, listing 13 recommendations for action in the 2018 Audit Report.

The Board also worked with Council to refine and complete a detailed Treaty Audit Response Work Programme for 2018/21.

Council has improved processes for project management, review of progress by an internal group and biannual scrutiny by Council's Audit and Risk Committee. The Board Chair and secretariat are actively involved in these processes.

Relationship agreements with Mana Whenua and the Council performance management system remain an ongoing focus for the Board, with performance management a standing item for future reporting.

Issues of Significance to Māori In Tāmaki Makaurau and The Māori Plan

The Schedule of Issues of Significance to Māori in Tāmaki Makaurau (IOS) is a statutory document prepared by the Board to promote and advocate to Auckland Council for and on behalf of Auckland Māori. The Board advances the Issues of Significance for Māori by providing informed advice to Auckland Council and working with Auckland Council on the design and execution of its documents. Below is an update of the Board's work in progressing these issues.

WHANAUNGATANGA – DEVELOP VIBRANT COMMUNITIES

“A city/region that caters for diverse Māori lifestyles and experiences”

Issue of Significance: Access to infrastructure services/development.

Māori receive ongoing access to safe, operational and reasonably priced infrastructure services.

Hapū and whānau are enabled to actively and meaningfully contribute to the decision-making process of future infrastructure projects.

In 2018, the Board undertook work on the socio-economic impacts of the regional fuel

tax on low-income Auckland households, with some emphasis on Māori households in the south and the west. It concluded that Auckland Council and central government's policy development on the fuel tax policy did not adequately consider equity impacts and has led to superficial responses as to the likely implications on low-income households in Auckland.

As a share of income, lowest income households in the hardest hit local boards could pay between 1.3 and 1.9 times more than average low-income households, with additional annual fuel costs of between \$244 and \$366 (relative to \$188 average in the lowest income bracket across the region). Once allowing for the fuel efficiency of vehicles owned by lowest income households, the additional costs rise by almost a quarter again, to between a total \$300 and \$452 per annum.

The Board communicated with Council requesting ongoing monitoring and reporting to track impacts on low-income households (e.g. using 2018 Census data; household expenditure/travel surveys). It also advocated that Council consider options to mitigate the impacts of the combined fuel taxes on low-income households in Auckland, particularly in 'hardest-hit' local board areas. Such actions (e.g. acceleration or re-prioritisation of transport projects in the South) could be incorporated in the Council's draft Annual Plan process. Similarly, national policies that could increase the ability of low income, vulnerable households to pay (e.g. fuel rebates or supplements to current changes in Working for Families, NZ Superannuation, minimum wage etc.) could be implemented as part of the Government's Budget.

Following the introduction of the regional fuel tax and then the subsequent increase in passenger transport fares by Auckland Council, the Board requested advice to test the hypotheses that public transport is expensive and has been getting more expensive for low

-income whānau who live away from the city centre. Initial findings are:

- Use of public transport is lower in “outer urban” areas
- Travel distance is further and fare costs increase with distance
- Fare costs increase with distance and yet people who live further out tend to have less ability to pay higher fares (in addition fares have increased annually).

A more equitable approach to fare policy should acknowledge people who live further out tend to have less ability to pay higher fares. The Board is regularly expressing the view that local and central government policy advice processes are inadequate in addressing equity and local impacts. The accumulation of these impacts has a severe effect on the well-being of low-income Māori.

Issue of Significance: Marae Development

As part of the Te Toa Takitini programme of action and reports to council Committees, the Board has monitored and inputted into the Marae Development project. There has been an improvement in project planning that may address the ongoing under-expenditure of this programme that is an ongoing concern of the Board. Four marae are included in a pilot project this year which will be supported to meet Building Warrant of Fitness and Code of Compliance regulations, as well as improvements in their waste water and water systems. The programme is based on a \$60m budget with a 10-year delivery timeframe and there are 32 eligible Mana Whenua and Mataawaka/Māori community marae in the programme.

Issue of Significance: Tamariki and Rangatahi Development

The Board's position on Rangatahi is that Council establish clear measures for existing Rangatahi and tamariki-focused programs and initiatives, assess performance and determine gaps.

The Board has liaised with Te Wānanga o Aotearoa and MIT to discuss whether they are able to provide a similar service to AUT's Uni-Prep programme and shuttle service (for Rangatahi Māori). Both are interested in supporting Rangatahi Māori into courses that will lead to higher paying employment opportunities that some could potentially be with Auckland Council.

It is important that Council works with partners to expand its Rangatahi cadet schemes, internships and work opportunities and report on progress as part of the Māori employment strategy. The Board will continue to promote the wellbeing of Rangatahi in Tāmaki Makaurau, particularly in the south and the west.



Issue of Significance: Sites of Significance

In 2014 the Board successfully advocated to Council to reallocate \$770k of resources to support an approach and scheduling of sites of significance. Council has a Māori Cultural Heritage Programme to identify and protect Māori cultural heritage. In 2019 Council notified the first of some proposed plan changes to the Auckland Unitary Plan (Operative in Part) to amend schedule 12 of the plan to include Sites and Places of Significance to Mana Whenua.

RANGATIRATANGA – ENHANCE LEADERSHIP AND PARTICIPATION “People are Engaged in their Communities”

Issue of Significance: Regional Planning and Development

Māori are recognised as playing an important role in the development of the Auckland Region.

In February, the Board considered a report on *Enhancing the Use of Iwi Management Plans*. The report has been shared and discussed with five Council departments.

Over 2019, the Board has been liaising with Council on changes to key documents, practice notes, policies and programmes to improve

engagement with Māori in place-based plans. Their review of these documents follows advice from the Board and has resulted in opportunities for Council staff to improve implementation practices and support their capability training.

This work has resulted in commitments to improve engagement with Māori by reviewing and amending processes and setting up new initiatives. The following changes are being progressed:

- Guidelines and practice notes to the plan change process include engagement with iwi management plans
- Plan Change process includes Council will provide a copy of the drafted section 32 report to Mana Whenua to inform them of how their feedback and views were considered in the report
- Practice guidance on documents that inform planners about cultural landscapes
- Training sessions on promoting the use of iwi management plans
- Developing resources for Mana Whenua and Council staff on implementing the Auckland Unitary Plan that is based on some initial work by the Board.

Over 2018/2019, the Board has been actively advising Auckland Council on a range of Area Plan and Structure Plans. Board members are part of working groups involved in these planning processes.

The Board lodged a submission on the Kāinga Ora – Homes and Communities Bill that focuses on Māori co-governance, a higher threshold of Board members understanding Te Ao Māori and greater recognition of Treaty Obligations. The Board provided advice to Council when they were developing their submission.

Board submission to the Rural Activities Plan Change

In October 2018, the Planning Committee considered a proposed plan change to limit urban activities in rural areas. A consequence of this was that papakāinga would have its activity status changed from Discretionary to Non-Complying on general rural land. The Board raised concerns and requested staff investigate options for retaining papakāinga as a discretionary activity in rural zones. As this work did not progress, the Board prepared a submission on the plan change to argue that papakāinga would have a discretionary activity status on general rural land.

Design Monitoring and Reporting Auckland Unitary Plan

Council commenced a monitoring programme to establish the effectiveness and efficiency of the Auckland Unitary Plan that will inform future changes to the plan. The Board has been monitoring the approach to addressing the topics: urban growth and form, Mana Whenua, natural resources and rural. The Council's process of holding Wānanga with Mana Whenua is working well.

Issue of Significance: Council Controlled Organisations (CCOs)

CCOs recognise the critical role of Māori in making Auckland the world's most liveable city.

Statements of Intent 2018-21

All CCO Statements of Intent (SoI) include a section indicating how the CCO planned to contribute to the council group Te Toa Takitini programme and Tiriti o Waitangi Audit response as an integral part of their work programme. The CCOs also provided further detail on their performance in delivering their Māori responsiveness activities in their quarterly reporting.

Appointments

Board members have participated in Council recruitment and selection panels for director appointments to CCO Boards, including new directors on Watercare, Auckland Transport, Panuku Development Auckland, Regional Facilities, and Auckland Tourism, Events and Economic Development (ATEED).

The Board is pleased to see that several Māori directors have been appointed this year.

Issue of Significance: Economic Development

Māori are a critical and active part in the economic development of a more productive, high value economy for Auckland.

The Board has been advocating and monitoring the development and delivery of a Māori Economic Development Strategy by ATEED and notes that their progress has been slow.

Issue of Significance: Engagement and Consultation/ Inclusion in Decision-making
Māori are empowered to actively and meaningfully contribute to the development of Auckland, through consultation and inclusion in decision-making.

As part of monitoring the delivery of Council's Treaty Audit Response Programme, the Board has been focusing on relationship agreements with Mana Whenua. There has been some traction with Local Boards, but work is still required on Governing Body relationships with Mana Whenua.



MANAAKITANGA – IMPROVE QUALITY OF LIFE
“Satisfaction with our environments and standard of living”

Issue of Significance: Affordable Housing
Affordable and improved quality housing is a priority for increasing the standard of living of Māori.

In April 2018, the Board, along with Te Matapihi, convened the Auckland Māori Housing Summit where the concept of kāinga, focusing on whānau wellbeing through housing, was endorsed. The Summit also identified the need for a strategic action plan. A draft action plan, the *Kāinga Strategic Action Plan*, was developed between July and September and consulted on in October 2018.

Member Kake presented the final Kāinga plan at the National Māori Housing Conference in Kirikiriroa in November and in December the Board approved the plan to be released.

In late December there was a broad early and positive written response to the Kāinga plan in correspondence from Housing and Urban Development Minister Phil Twyford and Associate Minister for Housing and Urban Development Nanaia Mahuta. This was reaffirmed in a meeting with Ministers and the Board in March 2019.

In March 2019 the Council’s Planning Committee passed a resolution requesting staff to investigate the Kāinga Strategic Action Plan.

The second Auckland Māori Housing Summit 2019 was held on Tuesday 14 May. The Kāinga Strategic Action Plan was formally launched demonstrating the Board’s commitment to facilitation and consolidating the support of others. The summit also provided an opportunity for engagement between Māori, housing organisations and government as a forum in which the voice of stakeholders has a central role.

The Board is working with Ministry of Housing and Urban Development on their Māori work programme (and across other departments) to ensure that the Kāinga Plan implementation is of a high quality, is timely and progress Auckland Council’s endorsement including in the Planning Committee.

Issue of Significance: Te Reo Māori
Te Reo Māori is recognized as a taonga and an integral part of Māori cultural expression in Tāmaki Makaurau.

Implementation of Māori Language Strategy

The Board has monitored the Council’s Te Toa Takitini Programme of action which is lead by Council and CCOs executives of which Te Reo is a strategic priority. Positive progress was reported to a joint meeting of the Board and Council. In 2018 Auckland Transport launched the first Auckland train service to have Te Reo Māori announcements. All Auckland train services will have Te Reo announcements which was timed to coincide with Matariki (August 2019).

Currently 12 of 19 Mana Whenua entities are actively supporting the Te Kete Rukuruku programme, (dual naming of parks and reserves), and 11 Local Boards are participating. The programme’s dual naming approach means that Māori language names agreed and gifted by Mana Whenua will sit alongside English names and will not be translations of the English.

Dual names will only appear on signage as it is renewed across the transport network in accordance with the existing capital works programme.



Issue of Significance: Rates
Hapū and whānau require a fair and just rating system that recognizes and reflects the status of tangata whenua.

Local Government Funding Policy

In January 2019 the Board provided input to the Auckland Council submission on the New Zealand Productivity Commission (2019) Local government funding and financing: Issues Paper. While noting that any changes in the rating or taxing of Māori land were deemed out of scope for the inquiry, the Board provided advice about the potential for regressive impacts of some funding options canvassed in the Issues paper including regional fuel taxes and removal of rating differentials.

Other matters raised included:

- Supporting that the Crown make adequate allowance for funding local authorities to implement Treaty Settlements, taking account of establishment and ongoing costs of co-governance and co-management arrangements
- Supporting establishment of a joint central government and local government Climate Change Adaptation Funds
- Noting that any introduction of taxing of water (and other resource use) will also require addressing Māori rights and concerns as part of such policy development.

Issue of Significance: Water Quality
The mauri of our waterways is restored, maintained and preserved for future generations.

National Policy Standards on Water Quality

The Board has undertaken some initial research to better understand current and emerging issues and opportunities for Mana Whenua relating to improving water quality in Tāmaki-Makaurau.

Some areas of focus are the proposed changes in national environmental standards, practice or policy relating to water (e.g. including access rights, discharge rights, governance structures, management approaches). The Board expects these targeted reforms to put greater pressure on Auckland Council (and other council’s) to reprioritise expenditure to achieve higher water quality standards for both drinking water and receiving waters.

The Board is interested in how Mana Whenua in other regions are engaging on water consents, water quality outcomes, or decision-making processes relating to RMA plans, in ways that are not currently applied in Tāmaki Makaurau. Such useful practices to consider could relate to measurement/indicators of cultural value, co-management approaches, or mitigation measures and could potentially be incorporated in new Mana Whakahono ā Rohe agreements.

WAIRUATANGA – PROMOTE DISTINCTIVE IDENTITY
“Recognised sense of identity, uniqueness and belonging”

Issue of Significance: Built Environment
Māori cultural values, history and heritage are reflected in the built environment through design, architecture and the inclusion of uniquely Māori design principles in public places.

The Board continues to advocate for additional resources for Auckland Council to support the advocacy and delivery of Māori urban design across the region. A great example of this expression is the booklet and app on

Te Paparahi, Toi Māori- Walks in the City, that showcase sixty sites that celebrate Māori identity, history, knowledge and contemporary presence.

Issue of Significance: Thriving Business Networks
Māori business owners are enabled and supported to develop stronger business networks.

The Board reviewed ATEED’s Māori Economic Growth Strategy that includes five transformational projects that ATEED will work collaboratively with other CCOs to deliver on Māori outcomes.

Working with Auckland Council on the Auckland Plan

From 2016-18, the Board was heavily involved in the Auckland Plan 2050 development. Throughout 2018-19 the Board’s focus has been on how the 2050 Plan will shape and prioritise implementation and resource allocation over time to achieve Māori outcomes and relevant Māori measures.

There was a first six-monthly update in November 2018 that focussed on the 2018 Auckland Plan 2050 Baseline Measures report that outlines the status of each of the 33 measures across the six outcomes and the Development Strategy. The Board worked with Council to further develop measures drawing on the Māori Plan and resulting in a change to a Māori Identity and Wellbeing outcome measure.

Board member Liane Ngamane was the Board’s representative on the targets political working group working with central government.

Working with Auckland Council on Place-based Plans

Place-based plans such as structure planning provide the more detailed planning layer to assist with the implementation of the Auckland Plan’s Development Strategy. The Board has been a member of the Structure Planning political working group and has been involved in the overview of structure plans.

Working with Auckland Council on Long-term Plan 2018-28 Business cases

The baseline budget for Māori outcomes in the draft Long-Term Plan (LTP) 2018/28 was an average \$11.1 million per annum. In October 2017, the Board released LTP business cases that require additional budget of \$22.2m per annum (above baseline). This was subsequently endorsed by the Mayor in his Final Proposal for the LTP, with the \$35m over 10 years to be achieved through reprioritisation of baseline budgets.

The Final LTP 2018-28 (Vol. One p11) states:

“The Council runs a programme, across the council group, which focuses on achieving improved outcomes for Māori – Te Toa Takitini. The Independent Māori Statutory Board has identified areas, for this 10-year Budget, where additional funding should be applied. These areas focus on improving visibility and support for Māori identity, relationship agreements with the 19 iwi of Tāmaki Makaurau, support for Māori economic development and infrastructure development for sites of cultural significance. This will bring the total budget for Te Toa Takitini to \$150 million over the 10 years”.

Over 2018/2019 the Board has been engaging with Council on work to reprioritise their activities to address the business cases and to reallocate \$3.5m. This work is progressing very slowly and at year-end the detailed work has yet to be undertaken across the Council Group to confirm scoping and reprioritising of activities to reach the budget target.

KAITIAKITANGA – ENSURE SUSTAINABLE FUTURES
“Intergenerational reciprocity”

Issue of Significance: Resource Consents

Following Board research into which types of consents require cultural value assessments, the Board provided advice and worked with Council to help prioritise these assessments to improve Mana Whenua participation in resource consents. Council has now undertaken a broad evaluation into the Mana Whenua cultural value assessments process and the Board is monitoring Council’s evolving implementation plan.

Issue of Significance: Tourism

During the reporting period, the Board worked with the Council Group to submit on the Aotearoa New Zealand Tourism Strategy and provided information to the Tourism New Zealand Board.



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
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
6 August	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
1 October	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
3 December	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City

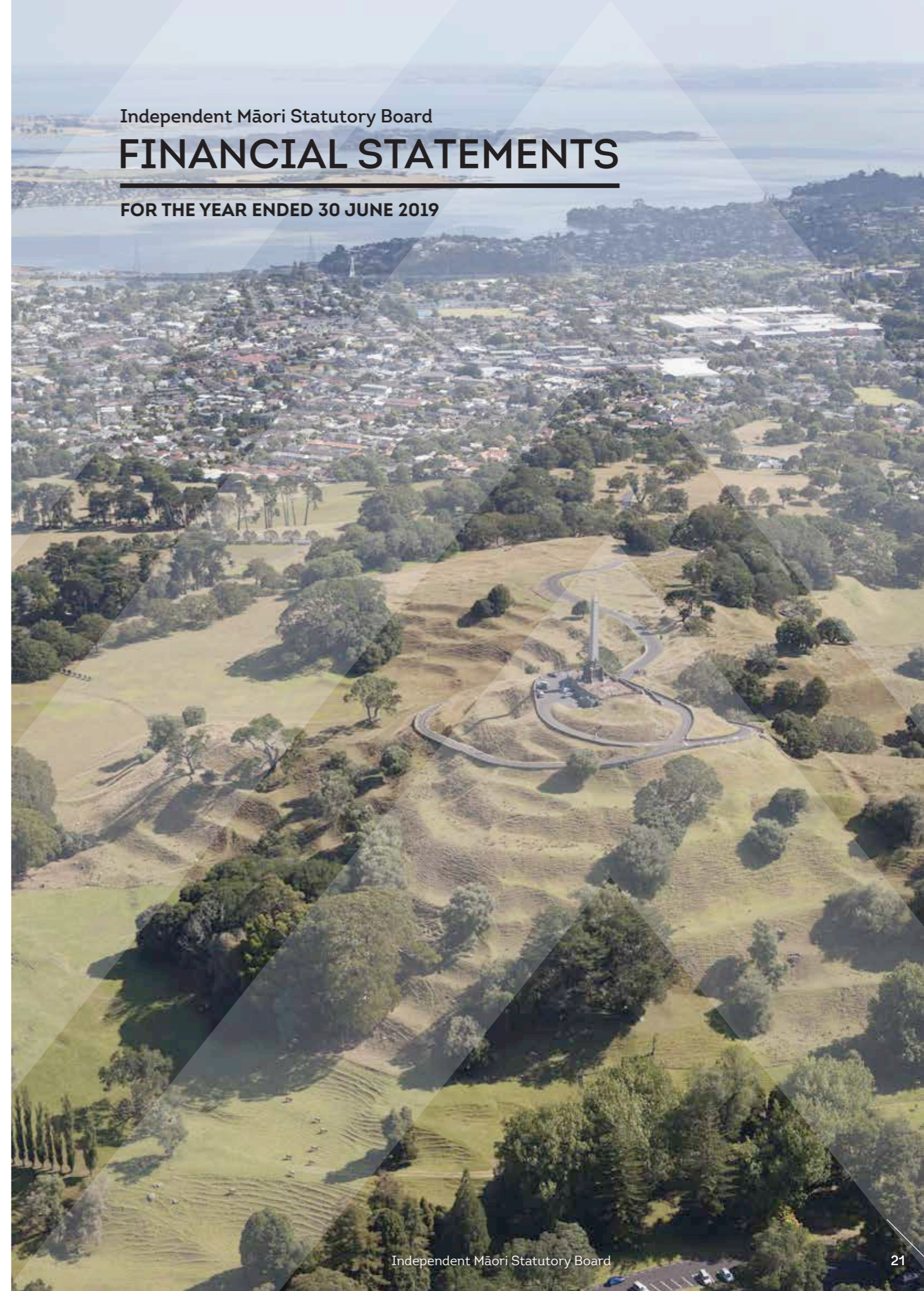
2019 Meetings

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

Independent Māori Statutory Board

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019



FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

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STATEMENT OF RESPONSIBILITY

30 JUNE 2019

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 2019.

For and on behalf of the Board.



David Taipari
Chairperson



Glenn Wilcox
Deputy Chairperson

28 November 2019

Independent Auditor's Report

To the readers of the Independent Maori Statutory Board's financial statements for the year ended 30 June 2019

The Auditor-General is the auditor of the Independent Maori Statutory Board (the Board). The Auditor-General has appointed me, JR Smaill, 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 28 to 37, that comprise the statement of financial position as at 30 June 2019, 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 28 to 37:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2019; 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 28 November 2019. 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.

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.

AUDITOR'S REPORT

30 JUNE 2019

- 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 23, 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 2019

		2019 Actual	2019 Budget	2018 Actual
	Note	\$	\$	\$
Revenue	2	3,057,374	3,461,650	3,077,259
Expenditure				
Governance				
Board remuneration	3	(735,329)	(740,760)	(723,133)
Expense reimbursement		(50,961)	(56,000)	(50,096)
Board support costs		(7,168)	(42,000)	(2,330)
Board secretariat				
Staffing expenses	4	(1,233,347)	(1,365,974)	(1,214,662)
Support services provided by Auckland Council	5	(350,646)	(457,916)	(335,135)
Other expenses	6	(182,969)	(119,000)	(109,130)
Professional advice		(47,002)	(120,000)	(86,158)
Engagement and reporting		(122,487)	(140,000)	(134,807)
Work programme				
Treaty audit		-	(30,000)	(162,920)
Māori wellbeing outcomes		-	(40,000)	(54,092)
Māori specialist expertise for council projects		(312,466)	(300,000)	(98,797)
Monitoring & informing council's Māori Economic Development Strategy		(15,000)	(50,000)	(106,000)
Total expenditure		(3,057,374)	(3,461,650)	(3,077,259)
Net surplus		-	-	-
Other comprehensive revenue and expenditure		-	-	-
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 FINANCIAL POSITION

AS AT 30 JUNE 2019

		2019 Actual	2018 Actual
	Note	\$	\$
Assets			
Current assets			
Receivables	7	365,880	334,425
Total current assets		365,880	334,425
Total assets		365,880	334,425
Liabilities			
Current liabilities			
Payables	8	231,031	240,470
Employee entitlements		134,849	93,955
Total current liabilities		365,880	334,425
Total liabilities		365,880	334,425
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 2019

	2019 Actual	2018 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 2019

	2019 Actual	2018 Actual
	\$	\$
Cashflow from operating activities		
Receipts from funding from Auckland Council	3,014,263	3,077,259
Payments to suppliers and employees	(3,025,919)	(3,078,882)
Net GST	11,656	1,623
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 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.

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 Tamaki 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 financial statements of the Board are for the year ended 30 June 2019 and were approved by the Board on 28 November 2019. 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 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. The value of the services provided at 30 June 2019 totals \$350,646 (30

June 2018: \$335,135) and is disclosed in Note 5. 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

Short-term payables are recorded at the amount payable¹.

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.

1. Policy has not changed since prior year, only the wording of the policy has.

2 Revenue

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Non-exchange revenue			
Direct funding from Auckland Council	2,706,728	3,003,734	2,742,124
Support services funded by Auckland Council and paid on behalf	350,646	457,916	335,135
Total	3,057,374	3,461,650	3,077,259

The Board's funding agreement with the Council was approved by both parties on 5 July 2018. The total expenditure for the year was \$404,376 less than the budget and is mainly due to under-utilisation in some budget areas, enabling controlled over-spend in others.

3 Board Remuneration and related parties' transactions

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

	2019 Actual	2018 Actual
	\$	\$
Key management personnel compensation		
Board		
Remuneration	735,329	723,133
Senior management team		
Remuneration	448,389	513,553
Total	1,183,718	1,236,686
Full time equivalent members		
Board	9	9
Senior management team	3	3

There have been no transactions with Board members other than Board remuneration and support expenses during the year (30 June 2018: nil).

4 Staffing expense

	2019 Actual	2018 Actual
	\$	\$
Staffing expenses		
Salaries and wages	1,186,282	1,180,842
Contributions to defined contribution scheme	26,957	24,272
Other	20,107	9,547
Total	1,233,347	1,214,662

5 Support services provided by Auckland Council

Support services are funded by Auckland Council and paid on behalf of the Independent Māori Statutory Board.

These services are provided to the Independent Māori Statutory Board under a signed Service Level Agreement (SLA) which includes Rental service, Human resources, Legal Counsel and information Technology among others.

Some of the services included in the Service Level Agreement are provided in kind to the Independent Māori Statutory Board due to the nature of the service which makes the cost associated hard to measure it accurately.

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Property rental cost	325,003	432,223	311,737
Telecommunication costs	16,668	16,668	16,668
Insurance Premium cost	8,975	9,025	6,730
Total	350,646	457,916	335,135

The budget set by Auckland Council for Support services via the Service Level Agreement was signed 13 November 2018. Total support services provided for the year was \$107,270 less than expected mainly due to lower occupancy costs.

6 Other expenses

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Other expenses			
Travel costs	74,852	25,000	46,581
Training costs	30,391	42,000	15,234
Fees paid to auditors for audit of financial statements	14,590	14,590	14,390
Other operating costs	63,136	37,410	32,925
Total	182,969	119,000	109,130

Total other expense was \$63,969 higher than expected mainly related to an increase in travel costs for social wellbeing work programmes particularly the Housing Summits and Kāinga Action Plan, and additional outsourced works for business needs.

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:

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Audit fees	14,590	14,590	14,390

7 Receivables

	2019 Actual	2018 Actual
	\$	\$
Receivables from non-exchange transactions		
GST receivable	3,794	15,450
Receivable from Auckland Council	362,086	318,975
Total	365,880	334,425

8 Payables

	2019 Actual	2018 Actual
	\$	\$
Payables		
Accrued expenditure (excl. salaries accrual)	227,237	225,020
Advance from Auckland Council	3,794	15,450
Total	231,031	240,470

9 Contingencies

As at 30 June 2019 the Board had no contingent liabilities or assets (30 June 2018: nil).

10 Lease commitments

As at 30 June 2019 the Board had no lease commitments (30 June 2018: nil). The lease service is provided under the Service Level Agreement through Auckland Council.

11 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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