

# Annual Report

2019 / 2020



Independent Māori  
Statutory Board



# MISSION STATEMENT



Te Tōnuitanga i ngā pānga  
Māori i Tāmaki Makaurau

Advancing the interests  
of Māori in Tāmaki Makaurau

# CONTENTS



MISSION STATEMENT .....	1
CONTENTS .....	2
MEANING BEHIND OUR TOHU .....	3
CHAIRMAN'S MESSAGE .....	4
TĀ TE HEMANA .....	6
BOARD MEMBERS .....	8
AUCKLAND COUNCIL COMMITTEE MEMBERSHIP .....	9
MŌ MĀTOU ABOUT US .....	12
KEY ACHIEVEMENTS FOR 2019/2020 .....	13
Measuring Māori Progress and Wellbeing .....	13
Auckland Council Te Tiriti o Waitangi Audit Report .....	13
Issues of Significance to Māori in Tāmaki Makaurau .....	14
Manaakitanga – Improve Quality of Life .....	14
Whanaungatanga – Develop Vibrant Communities .....	15
Kaitiakitanga – Ensure Sustainable Futures .....	17
Rangatiratanga – Enhance Leadership and Participation .....	18
Wairuatanga – Promote Distinctive Identity .....	21
GOVERNANCE AND BOARD MEETINGS .....	22
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 .....	23



## 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 katoa**

**November 2020 marks a milestone, 10 years since the establishment of the Independent Māori Statutory Board.**

**Across three triennia of advocating to Auckland Council on behalf of Māori in Tāmaki Makaurau Auckland, the Board's great strength has been its independence from both Auckland Council and Māori, representing neither mana whenua nor mātāwaka Māori. While Council has legislative responsibilities for its relationships with the 19 mana whenua and mātāwaka, our steadfast focus remains on how well Council meets these responsibilities and for this reason, the Board does not get in between Council's relationship with Māori.**

**For the coming decades, the Board will strive to advance the interests and issues for Auckland Māori so that they can equally contribute and share in the region's promising future.**



The past year presented the Board with unique challenges like no other it has ever experienced in a decade. In early March, all our lives were literally turned upside down with the arrival to our shores of COVID-19. Māori still have fresh memories of being badly impacted in previous pandemics and depressions; and have been vigilant in protecting and supporting their communities throughout the Covid19 lockdowns. The Board sought assurances and commitments from Council on a raft of health and social issues in the emergency period to ensure that Māori are not disadvantaged with economic downturn or with local government having a heavily reduced budget.

The pandemic's impact on the Board and our small secretariat compelled us to rethink our daily routines and operations. Adjusting to upheaval and inconvenience became routine, new ways of doing things the order of the day.

Despite the ongoing challenges of COVID-19, the Board will continue to ensure Council's responsibilities and obligations to Auckland Māori are discharged routinely and efficiently.

Māori will demonstrate how flexible and prepared they are to deal with the recovery phase by sharing te ao Māori approaches and being innovative to ensure the future prosperity for all in our rohe.

As disruptive as COVID-19 has been for everyone, the Board maintained a business as usual approach to its work, attaining some noteworthy successes during the reporting period. Prominent among these is the Board's participation on Auckland Council's Governing Body to review the recommendations of the Council Controlled Organisations (CCOs) independent review panel.

The Board has long advocated for a common approach across the several council-owned and run businesses (Auckland Transport, Watercare Services, Regional Facilities Auckland, Auckland Tourism and Economic Development (ATEED) and Panuku Development) to properly address their Treaty obligations through implementing their Māori Responsiveness Plans, including strengthening their relationships with Māori.

We have also pushed hard for Council, as CCOs' parent owner, to coordinate meaningful engagement with mana whenua and mātāwaka. An effective review, we hope, will result in increased clear strategic direction, collaboration across the CCOs and Council in actions that contribute to positive Māori outcomes, as well as opportunities for the Board to be more involved in implementation planning and design.

In the oversight of CCOs, the Board's success has also extended to our involvement in Council recruitment and selection panels for director appointments to CCO Boards which has seen several Māori directors appointed during the reporting period.

At the heart of the Board's annual work programme are the *Issues of Significance to Māori in Tāmaki Makaurau*. The "Issues" provide the Board with a platform to advocate to various Council policy and planning committees on defined wellbeing areas – social, economic, cultural and environmental – which in turn enable Council to prioritise its actions in promoting opportunities for Māori throughout the region.

The Board's many accomplishments in optimising positive outcomes for Māori in the wellbeing areas described above are covered in more detail in the Key Achievements section on page 13 of this report. They include more affordable and quality housing for Auckland Māori, a submission to the Review into the Resource Management System, improvements to the region's water quality, gains for both our tamariki and rangatahi youth, and advances in local marae development and the use of te reo Māori in public amenities throughout the city and region.

Other significant Board achievements include those covering our contribution to the Council's Te Tāruke ā Tāwhiri plan and national policy on climate change, as well as the Board's success in producing the Māori Value Reports [See Key Achievements, pages 17 and 13 respectively].

Climate change remains a topic of vital importance for this Board and a significant body of future work on behalf of Māori throughout Tāmaki Makaurau as kaitiaki of the region's natural resources, land, water and fresh air.

This year, the Board has been communicating the use of the Māori Value Reports to the Council Group. These five reports measure progress in Māori wellbeing by using a te ao Māori, or Māori values approach, and provide data for decision-making that can create positive changes to Māori wellbeing.

I would like to acknowledge and thank fellow Board members for their mahi and individual contributions throughout what has been an extremely difficult and challenging year. Each member brings to the Board table a wealth of experience, knowledge and understanding of te ao Māori that ensures the Board's waka remains on a steady course.

The Board's thanks also go to our hard-working secretariat and to the contribution of our former chief executive, Brandi Hudson. Brandi left the Board in April to take up a senior executive role at UNICEF Aotearoa New Zealand, having been with the Board since its inception.

Finally, I would like to thank the Auckland Council and 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 katoa

Nō te Noema 2020 tutuki ai tētahi tino taumata, arā, ko te 10 tau mai anō i te whakatūnga mai o te Ohu Independent Māori Statutory Board.

I roto i ngā wāhanga noho e toru tau te roa, otirā, i ngā wāhanga noho e toru kua hori, kua kōkiri kaupapa te Poari ki Te Kaunihera o Tāmaki Makaurau mō te Māori i Tāmaki Makaurau te painga. Ko te painga nui hoki o te Poari i tēnei wā ko tana tū motuhake atu i Te Kaunihera o Tāmaki Makaurau me te Māori anō, inā rā, ehara i te mea he māngai ia mō te mana whenua, mō te mātāwaka Māori rānei. Ahatia ngā haepapa ā-ture o te Kaunihera ki ana whanaungatanga me ngā kāhui mana whenua, mātāwaka 19 hoki, ko tō mātou aronga pūmau ko te kounga o tā te Kaunihera whakatutuki i aua haepapa. Nā konei hoki, kāhore te Poari e whai wāhi ki ngā whanaungatanga i waenga i te Kaunihera me te Māori.

Hei ngā tau tini e tū mai nei, ka whai tonu te Poari ki te kōkiri i ngā pānga me ngā kaupapa, mō te Māori i Tāmaki Makaurau te painga, kia whai wāhi taurite ai rātou ki ngā hua nui o te āpōpō o te rohe.

I te tau kua hori nei, i rangona e te Poari he wero motuhake mārika - he momo kīhai rawa i rangona i ngā tekau tau kua hori. I ngā rangi tōmua o te Māehe, i huripokitia ō tātou ao i te taunga mai o te mate COVID-19. E mumura tonu ana ngā mahara o te Māori ki ngā ngaukinotanga i hua ake i ngā mate urutā me ngā paheketanga ōhanga o mua: otirā, ko te Māori anō kua tū mataara, kua tiaki, kua taunaki hoki i ō rātou hāpori i te roanga o ngā noho rāhui i te mate Covid19. I tonu whakaaetanga, i tonu oati hoki te Poari i te Kaunihera ki ētahi kaupapa ā-hauora, ā-pāpori anō i te wā o te ohotata, kia kore ai te Māori e pākia nuitia e te paheketanga ōhanga, e te hekenga mārika rānei o te tahua pūtea a te kāwanatanga ā-rohe.

Nā ngā pānga mai o te mate urutā i mate ai mātou o te Poari, tae atu ki te kāhui ā-tari iti, ki te whakaaro anō i te āhua e rere ai ngā mahi o ia rā. I taunga mātou ki te whakatika e ai ki ngā haurokurokutanga me ngā whakapōreareatanga

o te wā, ā, ko te whai ara hōu e oti ai ngā mahi te aronga nui.

E ū tonu ana ngā taimahatanga o te mate COVID-19, pēnei hoki i tō te Poari ngākau titikaha kia mātua tutuki i te Kaunihera ana haepapa me ana herenga ki te Māori i Tāmaki Makaurau, otirā, kia māori, kia tika anō te āhua o tāna whakatutuki ake. Ka whakatauiratia e te Māori tōna ngākau hangore me tōna takatū i te wā o te whakamāuitanga, mā te whakahoahoa i ngā whakaaro e ai ki te ao Māori, otirā, mā te noho auaha, e mātua whai hua ai tātou katoa i tēnei rohe hei raurangi.

Ahatia ngā whakapōreareatanga o te mate COVID-19 ki te katoa, i māori tonu tā te Poari ū ki āna mahi, me te aha, he angitutanga nui i hua ake i te wā pūrongorongo. Mātua rā i ēnei ko te whai wāhitanga atu o te Poari ki te Ohu Kāwana o Te Kaunihera o Tāmaki Makaurau, ki te arotake i ngā tūtohutanga a te pae arotake motuhake i ngā Ohu Āpiti ki te Kaunihera (CCOs).



Kua roa te Poari e kōkiri ana i te whakaaro kia kotahi te aronga e tika ai te whakatutukihia o ngā haepapa ā-Tiriti huri i ngā pakihi kei raro i te maru o te Kaunihera (Auckland Transport, Watercare Services, Regional Facilities Auckland, Auckland Tourism and Economic Development (ATEED), Panuku Development), mā roto mai i te whakaūnga o ā rātou Mahere Aronga Māori, tae atu hoki ki te whakapakaritanga o ō rātou whanaungatanga ki te Māori.

Kua kaha hoki tā mātou āki i te Kaunihera, i tana tū hei tumu whakahaere i ngā CCO, kia whakaritea e ia he kaupapa whai hononga ki ngā kāhui mana whenua, mātāwaka anō, e whai kiko ana. E tūmanako nei mātou, mā tētahi arotakenga whai take e mārāma ake ai ngā aronga rautaki, e kaha ake ai te mahi ngātahi i waenga i ngā CCO me te Kaunihera ki ngā kaupapa e hua ai te Māori, otirā, e whai wāhi nui ake ai te Poari ki ngā mahi whakatinana, whakamāherehere, whakahoahoa anō.

Mō te taha ki ngā mahi mātāi i ngā whakahaere a ngā CCO, kua angitu anō te Poari i tā mātou whai wāhi ki ngā pae kimi kaimahi me ngā pae kōwhiriwhiri hoki a te Kaunihera mō ngā kopounga ringatohu ki ngā Poari CCO, ka mutu, kua kopoua atu ētahi ringatohu Māori i te wā pūrongorongo.

Hei tūāpapa mō te hōtaka mahi ā-tau a te Poari ko *Ngā Take Whai Mana* ki te Māori i Tāmaki Makaurau. Ko ngā "Take" hei pae e whai wāhi ai te Poari ki te kōkiri kaupapa ki ētahi o ngā komiti whakamāherehere, kaupapa here anō a te Kaunihera mō ētahi o ngā mata o te ora kua oti kē te āta tautuhia ake - ā-pāpori, ā-ōhanga, ā-ahurea, ā-taiao anō - mā konei e taea ai tā te Kaunihera āta whakaraupapa i āna mahi whakatairanga i ngā ara e tūpono whai hua ai te Māori huri i te rohe.

Ka āta whakamāramahia ngā kōiriiri o ngā tutukihanga a te Poari mō te taha ki te whakawhānui i ngā hua pai ki te Māori i ngā mata ora e kōrerohia ana i runga nei, ki te wāhanga Tutukihanga Matua i te whārangi 13 o tēnei pūrongo. Ka kapi i ēnei ko ētahi anō whare mō te Māori i Tāmaki Makaurau he māmā ake ngā utu, he nui ake hoki te kounga; ko tētahi tāpaetanga ki te Arotakenga mō te Pūnaha Whakahaere Rawa; ko ētahi pikinga ki te kounga o ngā wai o te rohe; ko ētahi hua ki ā tātou tamariki me ā tātou rangatahi; ko ētahi kokenga ki ngā mahi whakawhanake marae i te rohe; otirā, ko te whakamahinga o te reo Māori ki ngā ratonga tūmatanui huri i te tāone nui, i te rohe anō.

Arā anō he tutukihanga nui i oti i te Poari, tae atu ki tā mātou whai wāhi ki te mahere e kīia nei ko Te Tāruke a Tāwhiri a te Kaunihera me ngā kaupapa here ā-motu mō ngā panonitanga āhuarangi, ā, me te angitu o te Poari i tana whakarite i Ngā Pūrongo Uara Māori [Tirohia te wāhanga Tutukihanga Matua ki ngā whārangi karapipiti 17 me te 13]. He kaupapa mātua tonu ngā panonitanga āhuarangi ki tēnei Poari, me te aha, he mahi nui mārika ka oti ki tēnei kaupapa, mō te Māori huri i Tāmaki Makaurau te painga, i tana noho hei kaitiaki i ngā rawa māori, i ngā whenua, i ngā wai, i ngā hau ora anō o te rohe.

I tēnei tau, kua waha atu te Poari i ngā whakamahinga o Ngā Pūrongo Uara Māori ki te Kāhui Kaunihera. Ko tā ēnei pūrongo e rima he ine i ngā kokenga ki te ora o te Māori mā te whai i tētahi ara kua takoto i te ao Māori, i te whai rānei i ngā uara Māori, otirā, he whakatakoto raraunga mō te whakarite whakataunga e hua ai te oranga o te Māori.

E mihi nei au ki aku hoa o te Poari i ngā mahi me ngā koha a tēnā me tēnā i tētahi tau pakeke mārika. E mau nei i ia mema o te Poari he wheako, he mātauranga, he māramatanga hōhonu anō ki te ao Māori e tōtika tonu ai te haere o te waka o te Poari.

Ka rere hoki ngā mihi a te Poari ki ngā ringa tango parahia o tā mātou kāhui ā-tari, ki tō mātou tumu whakarae o mua hoki, ki a Brandi Hudson, me ngā mahi nui i oti i a ia. I wehe atu a Brandi i te Poari i te Āperira i tana whai tūranga ki te pae urungi o UNICEF Aotearoa, whai muri i tana whai wāhi mai ki te Poari mai anō i tōna orokohanga mai.

Hei whakakapi ake, e whakamiha atu nei ahau ki Te Kaunihera o Tāmaki Makaurau, otirā, ki ngā rau ringa - he nui rawa hei whakaingoatanga takitahi māku - kua mahi ngātahi mai ki te Poari e pai ake ai te noho a 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. Members of the Board are selected from mana whenua (7) and mātāwaka (2). The Board term of office is three years. Below are Board members from the previous and current terms (2019-2021).



David Taipari  
CHAIRMAN



Hon. Tau Henare  
DEPUTY CHAIRMAN



Glenn Wilcox  
DEPUTY CHAIRMAN (17-19)



Terrence (Mook)  
Hohneck



Liane Ngamane



Karen Wilson



Josie Smith



Tony Kake



Renata Blair



James Brown



Dennis Kirkwood

# AUCKLAND COUNCIL COMMITTEE MEMBERSHIP



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

From November 2019/2020 Board Members were appointed to the following committees

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

David Taipari  
Renata Blair

## Planning Committee Te Komiti Whakarite Mahere

Tau Henare  
Liane Ngamane

## Environment and Climate Change Committee Te Komiti Taiao ā-Hapori Hoki

Karen Wilson  
Glenn Wilcox

## 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)

## Council Controlled Organisation (CCO) Oversight Committee

David Taipari  
Tau Henare

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

Glenn Wilcox

## Parks, Arts, Community and Events Committee Kōmiti Whakarite Pārae, Mahi Toi, Hapori, Kaupapa

Terrence (Mook) Hohneck  
Tony Kake

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

David Taipari  
Renata Blair

**Value for Money Committee**  
**Kōmiti Tiaki Pūtea**

Glenn Wilcox

**Strategic Procurement Committee**  
**Kōmiti Mahi Āta Torotoro Rawa**

Karen Wilson

Board members were also appointed to panels and steering groups throughout the year up until November 2019 when the new 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



# 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 of significance to Māori to help improve Council's responsiveness to Māori communities and to achieve Māori outcomes.

To find out more visit:

[www.imsb.maori.nz](http://www.imsb.maori.nz)

# KEY ACHIEVEMENTS FOR 2019/2020



## Measuring Māori Progress and Wellbeing

### THE MĀORI PLAN AND THE VALUE REPORTS

In late 2019, the Board completed a series of reports on Māori Plan outcomes that were identified by Māori communities and supported by research and their indicators (Rangatiratanga, Manaakitanga, Kaitiakitanga, Whanaungatanga and Wairuatanga).

The purpose of the five Value reports and the Data Issues of Significance report is to measure Māori wellbeing through the lens of Te Ao Māori values and report on Māori outcomes. This innovative approach to integrating Māori values with outcome reporting is cutting edge and will become an international example.

The launch of the five value reports was planned for 10 March 2020 at Papakura marae but the event had to be cancelled due to Covid-19. Invited guests included marae and kapa haka groups, representatives from mana whenua and mātāwaka, local businesses who are part of He Waka Eke Noa, and Māori NGO research. All invited guests were sent hard copies of the Value Reports and the reports were also distributed to the wider Council group. The Board's website also hosted a web-based launch featuring the reports and video clips with Professor Tahu Kukutai, providing context to the reports and the Board's work.

Following the delayed launch and the first COVID-19 lockdown, the Board met with Council Controlled Organisations (CCO's) and key Council departments to provide context and explain the use of Māori Value reports and the Data Issues of Significance report.

### DATA ISSUES AND ADVOCACY

The Independent Māori Statutory Board Data Issues Report was released in March 2020

alongside the Value Reports. The Data Issues Report identifies three key challenges for the collection and stewardship of Māori data by Auckland Council, including recommendations by the Board:

- Apply a Te Ao Māori lens to data, research, and policy development
- Facilitate access to local (place-based) data
- Ensure that data management practises reflect Treaty obligations

### UPDATED MĀORI REPORT 2020

An update of the 23 headline indicators in the Māori Report 2016 is underway with recent data from Census 2018 and the Stats NZ survey on Māori wellbeing, Te Kupenga - this will bring the Māori Report to lead an online presence on a dedicated webpage.

The online format will allow for increased agility in updates of indicators as new data becomes available and will allow for specific focus areas to be promoted, for example, in the format of "deep dive papers" that go in-depth into a particular issue.

A full update of the Māori Report will consequently be done every five years. This puts the Board in a unique position, as one of very few organisations in Aotearoa that systematically and regularly reports on progress and change in Māori wellbeing over time.

## Auckland Council Te Tiriti o Waitangi Audit Report

### TREATY AUDIT RESPONSE PROGRAMME

The Board is a member of the Treaty Audit Response Programme monitoring group (Waharoa Group) that determines whether actions have been completed. There was some slippage in this work, but it is now getting back on track.





Over 2018 -19, progress on the performance framework has been slow and at the Audit and Risk Committee agreed to get more regular reports. Measurement and progress reports on Māori Responsiveness Plans and the development and use of relationship agreements continue to be area of the Board's focus.

To prepare for a forthcoming Treaty Audit, the Board undertook some research into approaches to undertaking Treaty Audits.

### Issues of Significance to Māori in Tāmaki Makaurau

The Board undertook a review about how its various instruments, such as the Issues of Significance, the Māori Plan and Treaty Audit, work together and influence Auckland Council's plans, reports, and budgets. This will assist in a planned update of the Schedule of Issues of Significance for mana whenua and mātāwaka.

The Board advances the Issues of Significance for Māori by providing informed advice to Auckland Council in its Committees and working with Auckland Council on the design and execution of its documents

### 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.

#### KĀINGA STRATEGIC ACTION PLAN

The Auckland Māori Housing Summit 2019 was held on Tuesday 14 May where the Kāinga Strategic Action Plan (Kāinga plan) was formally launched. On 5 March 2019,

the Council's Planning Committee passed a resolution requesting staff to investigate the Kāinga Strategic Action Plan.

A third Housing Summit 2020 had been planned for March 2020 but was cancelled in response to the pending Covid19 lockdown. Later in 2020, the Board undertook interviews with stakeholders and reviewed its areas of focus and advocacy in the Kāinga Strategic Action Plan.

The Board participated in the Inner-city Auckland Homelessness Initiative - Kia Whai Kainga Tatou Katoa/Council/Homelessness Action Plan that was facilitated by the State Services Commission which included local and central government and NGOs.

The Board also participated in the COVID-19 Māori Housing Sectorial Response Forum which was facilitated by Te Matapihi. Members of the Forum came from numerous Māori Social Service Providers and Crown Agencies.

#### PAPAKAINGA

The Board continue to work with Council's Māori Housing Unit to deliver Māori Housing support. We will also seek the Crown's definition on Papakāinga within Tāmaki Makaurau. This term has always been associated with Māori land, and the cultural significance Māori place on our whenua. Given the lack of Māori land availability within Tāmaki Makaurau, the definition may need some review.

#### 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 Reo programme that is led by Council and CCO executives. The Board worked to understand



the end to end process for bilingual signage to identify areas for improvement. We have been advised that 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.

#### RATING OF WHENUA MĀORI AMENDMENT BILL SUBMISSION

The Board presented its submission on the Local Government (Rating of Whenua Māori) Amendment Bill in May 2020 to the Māori Affairs Select Committee in June. The submission sought Māori Freehold Land to be exempted from rates on a principled basis and that the distinction between usable and non-usable land for rating purposes is inconsistent with Te Ao Māori values and also on the basis that rates remissions programmes are administratively costly and complex for mana whenua entities to engage with.

#### 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 undertook a scope of freshwater issues and opportunities and highlighted the importance of involving mana whenua in collaborative and co-governance roles in respect of freshwater objectives and limit setting (as well as policy design and implementation). This work supported advocacy in further work on the National Policy Standard on Freshwater.

#### 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.

#### TRANSPORT – ACCESS AND AFFORDABILITY

Following the introduction of the regional fuel tax in 2018 and annual increases in passenger transport fares by Auckland Transport, the Board has advocated for priority to be given

to improving transport services for low-income whanau who live away from the city centre due to:

- 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 from their work or public amenities tend to have less ability to pay higher fares. The Board has been advocating these findings to key local and central government officials. The Board Chair was also appointed to the Auckland Transport Alignment Project (ATAP) governance group in May 2020, which is updating the 2018 ATAP transport investment programme to take account of shared council and government objectives for transport, including enabling compact growth, improving travel choices and

access, reducing road harm, and increasing sustainability and resilience.

#### Issue of Significance: Marae Development

As part of the Long-term Plan 2015-2025, the Governing Body approved the allocation of an additional \$49 million (\$42 million capex and \$7million opex) to the identified Māori Transformational shift priorities for years four to ten of the Long-term Plan 2015-25. It was envisaged that a significant part of the capex would be directed to marae and papakainga.

Since 2015, the Board has actively advocated that work be advanced to plan for the capex.

Following strong advocacy by the Board during the Covid-19 Emergency period, Council decided that the underspend of \$2.5m was also repurposed into the Manāki Fund which provided grants of up to \$100k to mana whenua and mātāwaka organisations to support their response and recovery from COVID-19 impacts. They are supporting whanau through provision of health services, kai packs, skills training for rangatahi and various welfare services.

#### Issue of Significance: Tamariki and Rangatahi Development

The Board undertook an investigation into rangatahi and digital inequity. It found that the pandemic exposed and exacerbated the existing digital divide for tamariki, rangatahi and whanau Māori in areas of work, education and social connectedness. Enabling rangatahi to be digitally included requires access to necessary resources and training which will effectively support a healthier economic recovery. Affordability of access to digital technology remains an issue for many Māori whanau and Māori continue to be digitally excluded.

#### Issue of Significance: Sites of Significance

The Board had advocated that Council fund sites of significance/value projects as part of the 2014/15 Annual Plan (\$770,000 per annum over 2014-25) and we continue to monitor this programme. There were 30 Sites of Significance to mana whenua scheduled and notified on 21 March 2019. We note that Council is undertaking work on a non-statutory alert layer and investigating cultural landscapes.

The Board also undertook further research and analysis around central government climate change policy and provided advice to the Climate Change Commission and participated in their workshops. The Board plans to advocate jointly with Auckland Council to central government for climate change issues for Māori in Tāmaki Makaurau.

The Board has advocated strongly that Auckland Council has meaningful engagement with the 19 iwi and mātāwaka groups on Climate Change interventions.

#### Issue of Significance: Resource Consents

The Board contributed to the COVID -19 Fast Track Submission that was signed-off on 21 June 2020. The Board wanted Māori to have input in the early stages of the process and that there be sufficient time to seek their input in hearings.

#### Issue of Significance: Regional Planning and Development

##### RURAL ACTIVITIES PLAN CHANGE

The Board has submitted on Plan Change 20, Rural Activity Status, and attended the hearing in November 2019. This plan change raised some issues about competencies required for Council staff and consultants have in Māori outcomes, Treaty principles and partnership. We sought an update on actions that Council had been taking to increase its capability in this area.

##### RESOURCE MANAGEMENT SYSTEM REVIEW

For a decade now, the Independent Māori Statutory Board has been involved in Auckland Council’s spatial planning, regional planning and decision making.

In the Review of the Resource Management System, the Board met with the panel and recommended a strengthened Te Ao Māori approach, including the voice of Auckland Māori in future Auckland urban planning.

#### KAITIAKITANGA - ENSURE SUSTAINABLE FUTURES

##### “Intergenerational reciprocity”

**Issue of Significance: Environmental Resilience, Protection and Management – Plan for and analyse Tāmaki Makaurau climate resilience and mitigation, with consideration of Māori interests, outcomes and measures**

##### CLIMATE CHANGE

Research and analysis has been completed which informed the Board’s Climate Change Position. This has been received positively by Council who have taken our advice in guiding their work on Te Tāruke ā Tāwhiri.



## DESIGN MONITORING AND REPORTING AUCKLAND UNITARY PLAN

The Board has been tracking the approach to addressing the topics: urban growth and form, mana whenua, natural resources and rural in the monitoring of the Auckland Unitary Plan. The Council held wānanga with mana whenua on cultural value assessments that will inform the monitoring approach. This work is almost completed.

## 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

The Board monitored Council’s process and support of mana whenua wanting to initiate Mana Whakahone a Rohe Agreements and has advocated for additional funding to support this.

### AREA PLANS AND STRUCTURE PLANS

The Board has been actively advising Council on Area Plans, for example, the Waiheke and Aotea Area Plans. Board members are part of political working groups involved in these planning processes.

### Issue of Significance: Council Controlled Organisations (CCOs)

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

### CCO LETTERS OF EXPECTATION AND STATEMENTS OF INTENT

Each year the Mayor sends each Council Controlled Organisation (CCO) a letter of

expectation setting out what Council, as shareholder, expects in the forthcoming year. These expectations should then be reflected in each CCO’s Statement of Intent. The Board has provided input into these.

The Board’s input on draft CCO Statements of Intents for 2020-23 (for Auckland Tourism and Economic Development - ATEED, Regional Facilities Auckland - RFA, Auckland Transport, Watercare, Panuku Development Auckland) was included in the ‘shareholder’s response’ report and reflected in changes made to final Statements of Intent. An outstanding issue of improved Key Performance Indicators relating to CCO contributions to Māori Outcomes will be addressed as part of the Long-term Plan 2021-31 process.

### CCO REVIEW

The Board met with the CCO Review Panel and provided advice. The Board has consistently advocated that Council and CCOs work on building highly effective direct relationships with representatives of all the 19 iwi and considered that there is an opportunity to enhance this through several of the Panel’s recommendations such as changes to the CCO accountability instruments.

Board members have participated in Council recruitment and selection panels for director appointments to CCO Boards, including new directors on ATEED, RFA, Watercare, Auckland Transport and Panuku Development.

### 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 New Zealand Institute of Economic Research (NZIER) were contracted by the Board to update their report on the size and growth of the Auckland Māori economy from 2015 to 2018. NZIER’s updated report reconfirms that Auckland Māori are actively participating in the



growth of the Auckland and regional economy, but implies Māori are not doing it in a way that will bridge the current and persistent gap between the non-Māori Auckland economy and the Auckland Māori economy.

It remains an ideal of the Board that Auckland Māori, from the time they leave education to joining the workforce, can and do achieve the status of being middle income earners by the time they reach middle age. Nothing less is an acceptable situation.

The Board provided input into ATEED’s research into Auckland’s unique identity; defining Auckland’s Place DNA™ by understanding how residents view their city, how travellers and visitors perceive Auckland and what key Auckland agencies and businesses project about Auckland. We also advocated for Māori inclusion and participation locally, nationally, and internationally, in the bimonthly meetings of the Auckland International Managers Network (AIMN), whose mission is to deliver unique and effective city-level international relations



services to Council and the diverse peoples of Auckland. At a national level, we provided advice aligned to the Board's position paper on tourism and the Council submission on the Aotearoa/NZ Tourism Strategy.

Since its inception, the Board has advocated for an annual signature Māori event. The inaugural *Tāmaki Herenga Waka Festival* took

place on Auckland Anniversary Weekend 2016 and again in 2017 and 2018 but was not held in 2019. Evaluations were undertaken which highlight low-support and low economic development to allow for planning for its review and reframing. The Board will continue to advocate that this event grow to a truly international event particularly in 2021 and beyond.

## 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.

**Issue of Significance: Thriving Business Networks**

Māori business owners are enabled and supported to develop stronger business networks.

The Board continues to advocate that Council develop and implement a detailed Māori economic development programme and the setting up and reporting of robust measures (in their Statement of Intent and Māori Responsiveness Plan). In the meantime, ATEED has commissioned Māori economic analysis to understand the Māori business environment due to COVID-19

## WORKING WITH AUCKLAND COUNCIL ON THE EMERGENCY BUDGET

Over 2019-20, the Board engaged with Council on developing the Emergency Budget which required significant reductions in Council budgeted expenditure in response to the forecast loss of non-rates revenue due to COVID-19 alert level lockdowns (e.g. loss of user charges from major venues, public transport fares, and dividend income from the Ports of Auckland and Auckland Airport). However, no reductions were made to the Māori Outcomes 2020/21 budget of \$18.3m.

Following strong advocacy by the Board during the COVID-19 emergency period, Council underspend of \$2.5m was also repurposed into the Manāki Fund which provided grants of up to \$100k to mana whenua and mātāwaka organisations to support their response and recovery from COVID-19 impacts. The grants are supporting whanau through the provision

of health services, kai packs, skills training for rangatahi, and various welfare services.

## WORKING WITH AUCKLAND COUNCIL ON THE AUCKLAND PLAN

The Board provided advice on the development of the Māori Identity and Wellbeing - Whānau wellbeing measure and we provide further advice on potential datasets for the measure. We have also collaborated on induction materials for incoming committee chairs and members, ensuring representation of Māori perspectives within each Auckland Plan outcome area.

In addition, the Board advised on Māori cultural heritage and the environment outcome measures and proposing outcome measures of relevance to mana whenua and other Māori groups relating to cultural heritage and environment, alongside Treaty and Council performance assessment-related measures pertaining to co-governance and participation.

The Board holds a consistent focus on how the Auckland Plan 2050 will shape and prioritise and implementation plans and resources over time to achieve its Māori outcomes and relevant Māori measures.

The 3-yearly update of the Auckland Plan was presented to the Planning Committee in March 2020 with data challenges being addressed. For example, breakdown of data by ethnicity is not always possible to do. This means that wellbeing trends are presented "for all Aucklanders" thereby missing potentially diverging trends for Māori groups. Māori data issues remain a continued area for advocacy by the Board.

The Board also engaged with Council on its outstanding Treaty Audit action - the design of the Performance Measurement Framework.

# 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.

### 2020 Meetings

Date	Time	Committee	Venue
8 June	11.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
4 May	11.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
7 April	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
2 March	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City

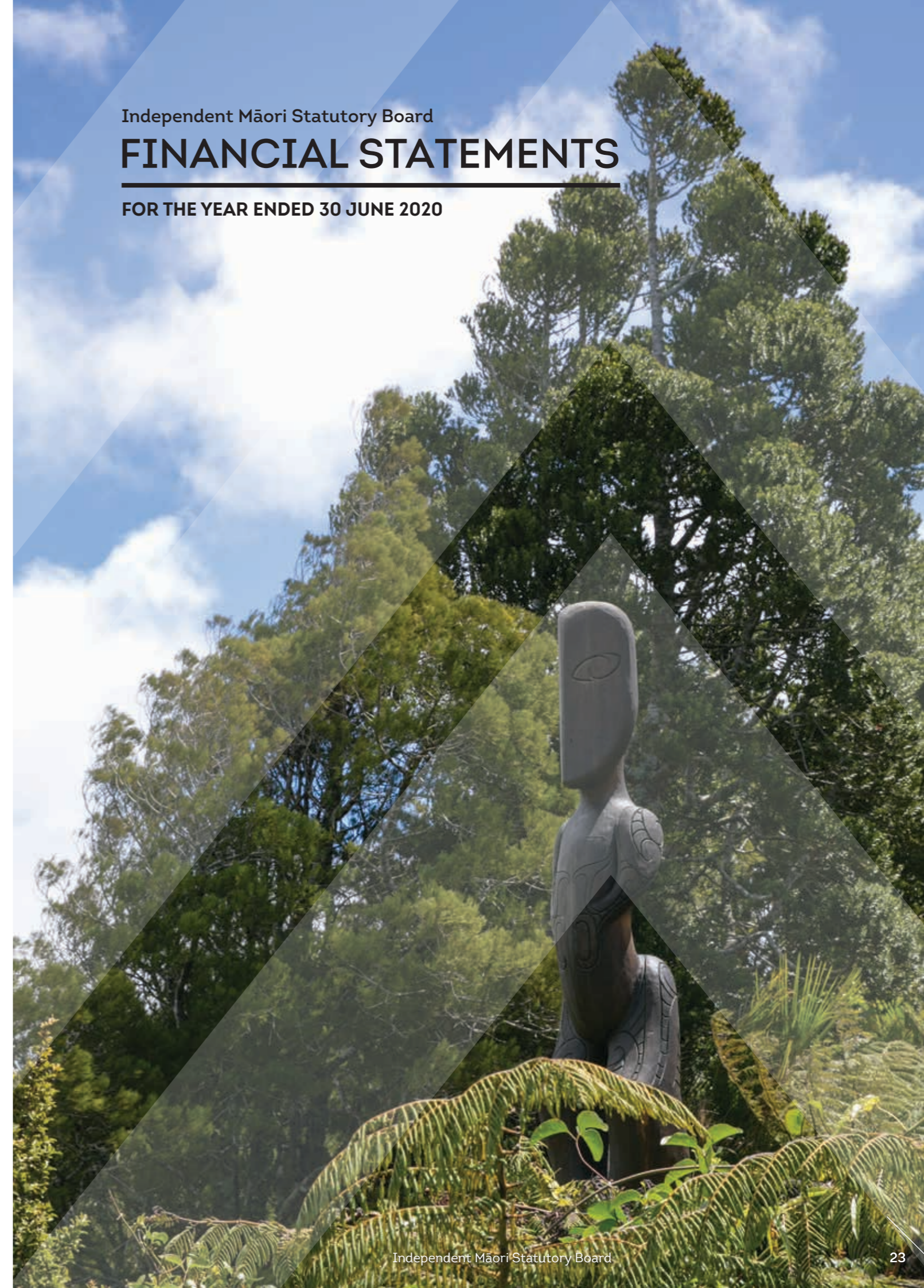
### 2019 Meetings

Date	Time	Committee	Venue
18 November	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
1 November	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
7 October	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City
5 August	10.00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour, Auckland City

Independent Māori Statutory Board

# FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020



# FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

STATEMENT OF RESPONSIBILITY .....	25
AUDITOR'S REPORT .....	26
FINANCIAL STATEMENTS .....	34
Statement of comprehensive revenue and expenditure .....	34
Statement of financial position .....	35
Statement of changes in equity .....	36
Statement of cashflow .....	37
NOTES TO THE FINANCIAL STATEMENTS .....	38
1 Statement of significant accounting policies .....	38
2 Revenue .....	40
3 Board Remuneration and related parties' transactions .....	40
4 Staffing expense .....	41
5 Support services provided by the Council .....	41
6 Other expenses .....	42
7 Receivables .....	42
8 Payables .....	43
9 Contingencies .....	43
10 Lease commitments .....	43
11 Events after the reporting period .....	43
12 COVID-19 Financial Impact Assessment .....	43

# STATEMENT OF RESPONSIBILITY

30 JUNE 2020

## 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 2020.

For and on behalf of the Board.



**David Taipari**  
Chairperson



**Hon. Tau Henare**  
Deputy Chairperson

23 December 2020

# AUDITOR'S REPORT

30 JUNE 2020



## Independent Auditor's Report

### To the readers of the Independent Māori Statutory Board's financial statements for the year ended 30 June 2020

The Auditor-General is the auditor of the Independent Māori Statutory Board (the Board). The Auditor-General has appointed me, Athol Graham, 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 34 to 43, that comprise the statement of financial position as at 30 June 2020, 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 34 to 43:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2020; 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 14 January 2021. 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.

#### Emphasis of matter – impact of Covid-19

Without modifying our opinion, we draw attention to the disclosures about the impact of Covid-19 on the Board as set out in notes 6 and 11 of the financial statements.

#### 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.

# AUDITOR'S REPORT

30 JUNE 2020

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 25, 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.



Athol Graham  
Audit New Zealand  
On behalf of the Auditor-General  
Auckland, New Zealand



## Te Pūrongo a Te Kaitātari Kaute Motuhake

### Ki te hunga pānui i ngā tauākī pūtea a te Independent Māori Statutory Board mō te tau i mutu ai i te 30 o Pipiri 2020

Ko Te Mana Arotake te kaitātari kaute o te Independent Māori Statutory Board. Nā Te Mana Arotake ahau, a Athol Graham, i kopou ki te whakahaere mā te whakamahi i ngā kaimahi me ngā rawa a te Independent Māori Statutory Board, i te tātari kaute o ngā tauākī pūtea a te Poari mōna.

#### Te whakatauranga

Nā mātou i tātari:

- ngā tauākī pūtea a Poari i ngā whārangi 34 ki te 43, kei roto ko te pūrongo o te tūnga pūtea i te 30 o Pipiri 2020, te tauākī o ngā whiwhinga me ngā whakapaunga whānui, te tauākī o ngā panoni tūtanga me te tauākī kapewhiti mō te mutunga tae atu ki i taua rā me ngā tuhipoka o ngā tauākī pūtea tae atu ki ngā kaupapa here mahi kaute me ētahi atu kōrero whakamārama.

Ko tā mātau whakatauranga:

- e whakaatu tika ana ngā tauākī pūtea a Poari i ngā whārangi 34 ki te 43:
  - i ngā āhuatanga kikokiko katoa:
    - te āhua o te pūtea i te 30 o Pipiri, 2020; me
    - āna mahi whakahaere pūtea me ngā kapewhiti mō te tau i mutu i taua rā; ā,
  - e ū ana ki tikanga mahi kaute whānui i Aotearoa e ai ki te Kaupapa Whāki Ririo mō ngā Paerewa Hinonga Painga Tūmatanui.

I tutuki tā mātau tātari kaute i te 14 o Hanuere, 2020. Koia nei hoki te rā i whakaputaina ai tēnei whakatauranga.

Kei raro nei ngā whakamārama mō te pūtakenga mai o te whakatauranga nei. I tua atu, kei te whakaaturia anō ngā kawenga kei runga i te Poari Whakataka me ngā kawenga kei runga i a mātau e pā ana ki ngā tauākī pūtea, ka tuku kōrero mō ētahi atu mōhiohio, ā, ka whakamāramatia hoki tā mātau tū motuhake.

## Te Aronga Ngako – Te Pānga o te Kowheori-19

E tohu ana mātau i konei, me te kore whakarerekē i ō mātau whakaaro, i ngā whākinga mō te pānga o te Kowheori-19 ki te Poari i tuhia i roto i te tuhipoka 6 kei te whārangi 11 o ngā tauākī pūtea.

### Te pūtake o tā mātau whakatauranga

He mea whakahaere tā mātau arotakenga i runga anō i ngā Paerewa Arotake a Te Mana Arotake, kei roto nei ngā Paerewa Ngaio me te Matatika me ngā Paerewa ā-Ao mō te Tātari Kaute (ki Aotearoa) i tukuna e Te Kāwai Ārahi Pūrongo Mōwaho. He whānui ake te whakamārama o ā mātau kawenga i raro i aua paerewa i te wāhanga Ngā Kawenga kei roto i te wāhanga kaitātari kaute o tā mātau pūrongo.

Kua tutuki i a mātau ā mātau kawenga i raro i Ngā Paerewa Arotake a Te Mana Arotake.

E whakapono ana mātau kua riro mai ngā taunakitanga arotake e rawaka ana, e tōtika ana hei tūāpapa mō tā mātau whakatauranga arotake.

### Ngā kawenga kei runga i te Poari mō ngā tauākī pūtea

Kei te Poari te kawenga mō te taha ki te whakarite i ngā tauākī pūtea kia tika te whakaatu, ā, kia ū hoki ki ngā tikanga mahi kaute whānui i Aotearoa.

Kei te Poari te kawenga mō aua whakahaere o roto e āhei ai ia ki te whakarite tauākī pūtea kāore rawa he hapa whaikiko i roto, ahakoa takea mai i te mahi māminga, he hapa pokerehū rānei.

Ina whakaritea ana ngā pūrongo pūtea kei te Poari te kawenga ki te aromatawai mēnā he rawaka ana rawa kia haere tonu hei pakihī. Kei te Poari anō te kawenga mō te whāki, ina hāngai ana, i ngā take e pā ana ki te pakihī me te whakamahi tonu i ana mahi kaute pakihī, engari rawa ki te hiahia te Poari ki te whakakore, te whakamutu rānei i ngā whakahaere, kāore rānei he huarahi anō i tua atu i ēnei.

Ka hua ake ngā kawenga kei te Poari i te Ture Kaunihera ā-Rohe (Kaunihera o Tāmaki Makaurau) 2009.

### Ngā kawenga kei runga i te kaiarotake mō te tātari i ngā tauākī pūtea

E whai ana mātau ki te whiwhi i te whakatūturu whaitake mō te āhua whānui o ngā tauākī pūtea, arā kāore rawa he hapa whaikiko i roto, ahakoa takea mai i te mahi māminga, he hapa pokerehū rānei, ā, ki te tuku pūrongo kaiarotake kei roto ko tā mātau whakatauranga.

Ko tēnei mea te whakatūturu whaitake he whakatūturu taumata teitei, engari ehara i te kī taurangi mā te whakahaere i te tātari e ai ki Ngā Paerewa Arotake a Te Mana Arotake ka kitea i ngā wā katoa he hapa whaikiko mēnā kei reira tētahi. Ko te hapa whaikiko, he rahinga, he whākinga rānei e rerekē ana, e ngaro ana rānei, ā, ka hua mai pea i te mahi māminga, i te hapa pokerehū rānei. E

# AUDITOR'S REPORT

30 JUNE 2020

whakaarohia ana te hapa whaikiko hei mea whaikiko mēnā, ahakoa takitahi, ahakoa tōpū, ko te tūmanako whitake tērā tonu pea ka awea ngā whakatau a ngā kaupānui i muri i te pānui i aua tauākī pūtea.

Kīhai mātou i aromātai i te haumarutanga me ngā mana i runga i te whakaputanga tāhiko o ngā tauākī pūtea

Hei wāhanga o te tātari e ai ki Ngā Paerewa Arotake a Te Mana Arotake, ka whakamahi mātou i te whakawā ngaio me te mau tonu ki te hokirua ngaio puta noa i te tātari. I tua atu:

- Ka tautuhi mātou i te kaha tūpono ka puta he hapa whaikiko i ngā tauākī pūtea, ahakoa hapa mahi māminga nei, hapa pokerehū rānei, ka hoahoa me te whakamahi i ngā manatūnga tātari e urupare ana ki aua tūponotanga, me te whiwhi i ngā taunakitanga arotake e rawaka ana, e tōtika ana hei tūāpapa mō tā mātou whakatau arotake. He teitei ake te tūponotanga kāore e kitea he hapa whaikiko e ahu mai ana i te mahi māminga, i tērā e ahu mai ana i te hapa pokerehū, nā te mea ka whai wāhi pea ki te mahi māminga te mahi kūpapa, te tāwhai, ngā hapa māriri, ngā aweketanga, me te takahi i ngā whakahaerenga o roto.
- Ka whai mōhiotanga mātou ki ngā whakahaere o roto e hāngai ana ki te tātari hei hoahoa tukanga arotake e hāngai ana ki ngā āhuratanga. Heoi anō, kāore e hoahoina aua tikanga hei whakapuaki whakaaro ki te whaihua o ngā whakahaere o roto a te Poari.
- Ka arotake mātou i te tōtikatanga o ngā kaupapa here mahi kaute me te whai take o ngā whakatau tata mahi kaute me ngā puakanga hāngai a te Poari.
- Ka whakatau mātou i runga i te tōtikatanga o tā te Poari whakamahi i tōna kaupapa mahi tātari, ā, i runga anō i ngā taunakitanga tātari kua riro, mēnā kei reira he kumukumu whaikiko e pā ana ki ngā mahi me ngā āhuratanga ka whakaatu kāore pea e taea e te Poari te noho tuwhera tonu mō muri atu. Mēnā ka whakatau mātou kei reira he kumukumu whaikiko, me miramira i ngā whākinga hāngai i ngā tauākī pūtea i tā mātou pūrongo tātari, tērā rānei, mēnā he takarepa aua whākinga, me whakarerekē i tā mātou whakatau. E ahu mai ana ā mātou whakatau i ngā taunakitanga tātari kua riro tae noa ki te rā o tā mātou pūrongo kaitātari. Heoi anō, ka noho ngā takahanga, āhuratanga rānei ā muri atu he pūtake pea mō te kati, te hanumi rānei i te Poari.
- Ko tā mātou he aromātai i te whakaaturanga, hanganga me ngā ihirangi whānui o ngā tauākī pūtea, tae atu ki ngā whākinga, ā, mēnā he tōkeke te whakaatu a ngā tauākī pūtea i ngā whakaritenga me ngā takahanga taketake.

Ka kōrero atu mātou ki te Poari mō te whānuitanga me te wā o te tātari kaute, i tua atu i ētahi atu take, me ngā kitenga nui o te tātari kaute, tae atu ki ngā hapa nui o ngā whakahaere o roto ka kitea i roto i tā mātou tātari kaute.

I takea mai ā mātou kawenga i te Public Audit Act 2001.

## He Mōhiohio Anō

Kei te Poari te kawenga mō ētahi atu o ngā kōrero. Kei roto i ērā atu mōhiohio ko ngā mōhiohio kei ngā whārangi 1 ki te 25 engari kāore i roto ko ngā tauākī pūtea, me tā mātou pūrongo tātari i whai ake.

Kāore i kapi i tā mātou whakatau mō ngā tauākī pūtea ērā atu mōhiohio, ā, kāore mātou e whakapuaki i te whakatau tātari, te whakatau whakatūturu rānei mō aua mōhiohio.

Mō te taha e pā ana ki tā mātou tātari i ngā tauākī pūtea, kei a mātou te kawenga ki te pānui i ērā atu mōhiohio. Mā te pēnei, e whai whakaaro ana mātou mēnā he ōrite kore aua atu mōhiohio ki ngā tauākī pūtea, ki ngā mōhiotanga rānei i riro i a mātou i te wā o te tātari, ko te āhua nei rānei he hapa whaikiko i roto. Mēnā, whai mai ana i ā mātou mahi, ko te whakatau he hapa whaikiko i roto i ērā atu mōhiohio, me pūrongo tēnā e mātou. Kāore i a mātou he mea hei pūrongo atu e pā ana ki tēnei.

## Motuhaketanga

E noho motuhake ana mātou i te Poari e ai ki ngā whakaritenga tū motuhake a Ngā Paerewa Arotake a te Kaitātari Matua, kei roto ko te Paerewa Ngaio me te Matatika 1 (kua whakahōutia): *Code of Ethics for Assurance Practitioners* he mea tuku e Te Kāwai Ārahi Pūrongo Mōwaho.

I tua atu i te arotakenga, karekau ō mātou hononga, ō mātou pānga ki te Poari.



Athol Graham  
Mana Arotake Aotearoa  
Mō Te Mana Arotake  
Tāmaki Makaurau, Aotearoa

# STATEMENT OF COMPREHENSIVE REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 30 JUNE 2020

		2020 Actual	2020 Budget	2019 Actual
	Note	\$	\$	\$
<b>Revenue</b>	2	<b>3,093,337</b>	<b>3,422,704</b>	<b>3,057,374</b>
<b>Expenditure</b>				
<b>Governance</b>				
Board remuneration	3	(755,801)	(735,328)	(735,329)
Expense reimbursement		(53,306)	(56,000)	(50,961)
Board support costs		(2,145)	(42,000)	(7,168)
<b>Board secretariat</b>				
Staffing expenses	4	(1,098,774)	(1,393,293)	(1,233,347)
Support services provided by the Council	5	(350,435)	(397,083)	(350,646)
Other expenses	6	(95,169)	(119,000)	(182,969)
<b>Professional advice</b>		(80,534)	(120,000)	(47,002)
<b>Engagement and Reporting</b>		(152,911)	(140,000)	(122,487)
<b>Work Programme</b>				
Treaty audit		(23,000)	(30,000)	-
Māori wellbeing outcomes		(20,000)	(40,000)	-
Māori specialist expertise for council projects		(461,264)	(350,000)	(312,466)
Monitoring & informing council's Māori Economic Development Strategy		-	-	(15,000)
<b>Total expenditure</b>		<b>(3,093,337)</b>	<b>(3,422,704)</b>	<b>(3,057,374)</b>
<b>Net surplus</b>		-	-	-
Other comprehensive revenue and expenditure		-	-	-
<b>Total comprehensive revenue and expenditure</b>		<b>-</b>	<b>-</b>	<b>-</b>

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 2020

		2020 Actual	2019 Actual
	Note	\$	\$
<b>Assets</b>			
<b>Current assets</b>			
Receivables	7	368,028	365,880
Total current assets		368,028	365,880
<b>Total assets</b>		<b>368,028</b>	<b>365,880</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables	8	239,573	231,031
Employee entitlements		128,455	134,849
Total current liabilities		368,028	365,880
<b>Total liabilities</b>		<b>368,028</b>	<b>365,880</b>
<b>Net assets</b>		<b>-</b>	<b>-</b>
<b>Equity</b>			
<b>Total equity</b>		<b>-</b>	<b>-</b>

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 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Balance at 1 July</b>	-	-
Total comprehensive revenue and expenditure	-	-
<b>Balance at 30 June</b>	-	-
Total comprehensive revenue and expenditure attributed to:		
Independent Māori Statutory Board	-	-
<b>Total comprehensive revenue and expenditure</b>	-	-

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 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Cashflow from operating activities</b>		
Receipts from funding from the Council	3,101,317	3,014,263
Payments to suppliers and employees	(3,091,189)	(3,025,919)
Net GST	(10,128)	11,656
<b>Net cashflow from operating activities</b>	-	-
<b>Net cashflow from investing activities</b>	-	-
<b>Net cashflow from financing activities</b>	-	-
<b>Net increase in cash and cash equivalents</b>	-	-
Opening cash and cash equivalents	-	-
<b>Closing cash and cash equivalents</b>	-	-

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

The purpose of the Board is to assist the 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 Council acts in accordance with statutory provisions referring to the Treaty of Waitangi.

To enable the Board to carry out its purpose, the 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 (IMSB) as a separate legal entity. The Board is designated as a Public Benefit Entity (PBE) for financial reporting purposes. The Board is domiciled in Auckland, New Zealand

The financial statements of the Board are for the year ended 30 June 2020 and were approved by the Board on 14<sup>th</sup> January 2021. 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 the 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 Council as agreed through an annual funding agreement between the Council and IMSB. The Council are required to fund IMSB for all reasonable costs on an ongoing basis.

The revenue is recognised when IMSB receives funding from the 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 the Council to IMSB under a signed Service Level Agreement. The value of the services provided at 30 June 2020 totals \$350,435 (30 June 2019: \$350,646) 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 payable.

### 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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
<b>Non-exchange revenue</b>			
Direct funding from the Council	2,742,902	3,025,621	2,706,728
Support services funded by the Council and paid on behalf	350,435	397,083	350,646
<b>Total</b>	<b>3,093,337</b>	<b>3,422,704</b>	<b>3,057,374</b>

The Board's funding agreement with the Council was approved by both parties on 16 May 2019. The total expenditure for the year was \$329,367 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.

	2020 Actual	2019 Actual
Key management personnel compensation	\$	\$
<b>Board</b>		
Remuneration	755,801	735,329
<b>Senior management team</b>		
Remuneration	457,981	448,389
<b>Total</b>	<b>1,213,782</b>	<b>1,183,718</b>
<b>Full time equivalent members</b>		
	2020 Actual	2019 Actual
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 2019: nil).

## 4 Staffing expense

	2020 Actual	2019 Actual
	\$	\$
<b>Staffing expenses</b>		
Salaries and wages	1,044,131	1,186,282
Contributions to defined contribution scheme	28,581	26,957
Other	26,063	20,107
<b>Total</b>	<b>1,098,774</b>	<b>1,233,347</b>

## 5 Support services provided by the Council

Support services are funded by the Council and paid on behalf of IMSB. These services are provided to IMSB 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.

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Property rental cost	324,792	374,415	325,003
Telecommunication costs	16,668	16,668	16,668
Insurance Premium cost	8,975	6,000	8,975
<b>Total</b>	<b>350,435</b>	<b>397,083</b>	<b>350,646</b>

The budget set by the Council for support services via the Service Level Agreement was signed 28 June 2019. Total support services provided for the year was \$46,648 less than expected mainly due to lower occupancy costs.

## 6 Other expenses

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
<b>Other expenses</b>			
Travel costs	40,466	25,000	74,852
Training costs	3,929	42,000	30,391
Fees paid to auditors for audit of financial statements	15,879	15,879	14,590
Other operating costs	34,895	36,121	63,136
<b>Total</b>	<b>95,169</b>	<b>119,000</b>	<b>182,969</b>

Total other expense was \$23,831 lower than expected mainly related to a decrease in training costs due to Covid-19 impact.

### 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:

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Audit fees	15,879	15,879	14,590

## 7 Receivables

	2020 Actual	2019 Actual
	\$	\$
<b>Receivables from non-exchange transactions</b>		
GST receivable	13,886	3,794
Other receivable	35	0
Receivable from the Council	354,107	362,086
<b>Total</b>	<b>368,028</b>	<b>365,880</b>

## 8 Payables

	2020 Actual	2019 Actual
	\$	\$
<b>Payables</b>		
Accrued expenditure (excl. salaries accrual)	225,652	227,237
Advance from the Council	13,921	3,794
<b>Total</b>	<b>239,573</b>	<b>231,031</b>

## 9 Contingencies

As at 30 June 2020 the Board had no contingent liabilities or assets (30 June 2019: nil).

## 10 Lease commitments

As at 30 June 2020 the Board had no lease commitments (30 June 2019: nil). The lease service is provided under the Service Level Agreement through the 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.

## 12 COVID-19 Financial Impact Assessment

The following assessments are made on the financial implications of COVID-19.

### REVENUE

- There was no impact of the Board's revenue.

### EXPENDITURE

- Operating expenditure was lower due to less committee attendance, training and travel and associated administrative expenses due to working remotely. This led to reduced Board support costs.
- Procurement of specialist expertise was delayed until late in the financial year and was increased to supplement improved delivery of the work programme (on the assumption of ongoing COVID-19 risks continuing into the following year).
- Therefore, we expect some of these trends to flow into 2020-21.







**Independent Māori  
Statutory Board**

Ground Floor, 16 Viaduct  
Harbour Ave, Auckland City  
Private Bag 92 311, Auckland 1142  
09 308 3262  
[patai@imsb.maori.nz](mailto:patai@imsb.maori.nz)  
[www.imsb.maori.nz](http://www.imsb.maori.nz)

**Chairman**

David Taipari

**Chief Executive Officer (till May 2020)**

Brandi Hudson

**Interim Chief Executive Officer  
(May–November 2020)**

Catherine Taylor

**Solicitors**

Atkins Holm Majurey