



Kia Angā Whakamua

Annual Report 2020/21



Independent Māori
Statutory Board



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Statutory Board

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*He kura i tangihia, he maimai aroha,
ki a Liane Ngamane kua wheturangitia.*

E te huiā kaimanawa, haere atu rā kia poipoia rā koe i te uma o tō tātou kuia o Hinenuitepō e tāwhana mai rā i te kāpunipuni o ngā wairua. Kia au tō moe tahi i waenganui i ō rahi, i ō tātou tūpuna kua wheturangitia. Nō reira e Liane, e te ihu manea, ka nui te tangi o te ngākau mōu kua wehea nei. Mokemoke ana mātou i te ngarohanga o tō reo, o ōu nei pūkenga nō te ao Māori me te ao Whakahaere Rawa. Taiāwhiowhio haere i a Tīkapa moana, i tō ukaipō a Pohawa i te Pare Hauraki ki reira tangihia tonutia ana ō iwi a Ngāti Tamaterā, rātou ko Ngāti Maru, Ngāti Whanaunga me Ngāti Pāoa. Piki ake, kake ake i a maunga Moehau ka mutu haere ki te huinga o te kahurangi, oti atu ai koutou e te pōtiki o tō whānau, e te kurupounamu o te iwi.



Liane Ngamane

(12/07/1966 - 01/01/2022)



Ngā whakatakanga

Mission Statement

**Te Tōnuitanga i ngā pānga
Māori i Tāmaki Makaurau**

*Advancing the interests
of Māori in Tāmaki Makaurau*





Tātou Tohu

The meaning behind our logo

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





Rārangi Take

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Te Pūrongo a te Heamana

Chairman's Report

*Paiheretia ngā kupu whakamānawa ki runga ki te Upoko Ariki
e noho mai rā i te ahurewa tapu i mahue iho e ōna mātua tūpuna,
kei taku Ariki, tēnei ka whakamiha.*

*Homai rā ngā mate tuatini, kia mihi atu au, kia tangi atu au,
koutou kei te kura tapu, okioki mai rā i te āio o te pō.*

He kura tangihia, he maimai aroha ki a koutou.

Korohī pō, korohī ao, ka awatea.

Tēnā rā koutou katoa,

Tuia te here o te aroha, ki tēnā waka, ki tēnā iwi.

Firstly I acknowledge my fellow Board members for their continued dedication to the kaupapa of the Independent Māori Statutory Board (the Board) during these challenging times. Each Board member was able to maintain their focus on the important issues we face while also dealing with significant disruptions with whānau throughout the pandemic.

Their combined experience, knowledge and skills have contributed to another successful year for the Board during which we have achieved many of our objectives and made a significant contribution to improving outcomes for Māori throughout Tāmaki Makaurau.

Another key component of our success is the significant contribution of our Secretariat across a range of kaupapa. This year we welcomed our new Pou Whakarae, Leesah Murray and look forward to seeing her influence grow as she settles into the role.

Finally, I acknowledge Auckland Council Governing Body and family group, who we have worked with over the past year. Your efforts to help make a difference for Māori in Tāmaki Makaurau are appreciated.



Since its establishment in 2010 the Independent Māori Statutory Board has maintained a fiercely independent role in advocating for Māori in Tāmaki Makaurau.

The Board does not seek to interfere with relationships between the Auckland Council and the 19 iwi and mātāwaka but rather has an overarching role in ensuring the Council fulfils its legislative responsibilities to Māori throughout Tāmaki Makaurau.

It remains a key priority for the Board to continue to advocate for the interests of Māori and to work to ensure Māori are able to play a full role in the region, contribute to its success and create a brighter future.

Once again, the past year has been severely impacted by the COVID-19 global pandemic and like everyone else, we have been forced to adapt to the changing landscape. As we did when COVID-19 first arrived on the shores of Aotearoa, we looked to our tūpuna for guidance and ensured our initial focus remained on the health and safety of Board members, our Secretariat and their whānau.

Equally, we quickly adapted to the new way of working and maintained our scrutiny of Auckland Council to ensure it continued to discharge its responsibilities to Māori as effectively as possible under drastically changed circumstances.

As we grew more comfortable with the new-normal, the Board was able to achieve many of its key objectives for the year.

We continue to build on the significant work undertaken last year on our Schedule of Issues of Significance which is one of our key Board instruments identified in a review of our advocacy positions – along with: the Māori Plan, the Māori Report and Value Reports; Te Tiriti o Waitangi Audits; and Expenditure Reviews.

The data provided in the various sectors of the Māori Plan informs our decision making and gives us the unique ability to regularly report on progress and change for Māori wellbeing over time.

Similarly, after completing four comprehensive Te Tiriti o Waitangi Audits since 2012, the Board has built up considerable expertise in reviewing, responding and monitoring Council performance and intends completing an Expenditure Review on Māori Outcomes in the coming year.

As with our Schedule of Issues of Significance, the Board's Māori Values reports are centred around our five values of Rangatiratanga, Manaakitanga, Kaitiakitanga, Whanaungatanga and Wairuatanga.

Much of our advocacy work revolves around these values, whether it be encouraging Council and Council Controlled Organisations (CCOs) to introduce bilingual signage on public transport and at venues, providing guidance to Ports of Auckland as it develops its Māori Responsiveness Plan, or ensuring Māori are fully engaged in decision making around all aspects of policies, projects and plans to combat climate change.

Over the last 12 months the Board has taken a particular interest in the Council's response and recovery from COVID-19 and the impacts it has had on Māori.

We were successful in advocating for a post-COVID-19 economic development recovery response that addresses Māori communities, particularly in the south and west, and the needs of rangatahi to be included in Council's Long-Term Plan and a clear intention to support economic development opportunities for Māori.



Equally, we quickly adapted to the new way of working and maintained our scrutiny of Auckland Council to ensure it continued to discharge its responsibilities to Māori as effectively as possible under drastically changed circumstances.

We were successful in having more te ao Māori outcome measures included in various Auckland Council plans, processes and projects and will continue to seek improvement in the quality and quantity of Māori-specific data collected.

Improved data will provide the Board with further evidence of the state of Māori wellbeing in Tāmaki Makaurau over time and contribute to the Board's direction in future years.

After ten years of hard work, the Independent Māori Statutory Board has built a solid foundation on which a better future for Māori in Tāmaki Makaurau will be built. Key to its construction will be the continuing development of strong relationships across Tāmaki Makaurau as we embark into the next decade at the Independent Māori Statutory Board.

Ngā manaakitanga

David Taipari
Te Heamana | Chairman

We were successful in having more te ao Māori outcome measures included in various Auckland Council plans, processes and projects.





Te Pūrongo a te Pou Whakarae

Board Chief Executive report

E papaki tū ana ngā tai o mihi atu i Mōkau te āhuru mōwai mōku, te okiokinga o te punga o te waka o Tainui ki te tauihu o te waka ki Tāmaki Makaurau.

Kāore e ārikarika aku mihi ki te whare o Pōtatau me te whare kāhui ariki, Paimārire.

Me pēwhea e kore ai e mihi ki ngā mate tāruru nui o te ao Māori, e hinga atu nei, e hinga mai rā, kei aku raukura haere, whakaoti atu.

Kāti tātou te hunga ora e pīkau nei ngā taonga me ngā moemoea a koro mā a kui mā kia anga whakamua ai tātou, tēnā koutou katoa.

Reflecting upon my first year as Pou Whakarae, Chief Executive for the Independent Māori Statutory Board, I have witnessed a Board dedicated to being the voice of Māori in Tāmaki Makaurau. The Board raise issues of significance and brings attention to a diverse range of kaupapa that benefit Māori to be addressed by the Auckland Council.

This year, the focus was on reviewing the Schedule of Issues of Significance, one of the vital Board instruments that underpin the Board's work. Secondly, we focused upon refining the Board's work programme into what is now known as Te Pae Tata, our two-year plan and Te Pae Tawhiti, our five year plan. Te Pae Tata aligns with Te Pae Tawhiti and helps balance our focus on key objectives on both a short and long-term planning horizon. Te Pae Tawhiti is built on the foundations forged by those who paved the way, giving us confidence on our journey.

We then developed a roadmap for the Board to design our pathway named Te Pae Whakaterere. Combined Te Pae Tata, Te Pae Tawhiti and Te Pae Whakaterere provide aligned short and long term plans while Te Pae Whakaterere provides milestones for the Board with specific deliverables.



The disruption of Covid-19 required the Board and Secretariat to adapt to a new way of working, as did the rest of Tāmaki Makaurau. This required our kaimahi to continue delivering Te Pae Tata while pivoting into working from home and virtual engagement.

One of the Issues of Significance relates to ‘Tamariki and Rangatahi Development’. Specifically, that Māori are enabled to nurture tamariki and rangatahi to develop to their full potential in a culturally appropriate way. We began addressing this issue through a pilot and the Board hosted three taiohi from Te Kura Kaupapa Māori o Hoani Waititi Marae on a programme that connected these Year 13 taiohi to corporates and the Auckland Council group. A special mihi to the entities that opened their doors to these taiohi and broadened their understanding on future employment opportunities.

He Waka Kōtuia, an audit on Auckland Council’s response to Te Tiriti o Waitangi obligations, reflected Council’s maturity and opportunities to address the report findings.

I acknowledge Auckland Council and the Council Controlled Organisations for their commitment to a culture of continuous improvement.

The disruption of Covid-19 required the Board and Secretariat to adapt to a new way of working, as did the rest of Tāmaki Makaurau. This required our kaimahi to continue delivering Te Pae Tata while pivoting into working from home and virtual engagement.

I acknowledge the ongoing support of the Board and the expertise and wisdom that each of the members offers to this kaupapa, particularly the chair David Taipari.

Finally, I pay tribute to our kaimahi; without their ongoing commitment, we would not achieve much of what we have over the past year.

Noho ora mai I te hauora, nā

Leesah Murray

Te Pou Whakarae | Chief Executive Officer



Auckland Council Committee Membership

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

David Taipari
Renata Blair

Planning Committee *Te Kōmiti Whakarite Mahere*

Liane Ngamane
Tau Henare

Environment and Climate Change Committee *Te Kōmiti Taiao ā-Hapori Hoki*

Glenn Wilcox
Karen Wilson

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

David Taipari

Regulatory Committee *Kōmiti Whakahaere ā-Ture*

David Taipari
Glenn Wilcox

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

David Taipari

Council Controlled Organisation (CCO) Oversight Committee

David Taipari
Tau Henare

Civil Defence and Emergency Management Committee *Kōmiti Ārai Tumatānui me te Toko Raru Ohore*

Glenn Wilcox
Mook Hohneck

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

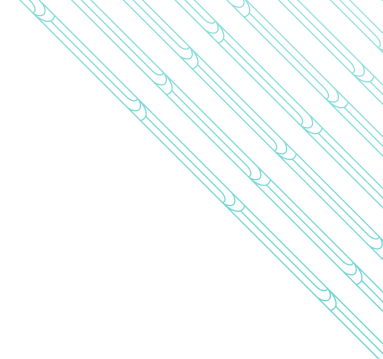
Tony Kake
Mook Hohneck

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

Renata Blair
Tau Henare

Strategic Procurement Committee *Kōmiti Mahi Āta*

Karen Wilson



Ngā Mema

Members of the Independent Māori Statutory Board



Hon Tau Henare
Deputy Chair

Hon Tau Henare of Ngāpuhi descent was first appointed to the Independent Māori Statutory Board in 2016 and was named deputy chair in 2019.

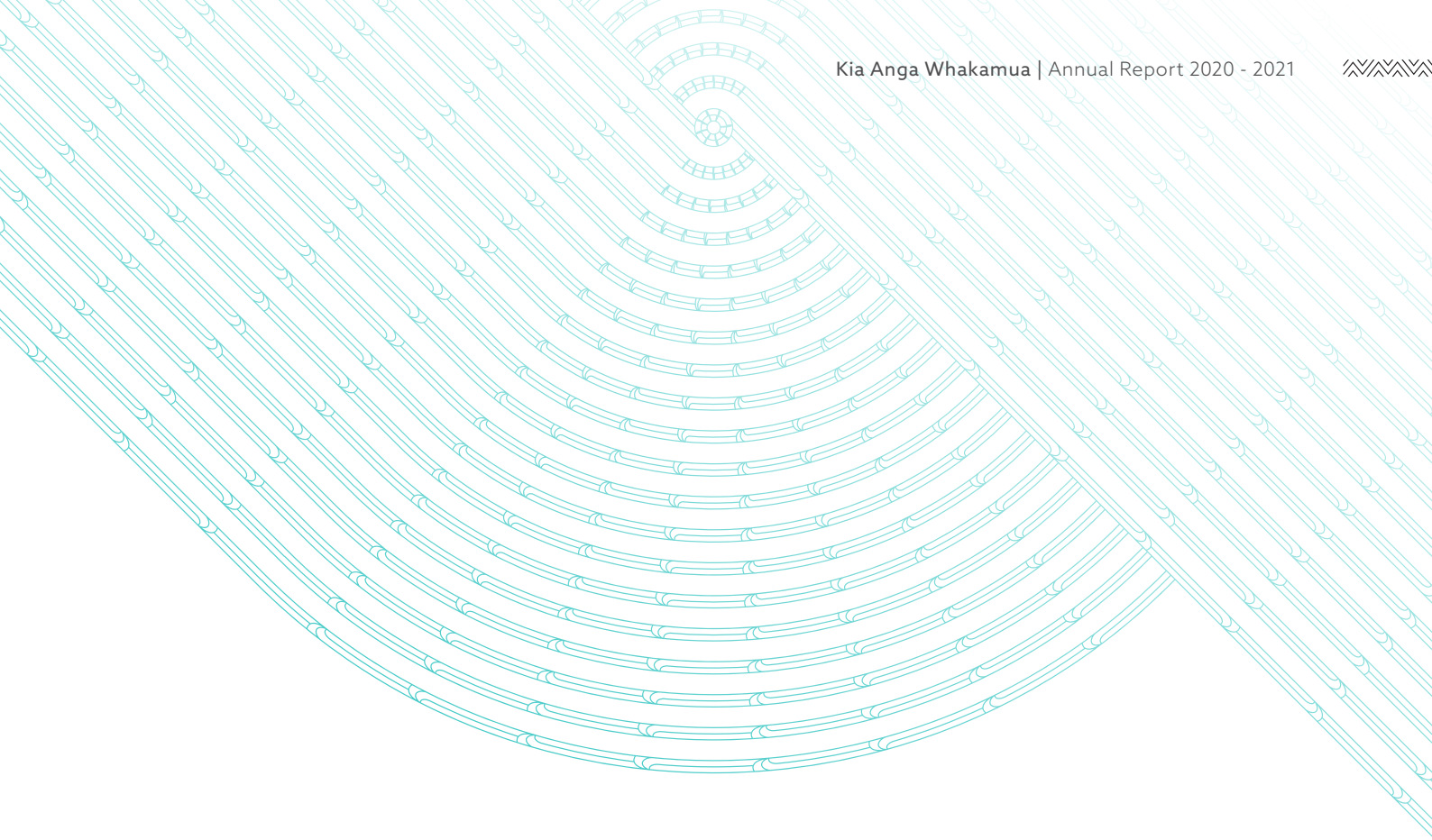
The former New Zealand politician turned social media influencer represents Mātāwaka on the Board.



Tony Kake MNZM

Tony Kake has strong ties to Ngāti Hau, Ngāti Mahuta, Ngāti Whāwhakia and Tainui. Tony is the CEO of Papakura Marae and was appointed in 2010 as a founding member of the Board.

He represents Mātāwaka on the Board.



Josie Smith

Josie Smith has a lifetime of experience in Māori Economic and Social Development and is a Board member for HealthWEST. She previously held roles as the Chief Executive Officer of the Te Kotuku ki Te Rangi and also the Chairman of Te Whānau o Waipareira Trust and Ngāti Te Ata Claims Support Whānau.

Josie is the Waiohūa representative from Ngāti Te Ata.

Glenn Wilcox

Glenn Wilcox is of Ngāti Whatua descent.

He is a founding board member appointed in 2010. In addition to his board commitments, he also chairs the Te Runanga o Ngati Whatua Fisheries and Commercial Group of Companies.

The Ngāti Whatua Mana Whenua representatives selected Glenn to represent them on the Board.

Terrence (Mook) Hohneck

Terrence (Mook) Hohneck is of Ngāti Manuhiri descent and an executive member of the Ngāti Manuhiri Settlement Trust. He has extensive treaty negotiation experience and is also a tangata whenua member of the Hauraki Gulf Forum.

Terrence is a representative of Mana Whenua.



Renata Blair

Renata Blair is of Ngāti Whātua descent and has recently taken on a new role as Head of Māori Sector and Relationships at the Bank of New Zealand.

Renata was appointed to the Board in 2016 and was selected by Ngāti Whātua Mana Whenua representatives.



Karen Wilson

Karen Wilson is of Te Ākitai Waiohua, Ngāti Te Ata and Ngāti Pikiao descent. Karen is a member of Te Whakakitenga o Waikato (Waikato Tainui) and the Chair of her Pūkaki Marae in Mangere.

The Waiohua – Tamaki Alliance rōpu selected Karen to represent them on the Board.



Liane Ngamane

Liane Ngamane is of Ngāti Tamaterā, Ngāti Maru, Ngāti Whanaunga and Ngāti Paoa descent. Liane has a planning and resource management background working for iwi in the Hauraki and Tāmaki regions.

The Marutūahu Mana Whenua representatives chose Liane to represent them on the Board.



Artist: Fern Ngatai (Ngāti Porou / Tainui)

Location: Wynyard Quarer

Name of the artwork: Whakarare

Photo credit: Fresh Concept



Mō Tātou

About us

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

Our nine-member Board represents a voice for Māori across the Tāmaki Makaurau (Auckland) region. The Board and supporting Secretariat is a body corporate separate from and independent of Auckland Council and the groups represented on the Board.

The Board's Mission is: Te Tōnuitanga i ngā pānga Māori i Tāmaki Makaurau - to advance the interests of Māori in Tāmaki Makaurau.

We achieve this by:

- ↪ providing guidance and advice to Auckland Council so it can make informed decisions, perform functions and exercise powers in ways that improve outcomes for Māori
- ↪ highlighting and advocating for cultural, economic, environmental and social issues of significance to Māori.

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

Board members play a significant role including voting on each Council committee that deals with the management and kaitiakitanga (stewardship) of natural and physical resources.

We also provide direction and guidance to the Council on issues of significance to Māori to improve its responsiveness to and engagement with Māori communities and to achieve improved outcomes for Māori.

More detail is available
on our website:

www.imsb.maori.nz





Kōkiri Paetae 2020-2021

Advocacy Achievements

Appointments to Panels

Throughout the year Board members were appointed to the following committees:

- Bylaw Panel for the Animal Management Bylaw
- Bylaw Panel for Trading, Events and Filming Bylaw
- Appointment to Private Plan Change and Unit Titles Amendment Bill Submission
- Selection panel to appoint a Director to the Tāmaki Redevelopment Company Limited
- Selection panel to appoint board members to the Auckland Regional Amenities Funding Board Water Supply and Wastewater Network Bylaw Hearings Panel
- Climate Change Commission's draft advice to Government
- Quality Advice Programme
- Climate Political Reference Group
- Political Working Group - Affordable housing in Auckland
- Plan changes for the Planning Committee prior to public notification

Relationships

The Board welcomed several Ministerial visits during the latter part of the year covering a range of kaupapa, including upcoming Government reforms. Ministers we hosted included:

- Minister of Transport and Workplace Relations and Safety, Hon. Michael Wood
- Minister of Local Government and Foreign Affairs, Associate Minister of Māori Development, Hon. Nanaia Mahuta
- Minister of Defence and Whānau Ora, Associate Minister of Health (Māori Health), Housing (Māori Housing) and Tourism, Hon. Peeni Henare

Submissions to Central Government

As part of its advocacy role, Auckland Council regularly makes submissions on proposed central government legislation and policy. The Board provides guidance to the Council and Board members are among those responsible for reviewing and making final adjustments to submissions.

During this reporting period, Board members made significant contributions to numerous submissions on a range of issues, including:

- ↪ Natural Built and Environments Act exposure draft
- ↪ Government Policy Statement on Housing and Urban Development
- ↪ Public Transport Operating Model – policy and legislative review
- ↪ Hīkina te Kohupara – Kia mauri ora ai te iwi: Transport Emissions: Pathways to Net Zero by 2050
- ↪ NZ Infrastructure Commission’s 30-year draft Infrastructure Strategy consultation document
- ↪ Building for Climate Change: Transforming Operational Efficiency and Reducing whole-of-life embodied carbon consultation papers
- ↪ Drury Private Plan Change Submission
- ↪ Proposed amendments to the National Environmental Standards for Air Quality: Particulate Matter and Mercury Emissions
- ↪ He Pou a Rangi - the Climate Change Commission’s draft advice to Government
- ↪ Transport and Infrastructure Committee Inquiry into Congestion Pricing for Auckland



Issues of Significance

The Schedule of Issues of Significance outlines key issues for Māori in Tāmaki Makaurau and helps define which area of Auckland Council the Board engages with to improve outcomes.

The Schedule is based on our core values of Whanaungatanga, Rangatiratanga, Manaakitanga, Wairauatanga and Kaitiakitanga.

As a key instrument for the Board, we reviewed the Schedule with a view to further develop this significant area of work to achieve greater impact, particularly in the areas of data and measurement issues. The review focused on updating and prioritising actions by the various Council groups engaged with the 29 issues currently identified.

It assessed alignment with Auckland Council plans, such as the Long Term Plan, the CCO Review, CCO Statements of Intent and internal Council strategies.

Updated actions within the Schedule have been concentrated within an 18-month to three-year timeframe to provide improved alignment with the Board's work programme. By taking this approach, the Board was able to identify more clearly which Council directorate would be responsible for each of the identified actions.

It also enabled us to ensure linkages were evident between the Schedule and the recently-launched Kia Ora Tāmaki Makaurau performance measurement framework. This framework has been developed by the Council's Parks, Arts, Community and Events committee over several years, following a Te Tiriti o Waitangi Audit by the Board in 2015.

The updated version of the Schedule of Issues of Significance was presented in Q4, although the Board intends to engage further with Local Boards to ensure positive outcomes for Māori are a key consideration in their work programmes for 2022-2023.

The Schedule of Issues of Significance 2021-2025 is available on our website: www.imsb.maori.nz





Board Instruments Review

Following the Board’s ten-year anniversary, we focused our attention on reviewing our advocacy positions and updating the key instruments we use to measure our progress.

The following key instruments were identified:

- The Schedule of Issues of Significance
- The Māori Plan with the Māori Report and Value Reports
- Te Tiriti o Waitangi Audits
- Expenditure Reviews

With the strong foundation provided by the Māori Plan and Māori Report, the Board is now in the unique position to be able to regularly publish comprehensive data concerning progress and change in Māori wellbeing over time. This provides an important guide for us and helps inform our decision making. As one of the few organisations to regularly report on Māori wellbeing and progress, we recognise the importance of continuing to build on this kaupapa.

Similarly, the Board has undertaken four comprehensive Te Tiriti o Waitangi Audits between 2012-2021 and has built up considerable expertise in effective forms of review, response and monitoring performance.

We have reviewed several of the Board instruments during the last two years, with an Expenditure Review on Māori Outcomes scheduled for 2021.

Māori Values Reports

The Māori Values reports offers a holistic view of Māori wellbeing from a te ao Māori perspective.

Like our Schedule of Issues of Significance, the Māori Values reports are derived from the Board's five underpinning mātauranga Māori values of Rangatiratanga, Manaakitanga, Kaitiakitanga, Whanaungatanga and Wairuatanga.

Their aim is to ensure Māori values are considered and included by Auckland Council when reporting outcomes. Separately, the five values-based reports provide examples of ways the Council can incorporate Māori cultural values and aspirations into a rigorous approach to data and reporting on Māori wellbeing.

The reports also assist the ongoing development of the relationship between Auckland Council and Māori based on the fundamental principle of equality and the fulfilment of the principles of Te Tiriti o Waitangi.

The ongoing impacts of COVID-19 meant the planned launch of the Māori Values Reports was unable to be held. However, the Secretariat met with CCOs, key Council departments and the Māori Outcomes Steering Group and demonstrated the contribution the reports could make to Council outcome reporting. Additionally the importance of Council developing outcome measures based on mātauranga Māori to complement its own data collection was also emphasised.





WEIGHT LIMIT
12 TONNE
3.5m

The Māori Plan and Report

An important focus for the Board has been quantifying whether Council decision-making around any project, fund or intervention has been successful or otherwise in achieving positive outcomes for Māori.

Robust data collection and measurement tools which were planned at the outset of the project are central to achieving this and an update of the headline indicators in the Māori Report was undertaken in late 2020. The updated report contains 23 headline indicators based on current Census 2018 data and the StatsNZ survey on Māori wellbeing, Te Kupenga.

The updated report has been released as a web-based resource on the Board website to enhance accessibility and allow more frequent and timely updates as new data becomes available. A full update of the Māori Report will be completed every five years, to coincide with the release of Census data. The updated Māori Report was launched at the joint Governing Body meeting in November 2020 and will inform Council's Long-Term Plan 2021-2031 and the Auckland Plan 2050 with specific focus on the Māori wellbeing outcomes measure.

The report is
available at:

[https://www.imsb.maori.nz/
publications/
the-maori-report/](https://www.imsb.maori.nz/publications/the-maori-report/)

He Waka Kōtuia - Auckland Council Te Tiriti o Waitangi Audit Report

In September 2020, we reviewed various audit tools and approaches ahead of the Auckland Council Te Tiriti o Waitangi Audit in 2021.

The Waharoa Group undertook the review and legal advice was provided to assist us in updating the Board's 2011 Te Tiriti o Waitangi legislative framework. Membership of the Waharoa Group comprises of representatives from Council's Risk and Assurance Department, Māori Outcomes Department Ngā Mātārae, along with the Secretariat and key Council staff.

Our involvement in the Waharoa Group enabled us to play an active role in monitoring not only the delivery of the Council's Treaty Audit Response Programme but also the political scrutiny at the Audit and Risk Committee.

Treaty Audit

He Waka Kōtuia - Te Tiriti o Waitangi Audit is a key work programme of the Board.

It assists the Auckland Council group in identifying areas of improvement to achieve positive outcomes for Māori and in meeting its statutory provisions relating to Te Tiriti o Waitangi and to Māori in Tāmaki Makaurau.

This is the fourth Te Tiriti o Waitangi Audit of the Council group and provides an opportunity to review policies and processes which have been established to address previous recommendations on how to achieve true and authentic partnership with Māori.

The Audit commenced in early 2021 with the majority of the fieldwork occurring between April and June.

There has been a noticeably positive shift and increased maturity in embedding processes into Council group frameworks that meet statutory responsibilities to Te Tiriti o Waitangi and Māori.





The scope of He Waka Kōtuia contained five themes:

- ↪ Mana whenua participation in decision-making processes (for decisions made at a governance level)
- ↪ Council processes that facilitate and provide opportunities for Māori to contribute to decision-making processes
- ↪ Council's own quality assurance mechanisms over Māori Impact Statements in reports to Committees
- ↪ Clarity and consistency of organisational leadership and direction setting for the organisation to be Māori responsive and achieve Māori outcomes
- ↪ The framework for managing Māori Responsiveness Plans, which contain key initiatives that support the Council to be more responsive to Māori and enhance delivery of both the Council's statutory obligations and contribution to Māori outcomes.

Māori Responsiveness Plans

Progress has been slower than expected for the Council group to update its respective Māori Responsiveness Plans (MRP) but they are currently being refreshed to align with the Council's Kia Ora Tāmaki Makaurau Māori outcomes performance measurement framework. All MRPs are at varying levels of development and are expected to be completed in the next financial year.

Ports of Auckland Limited

The Ports of Auckland Limited (POAL) which is owned by Auckland Council but is not a CCO - sought guidance from the Board in developing its Māori Responsiveness Plan, as outlined in its Statement of Intent 2021-2024.

The Board provided a sample Māori Outcomes Framework as a guide for POAL to develop its MRP and we continued to encourage POAL to engage with its staff and iwi while developing the framework. The development and implementation of a Māori Outcomes Framework will enable POAL to meet some of its legal requirements particularly under the Resource Management Act and contribute to it being a socially responsive business with benefits both commercially and for Māori in Tāmaki Makaurau.



Ngā Uara

Our Values





Whakaarotau Rautaki

Strategic Priorities

The Board has identified nine key strategic priorities which give focus to our mahi and are aimed at advancing the interests and achieving positive outcomes for Māori in Tāmaki Makaurau.

They are intended to guide Tāmaki Makaurau policies and plans so that Māori might participate in Tāmaki Makaurau as Māori and in a way that is meaningful and constructive.

The priorities are underpinned by our five values which reflect Māori aspirations and worldview.



Wairuatanga

Promote distinctive identity. Recognised sense of identity, uniqueness and belonging.



Kaitiakitanga

Ensure sustainable futures. Intergenerational reciprocity.



Manaakitanga

Improve quality of life. Satisfaction with our environments and standard of living.



Rangatiratanga

Enhance leadership and participation. People are engaged in their communities.



Whanaungatanga

Developing vibrant communities. A city and region that caters for diverse Māori lifestyles and experiences.

Strategy, Research and Data Implementation

Following the presentation of the Board's Māori Value reports to Auckland Council leadership teams, we were approached by the Chief Planning Office to contribute to the development of the Auckland Plan 2050 Environment and Cultural Heritage outcome measures.

Ultimately, two outcome measures of relevance to mana whenua were included in the final plan. The first relates to cultural heritage and the environment and measures the number of initiatives with Māori which protect and improve the environment, improve water quality and reduce pollution. The second focuses on co-governance and participation and measures the number of sites of significance to Māori that are formally protected or scheduled in the Auckland Unitary Plan. Both measures were adopted by the Parks, Arts, Community and Events Committee in Q3.

The Board also continues to monitor the development of the Māori wellbeing outcome and following the three-yearly update of the Auckland Plan, committee members identified several data challenges.

These include the inability of several main wellbeing indicators to breakdown data by ethnicity. This means we are unable to identify potentially divergent trends among Māori groups, as data is presented 'for all Aucklanders' only.

Improving the quality and quantity of Māori-specific data will provide significant benefits in terms of outcome measurements. The Board considers this an important area of continued advocacy.

Equally important is our role in advocating for significant funding to deliver positive outcomes for Māori in the Long-Term Plan (LTP).

To achieve this we developed a structured process for kaimahi which included guidelines and critical questions to consider in assessing different areas of the LTP, as organised by Auckland Council. The final assessments contributed to the Board's seven LTP priorities for the Council.

Climate Change

The Board encouraged Auckland Council to ensure that Te Tiriti o Waitangi principles were integral to Te Tāruke ā Tāwhiri: Auckland's Climate Plan, along with equity considerations and mana whenua partnerships.

We continue to express concerns about the lack of mātāwaka representation in the region-wide leadership group and encourage more involvement from mana whenua in the ongoing analysis of Māori outcomes and the implementation of Te Tāruke ā Tāwhiri.

In September 2020 the governance structure for Te Tāruke ā Tāwhiri was confirmed by the Council's Environment and Climate Change Committee. It includes a climate political reference group, made up of the Board along with elected members from the Governing Body and local boards.

The Board has also provided advice to Council of the need to provide funding for Māori climate change priorities in its Long-term Plan.

We have also provided guidance to the development of the Council group's submission to Te Manatū Waka – Ministry of Transport on its Hīkina te Kohupara plan to shift the transport system to a zero emissions pathway.

The Council group is developing its own Transport Emissions Reduction Plan, with the Board Chair and Deputy Chair part of its political reference group.





Communities

The Manaaki Fund, managed by Ngā Mātārae, was established as a post-COVID-19 funding programme for Māori-led response and recovery initiatives. It provided one-off recovery and resilience grants of up to \$100,000. These grants focused on supporting initiatives that advanced whānau and tamariki wellbeing, Māori employment and business and sustainable solutions for the essential needs of Māori communities.

Economic Development

The Board actively highlighted the economic impacts of COVID-19 on Māori by seeking further reports from Auckland Unlimited and the Council's Southern Initiative at meetings with the Governing Body.

We also played an active role in the two-day Māori Economic Summit in November 2020, which was attended by more than 200 people. Event feedback was used to inform Auckland Unlimited's draft Taki Hua Māori Outcomes Strategy: Māori economy. This strategy highlighted the need to resource and support Māori businesses to compete in large tender offerings. Auckland Unlimited and the Council have now introduced support mechanisms to assist Māori businesses and professionals to become tender-ready.

The Board advocated for Council to facilitate Māori business participation in the procurement process and for an update to the MAHI Strategy and we identified a need to update the Economic Development Strategy, including encouraging Auckland Unlimited to take a more prominent role in skills development.

The intention to support economic development opportunities for Māori has been included as one of three core guiding principles in the Auckland Council's three-year economic development plan as a response to COVID-19 and is a recurring theme throughout the action plan.

Following successful advocacy by the Board, there has been an increase in Request for Proposal (RFP) processes which include a te ao Māori component which contributes to an applicant's overall weighting.



Housing

The Board undertook further research into housing and engaged with stakeholders in a process which, in August 2020, endorsed our updated Kāinga Strategic Action Plan priorities.

One of our Board members took part in a Council political working party focusing on housing affordability while we also participated in Kia Whai Kāinga Tātou Katoa, Auckland Council's regional cross-sectoral homelessness plan.

Work was carried out as part of the steering committee for the Government's Progressive Home Ownership investment framework, which will outline both the pathway for iwi and Māori to home ownership.

The Board also worked with Auckland Council's Māori Design team on the utilisation of land mass and communal living and provided guidance on Inclusionary Zoning.

We have been actively engaged with the Community Housing Regulatory Authority to address concerns around the accreditation process for community housing. The Board further supported the Council wānanga that provided support and education to prospective community housing groups on the process of becoming an accredited Community Housing Provider.

Transport

As a member of a delegated panel of the Council's Planning Committee, our Board representative signed off a submission to the Select Committee Inquiry on The Congestion Question in May 2021.

The Board had provided input to the joint Council/Auckland Transport submission advocating for a te ao Māori-based approach to the design of a congestion charging scheme and proposed the following steps:

- engage directly with mana whenua and mātāwaka representatives in Tāmaki Makaurau when formulating significant policy changes
- understand the impact of proposed policy changes on Māori cultural, economic and social well-being; and
- address equity considerations in the design of proposed policy changes by avoiding or mitigating negative or unintended effects for Māori.

When it was released, the Select Committee report expressed support for equity considerations to be included in the next stage of decision-making on congestion charging.

The Board Chair was a member of the Auckland Transport Alignment project (ATAP) 2021-2031 political working group and will continue to advocate for positive Māori outcomes in future refreshes of the project. ATAP provides the foundation for the 10-year programme of projects and services included in Auckland Transport's Regional Land Transport Plan 2021-2031.

CCO Strategy

In April 2021, the Board and Council reviewed the CCO Draft Statements of Intent 2021-2024 and noted that CCOs should ensure they have consistent references to their commitment to Māori Responsiveness and the Kia Ora Tāmaki Makaurau Māori Outcomes Performance Measurement Framework.

Board members on the CCO Oversight Committee regularly review quarterly reports from CCOs with a focus on their delivery and the achievement of agreed Māori Outcomes.

Board members have been involved in the panels for the recruitment and appointment of several CCO Board Directors. Our involvement ensures a Māori perspective informs the recommendations of the selection panel during shortlisting, interviewing and appointment processes.

After further advocacy by the Board, in August 2020 the Council agreed to strengthen the focus areas when advertising vacancies by including the following statement in the common priorities listed:

- Uphold the principles of the Treaty of Waitangi, readiness to promote improved outcomes for Māori and knowledge of Te Ao Māori established networks.

The Board also provided further input to the implementation programme which was the result of an independent review of CCOs in 2020.





Governance and Board Meetings

2020 Meetings

Date	Time	Committee	Venue
23 November 2020	11:00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour Avenue, Auckland City
5 October 2020	11:00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour Avenue, Auckland City
7 September 2020	11:00am	IMSB Ordinary	Online via Zoom
3 August 2020	11:00am	IMSB Ordinary	Online via Zoom
6 July 2020	11:00am	IMSB Ordinary	Online via Zoom

2021 Meetings

Date	Time	Committee	Venue
14 June 2021	11:00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour Avenue, Auckland City
12 April 2021	11:00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour Avenue, Auckland City
08 March 2021	11:00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour Avenue, Auckland City



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Tauaki Haepapa

Statement of Responsibility

30 JUNE 2021

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 2021.

For and on behalf of the Board.

David Taipari
Chairperson

14 June 2022

Hon. Tau Henare
Deputy Chairperson

14 June 2022



Te Pūrongo a Te Kaitātari Kaute Motuhake

Independent Auditor's Report

30 o Pipiri 2021

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 2021.

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 Whakatau

Nā mātou i tātari:

- ngā tauākī pūtea a Poari i ngā whārangi 47 ki te 56, kei roto ko te pūrongo o te tūnga pūtea i te 30 o Pipiri 2021, 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 kei roto ko te tauākī o ngā kaupapa here mahi kaute hira me ētahi atu kōrero whakamārama; ā,

Ki tā mātau whakatau:

- e whakaatu tika ana ngā tauākī pūtea a Poari i ngā whārangi 47 ki te 56:
 - i ngā āhuatanga kikokiko katoa:
 - te āhua o te pūtea i te 30 o Pipiri, 2021; 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 mātou tātari kaute i te 14 o Pipiri, 2022. Koia nei hoki te rā i whakaputaina ai tēnei whakatau.

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

Te pūtake o tā mātou whakatau

He mea whakahaere tā mātou 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 mātou kawenga i raro i aua paerewa i te wāhanga Ngā Kawenga kei roto i te wāhanga kaitātari kaute o tā mātou pūrongo.

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

E whakaponono ana mātou kua riro mai ngā taunakitanga arotake e rawaka ana, e tōtika ana hei tūāpapa mō tā mātou whakatau 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 an a 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 whakahanumi, 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 mātou 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 mātou whakatau.

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 whakaarohia ana te hapa whaikiko hei mea whaikiko mēnā, ahakoa takitahi, ahakoa tōpū, ko te tūmanako whaitake 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 mārīre, 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 āhuatanga. Heoi anō, kāore e hoahoaia 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 āhuatanga 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, āhuatanga rānei ā muri atu he pūtaka 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 38 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 mōhiohio 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

Te Pūrongo a Te Kaitātari Kaute Motuhake

Independent Auditor's Report

30 JUNE 2021

To the readers of the Independent Māori Statutory Board's financial statements for the year ended 30 June 2021.

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 47 to 56, that comprise the statement of financial position as at 30 June 2021, the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cashflow for the year ended on that date and the notes to the financial statements which include the statement of significant accounting policies and other explanatory information.

In our opinion:

- the financial statements of the Board on pages 47 to 56:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2021; 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 June 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 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 audit 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 there is an intention to merge or to cease the activities of the Board, or there is 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 risk 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 38, 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 or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the 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: International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

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



STATEMENT OF COMPREHENSIVE REVENUE AND EXPENDITURE

For the year ended 30 June 2021

		2021 Actual	2021 Budget	2020 Actual
	Note	\$	\$	\$
Revenue	2	3,050,865	3,422,704	3,093,337
Expenditure				
Governance				
Board remuneration	3	(752,916)	(750,375)	(755,801)
Expense reimbursement		(61,287)	(57,120)	(53,306)
Board support costs		(2,225)	(42,500)	(2,145)
Total Governance Expenses		(816,428)	(849,995)	(811,251)
Board secretariat				
Staffing expenses	4	(1,130,619)	(1,421,159)	(1,098,774)
Support services provided by the Council	5	(347,714)	(397,083)	(350,435)
Other expenses	6	(110,413)	(119,000)	(95,169)
Total Board secretariat expenses		(1,588,746)	(1,937,242)	(1,544,377)
Professional advice		(14,646)	(110,000)	(80,534)
Engagement and Reporting		(60,094)	(120,000)	(152,911)
Work Program				
Treaty audit		(169,775)	(85,467)	(23,000)
Māori wellbeing outcomes		(3,600)	(50,000)	(20,000)
Māori specialist expertise for council projects Monitoring & informing council's Māori Economic Development Strategy		(397,576)	(270,000)	(461,264)
Total expenditure		(3,050,865)	(3,422,704)	(3,093,337)
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 2021

		2021 Actual	2020 Actual
	Note	\$	\$
Assets			
Current assets			
Receivables	7	365,847	368,028
Total current assets		365,847	368,028
Total assets		365,847	368,028
Liabilities			
Current liabilities			
Payables	8	242,951	239,573
Employee entitlements		122,896	128,455
Total current liabilities		365,847	368,028
Total liabilities		365,847	368,028
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.

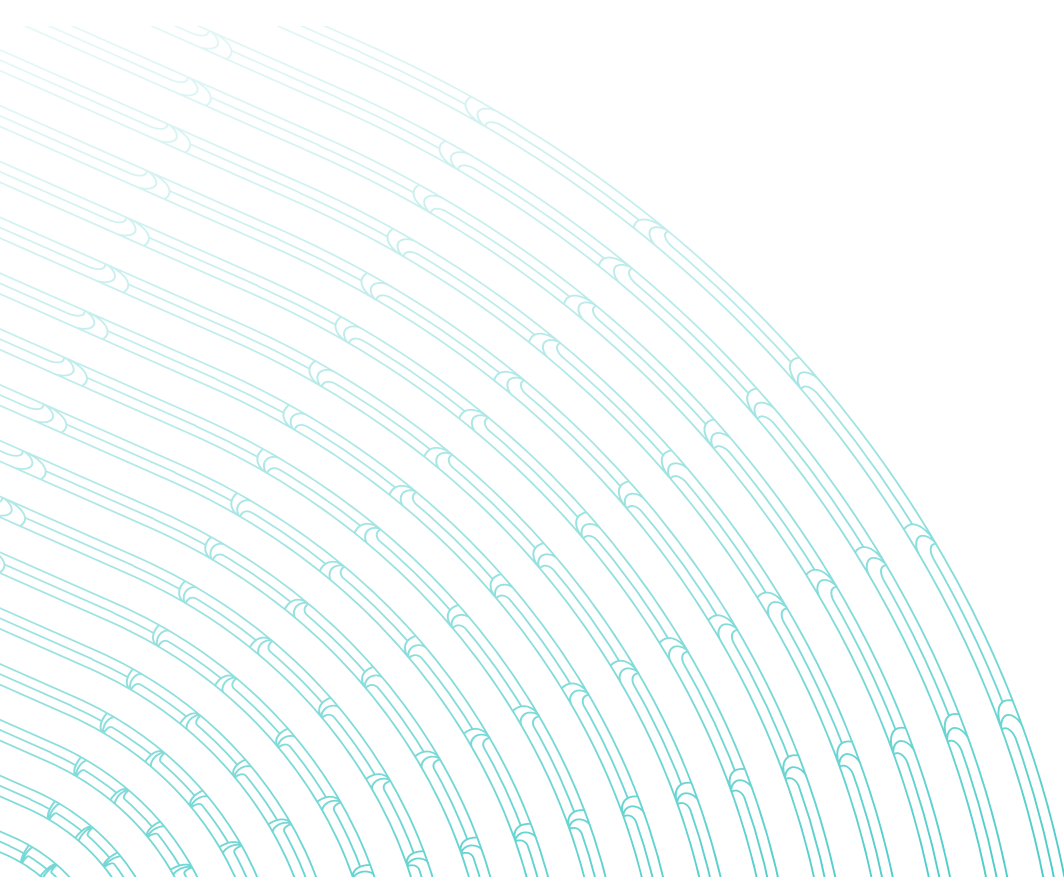


STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2021

	2021 Actual	2020 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 2021

	2021 Actual	2020 Actual
	\$	\$
Cashflow from operating activities		
Receipts from funding from the Council	3,067,304	3,101,317
Payments to suppliers and employees	(3,053,046)	(3,091,189)
Net GST	(14,258)	(10,128)
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.





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 mātāwaka 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 (the Board) 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 2021 and were approved by the Board on 14th June 2022. 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 the Board. The Council are also required to fund the Board for all reasonable costs on an ongoing basis. These costs are outlined under a signed Service Level Agreement.

The revenue is recognised when the Board 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 the Council

The Board has recognised the value of the support services as expenses when incurred. Support services are provided by third parties through the Council to the Board under a signed Service Level Agreement. The value of the services provided at 30 June 2021 totals \$347,714 (30 June 2020: \$350,435) and is disclosed in Note 5. An equivalent amount is recognised as revenue and is shown separately in Note 2. Further, the in-kind services provided by the Council is not recognised as revenue and as an asset due to the difficulty in measuring the fair value of the services. Refer to Note 5.

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

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Non-exchange Revenue			
Direct funding from the Council	2,703,151	3,025,621	2,742,902
Support services funded by the Council and paid on behalf	347,714	397,083	350,435
Total	3,050,865	3,422,704	3,093,337

The Board's funding agreement with the Council was approved by both parties on 15 October 2020. The total expenditure for the year was \$371,839 less than the budget and is due to under-utilisation in some budget areas, mainly staffing expense and occupancy costs, 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

Key management personnel compensation	2021 Actual	2020 Actual
	\$	\$
Board		
Remuneration	752,916	755,801
Senior management team		
Remuneration	416,702	457,981
Total	1,169,618	1,213,782
Full time equivalent members	2021 Actual	2020 Actual
Board	9	9
Senior management team	1.8	2

There have been no transactions with Board members other than Board remuneration and support expenses during the year (30 June 2020: nil). The senior management full time equivalent is lower due to staff changes during the 2021 year.

4 Staffing expense

	2021 Actual	2020 Actual
	\$	\$
Staffing expenses		
Salaries and wages	1,072,276	1,044,131
Contributions to defined contribution scheme	25,387	28,581
Other	32,956	26,063
Total	1,130,619	1,098,774

5 Support services provided by the Council

Support services are funded by the Council and paid on behalf of the Board. These services are provided to the Board under a signed Service Level Agreement (SLA) which includes rental service, human resources, legal counsel and information technology among others.

Not included in the table below, are in-kind services provided by Council to the Independent Māori Statutory Board in accordance with the Service Level Agreement. These are not included as the actual cost is difficult to measure. The service level agreement includes a budget estimate only of \$396,907.

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Property rental cost	322,011	374,415	324,792
Telecommunication costs	16,668	16,668	16,668
Insurance Premium cost	9,035	6,000	8,975
Total	347,714	397,083	350,435

The budget set by the Council for support services via the Service Level Agreement was signed 10 September 2020. Total support services provided for the year was \$49,369 less than expected mainly due to lower occupancy costs.



6 Other expenses

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Other expenses			
Travel costs	2,011	25,000	40,466
Training costs	38,804	42,000	3,929
Fees paid to auditors for audit of financial statements	16,356	16,356	15,879
Other operating costs	53,242	35,644	34,895
Total	110,413	119,000	95,169

Total other expense was \$8,587 lower than the budget. Due to Covid-19 restriction, lower than expected travel expense incurred.

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:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Audit fees	16,356	16,356	15,879

7 Receivables

	2021 Actual	2020 Actual
	\$	\$
Receivables from non-exchange transactions		
GST receivable	28,178	13,886
Other receivable	0	35
Receivable from the Council	337,669	354,107
Total	365,847	368,028

8 Payables

	2021 Actual	2020 Actual
	\$	\$
Payables		
Accrued expenditure (excl. salaries accrual)	214,773	225,652
Advance from the Council	28,178	13,921
Total	242,951	239,573

9 Contingencies

As at 30 June 2021 the Board had no contingent liabilities or assets (30 June 2020: nil).

10 Lease commitments

As at 30 June 2021 the Board had no lease commitments (30 June 2020: 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 to the Board's revenue.

Expenditure

- ↪ Operating expenditure was lower than expected due to less activities of conference, training, meeting and travel, and associated administrative expenses due to working remotely. This led to reduced Board support costs.
- ↪ Staff expenses was lower than budget due to the delay in specialist expertise recruitment. Attracting talent to Auckland remains challenging with the border closed due to COVID-19.
- ↪ Covid-19 restrictions have impacted the delivery of some projects resulting to lower than budgeted Professional advice and Engagement and Reporting expenses.



NOTES

Horizontal lines for note-taking.







**Independent Māori
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