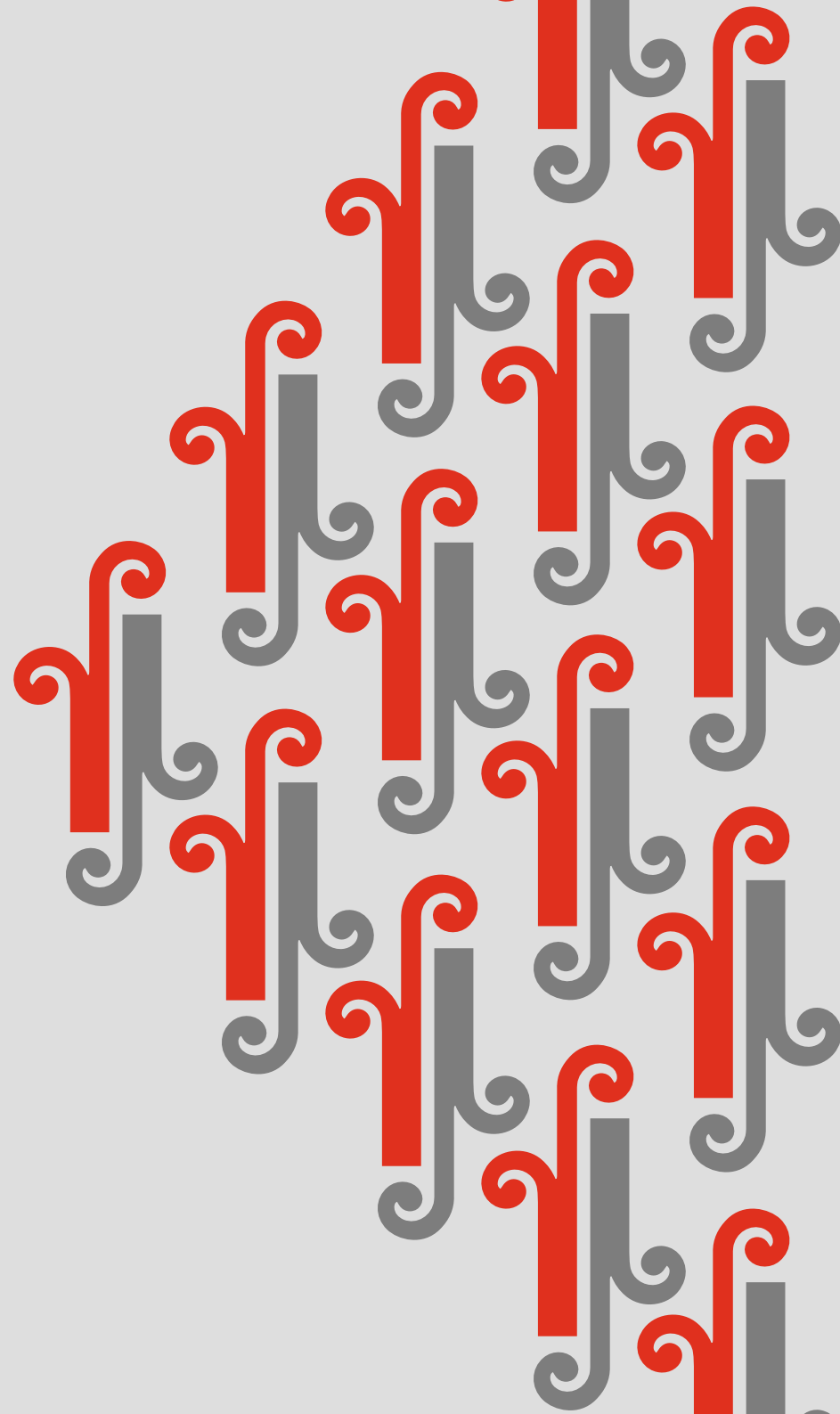


Independent Māori Statutory Board

He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021
Final report
23 July 2021





Leesah Murray
Tumu Whakarae - Chief Executive Officer
Independent Māori Statutory Board
Private Bag 92311, Auckland 1142

23 July 2021

He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021

Tēnā koe Leesah

Thank you for providing an opportunity for PwC to execute the fourth Te Tiriti o Waitangi Audit - He Waka Kōtuia on your behalf. It has been a privilege to continue as your Audit partner.

In accordance with Services Agreement 208 signed by us on 22 March 2021, we are delighted to share He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021 report, which sets out our observations and recommendations from the Audit as opportunities for the Council to improve upon.

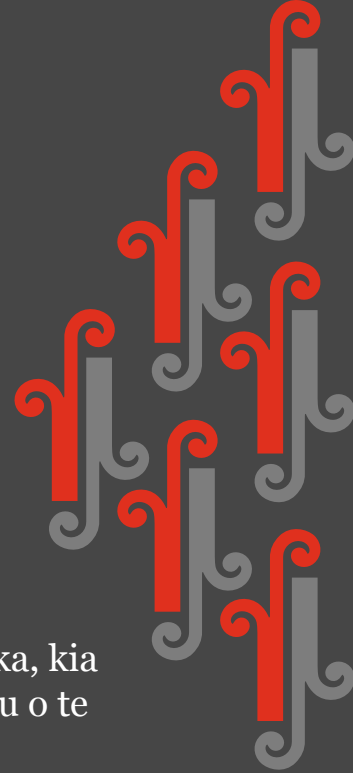
Please do not hesitate to contact us if you have any pātai or if there is any further information you might need.

Nāku noa, nā mātou

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E tū ki te kei o te waka, kia
pakia koe e ngā ngaru o te
wā

Stand at the stern of the
canoe and feel the spray of
the future biting at your
face

This whakataukī speaks to opportunities for the future. It acknowledges and values the setting and driving of direction for the work ahead and the mahi that is already underway.

The design pattern used throughout the report is reflective of the sweeping winds speaking to the times of change and influence and how the Independent Māori Statutory Board and Auckland Council together in partnership choose the right winds to advance the needs of Māori in Tāmaki Makaurau.

Use of information

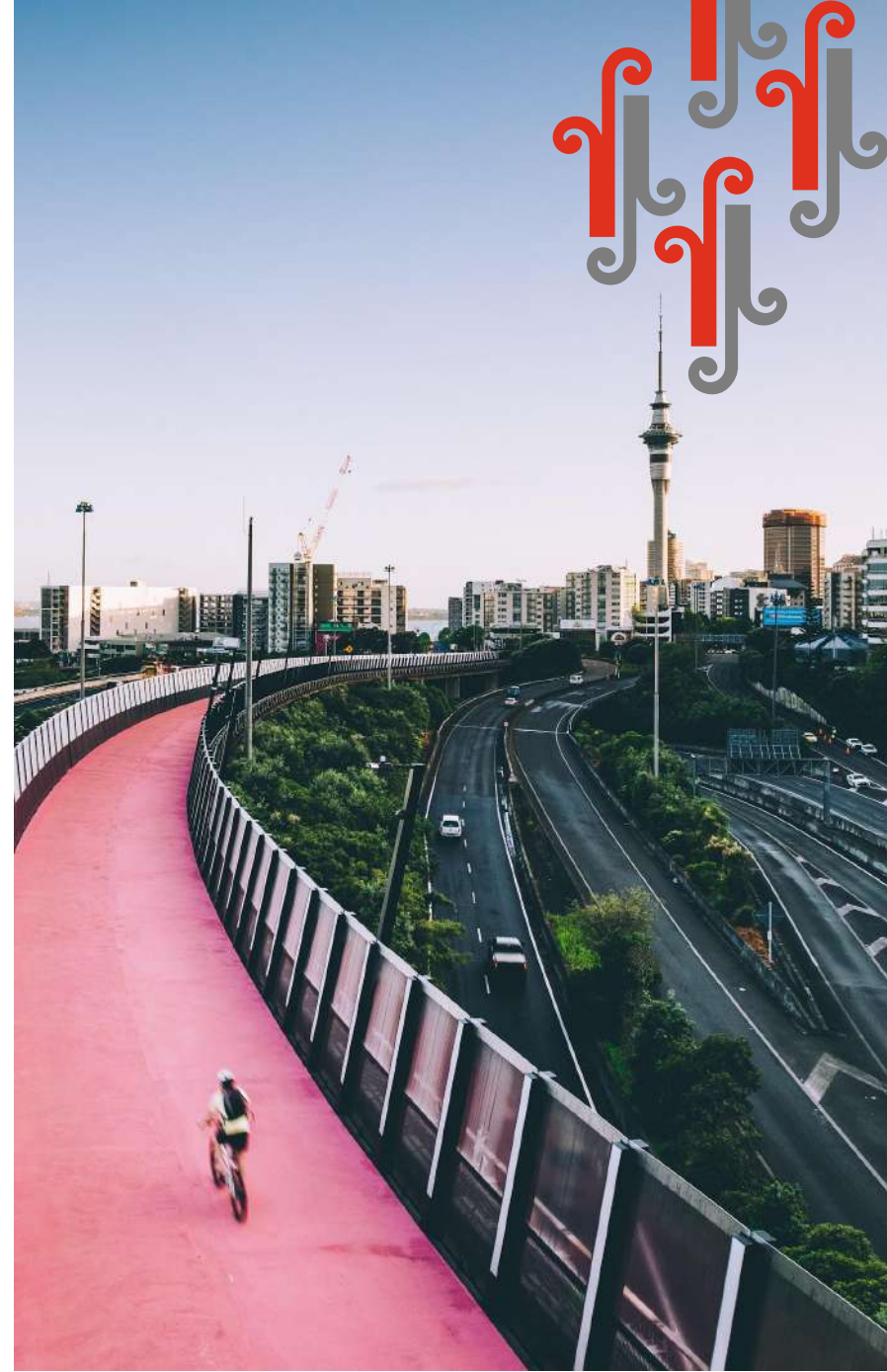
This report is provided for the Independent Māori Statutory Board (“the Principal”) and is issued pursuant to the terms and conditions set out in Services Agreement 208: He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021. The Principal contracted PwC (“the Supplier”) to deliver He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021. The Supplier agrees that the He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021 report may be made available to readers other than the Principal (hereafter “the Reader”) on the condition that by reading the He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021 report the Reader of He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021 report accepts and agrees to the following terms:

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PwC also agrees that the Principal and the Council Group may use extracts of this report for the sole purpose of reporting on progress made to the findings in this report, subject to the other terms set out in this “Use of information” section.

PwC reserve the right, but will be under no obligation, to review or amend our report if any additional information, which was in existence on the date of this report but not brought to our attention, subsequently comes to light.

The statements in our report have been made in good faith and on the basis that all information provided to us that we have relied upon is reliable accurate and complete. This information provided to us has not been subject to verification unless otherwise stated in this report.





Tēnā koutou e te Poari ā-Ture Māori Motuhake koutou hoki e te Kaunihera o Tāmaki Makaurau.

Koutou e pupuri tonu nei ki te mauri ora o te iwi Māori e noho kainga ana ki Tāmaki nei.

Ko Manukura tēnei e tuku ana i te reo o mihi, i te reo rāhiri ki a koutou katoa.

He tika kia tuku i ngā mihi ki a rātou kua ngaro ki te pō. E moe koutou i te moe rangimārie, whakangaro atu rā. Koutou o te pō, ko tātou o āpōpō, tihei mauri ora.

Anei e iri ana ki ngā whārangi o ēnei tuhinga kōrero ko ngā hua o ngā mahi arotake kua oti e mātou i roto i ngā marama kua taha ake.

Me whakahihi ka tika i ngā mahi kua tutuki i a koutou katoa. Kua tino kite i te whanaketanga o ngā kaupapa aro ki te ora o te iwi Māori, ko te poari me te kaunihera e kōkiri ana i ngā kaupapa whakawhanake Māori i roto i te wairua kotahi.

E ao ia ngā mihi ki a koutou katoa!

A kāti ake, ko te kōrero nui rā tēnei, mā tō rourou, mā tōku rourou ka ora ai te iwi. Anei te whakatutukitanga o tēnei whakatauki.

Mauri Ora!

We acknowledge you the Independent Māori Statutory Board and the Auckland Council.

You who have been tasked with protecting and growing the mauri ora for Māori living in Auckland.

PwC acknowledges all of you.

We pay special acknowledgements to those who have been lost to the night, may they rest peacefully, farewell. It is the night for them, and it is the world of light for us. Tihei mauri ora.

Written in this document are the observations of the audit work we have conducted over the past few months.

All of you should be proud of the work that has been achieved. What is evident is the increased focus on frameworks and processes that enable the elevation of services that better meet the needs of Māori all whilst working together both the Council and the Board.

Our mihi to all of you.

To conclude we leave you this, the famous Māori proverb, with your basket and with mine, the people will flourish. Indeed, you are the examples of this saying.

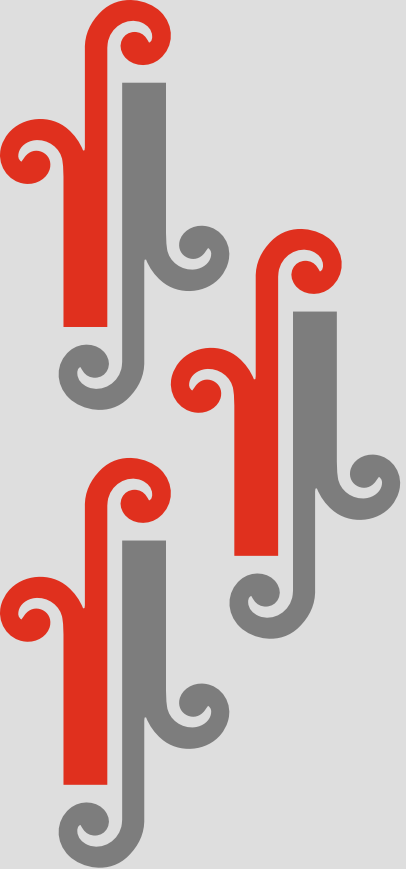
Mauri Ora!



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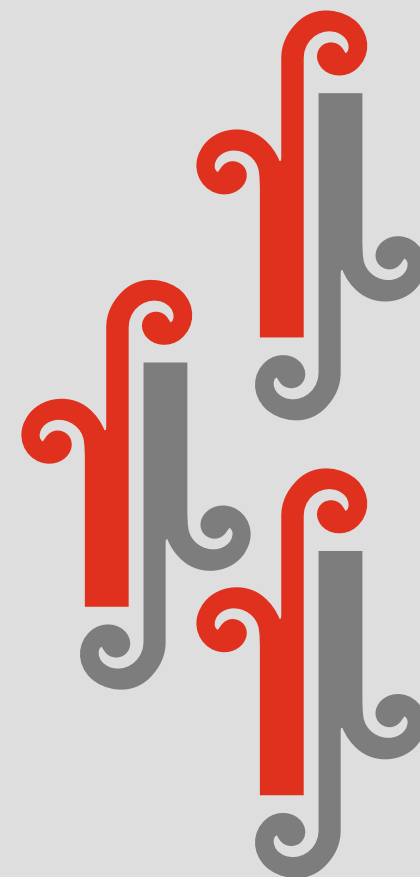




01

Ngā kōrero me te awhe
o tēnei aromatawai

Background and scope
of this assessment





Ngā kōrero me te awhe o tēnei aromatawai

Background and scope of this assessment

Background

He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021 (“the Audit”) directly supports one of the core purposes of the Independent Māori Statutory Board (“the Board”) as it assesses the performance of the Auckland Council Group (herein referred to as “the Council group”), in meeting its statutory responsibilities referring to the Treaty of Waitangi/Te Tiriti o Waitangi* (“Treaty” or “Te Tiriti”) and to Māori in Tāmaki Makaurau, and identifying opportunities for improvement. The Board, together with the Council group, are on a journey to ensure that the Board’s vision is upheld which is that there are ‘Healthy and prosperous Māori in Tāmaki Makaurau.’ More detail on role and purpose of the Board and the Audit is in Appendix A.

This is the fourth Audit that the Board, through PwC, has conducted. The Council group’s effort, through Te Tiriti o Waitangi Audit Response Programmes over the last nine years, has been to address the recommendations from the first Audit (in 2012) that set a comprehensive baseline. These inaugural 80-odd recommendations leveraged well known business models, to recommend a shift in the Council group from policy development to operationalisation of initiatives, to advance Māori interests through the design and implementation of supporting processes and controls. These were big recommendations for significant change to build stronger foundations in the Council group’s approach to Māori responsiveness that enabled systemic achievement of Treaty objectives and better outcomes for Māori.

With most of these recommendations closed, and with time for new processes to embed, this current Audit sought to assess how the Council group’s practices achieve Treaty relationship objectives and the effectiveness policies and processes, as they have been implemented, in delivering the desired outcomes for Māori.

Audit scope

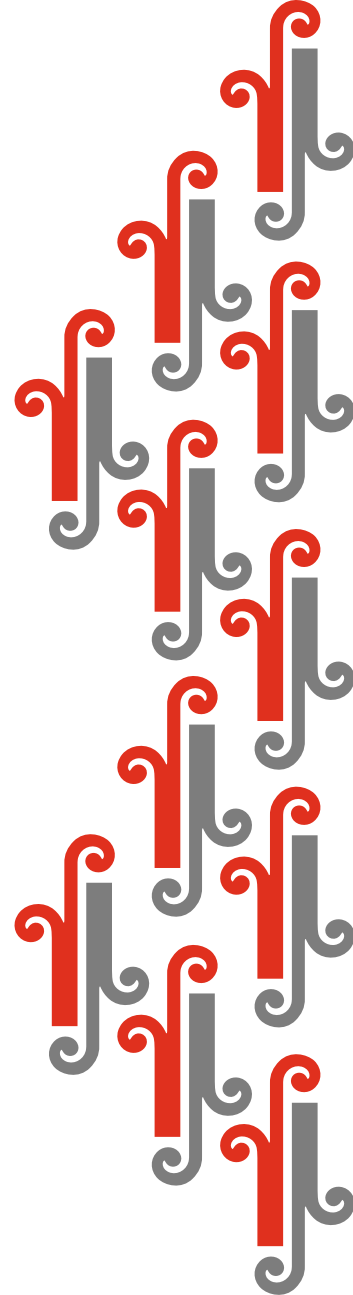
The scope of this Audit focused on five key themes:

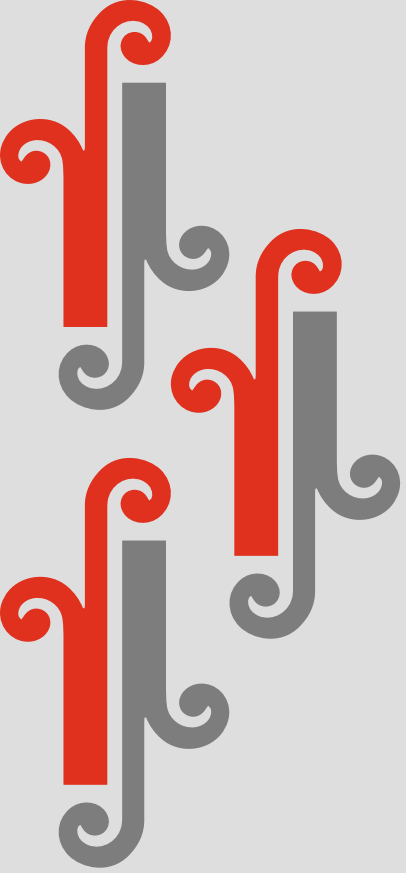
1. Mana whenua participation in decision-making processes (for decisions made at a governance level)
2. Council processes that facilitate and provide opportunities for Māori to contribute to decision-making processes
3. Council’s own quality assurance mechanisms over Māori Impact Statements in reports to Committees
4. Clarity and consistency of organisational leadership and direction setting for the organisation to be Māori responsive and achieve Māori outcomes
5. 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.

The scope of any Audit is a matter for the Board to determine, the major driver being a consideration of those legislative requirements or statutory references that, if not complied with, would have high negative impact to Māori, including those where there is increased likelihood of non-compliance or gaps in existing organisational processes.

See Appendix B for the scope and approach of the Audit.

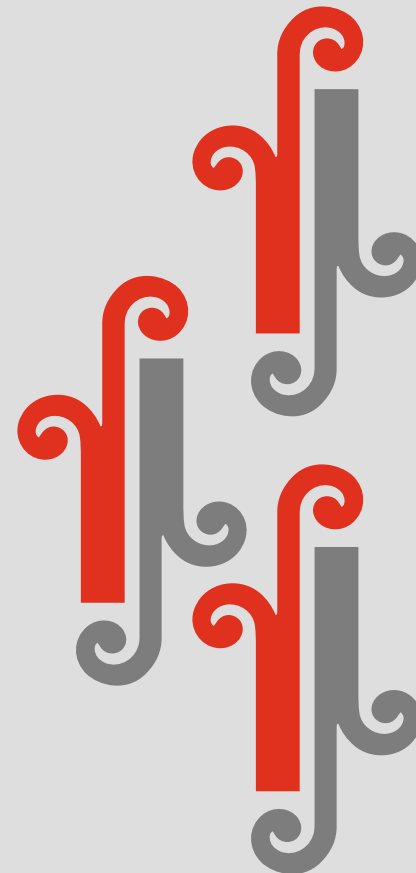
* References to the Treaty of Waitangi and Te Tiriti o Waitangi in this report have been used in the context as referred to by legislation and/or the Council’s own documentation.





02

He whakarāpopoto
Executive summary





He Whakarāpopoto | Executive summary

Key messages

The overarching question the Board was seeking to answer through the Audit was: Are the policies and processes, as they have been implemented by the Council group in response to past Audits, delivering the desired outcomes - true and authentic partnership with Māori?

The answer is, in part yes, processes that enable this are operationalised and there is evidence of good engagement, but there are opportunities for improvement to ensure consistency and sustainability.

Since the last Audit, Te Tiriti o Waitangi Audit Report 2018, we have observed a positive shift in the maturity of the Council group's frameworks and are seeing embedded processes that meet statutory responsibilities referring to the Treaty/Te Tiriti and Māori.

Generally, these processes are designed well, and there are good examples of positive outcomes achieved with and for Māori. However, there are some process and guidance improvements and capability uplifts required to enable consistently strong process execution, effective engagement with Māori based on meaningful relationships and well informed decision making that ensures the Council can consistently achieve positive outcomes. Also, as the Council increase engagement, the capacity issues faced by Māori that inhibit effective engagement, are exacerbated. This means that further changes or refinements are required to the engagement approach.

Below we set out the success stories and summaries of the Audit observations (findings) by Audit theme (which are outlined on page 7). In total there are 5 observations (1 rated High and 4 rated Moderate), and 13 recommended actions. Some of these improvements are already being addressed by the Council group's work in progress, and some will be addressed by recommendations in this report.

Theme 1 and 2: How effective are processes that facilitate and provide opportunities for Māori to contribute to decision-making processes and is there evidence of effective mana whenua participation in decision-making processes (for decisions made at a governance level)?

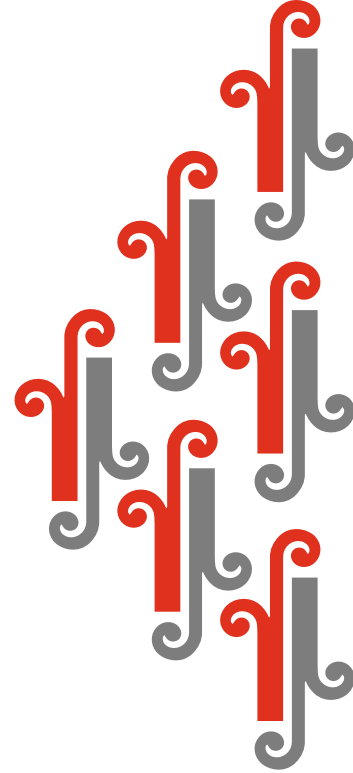
There is widespread awareness and meaningful consideration of the Council's commitment to delivering on its Treaty of Waitangi responsibilities and responding to the needs of Māori communities:

We held a hui with a range of Council officers, Council controlled organisation (CCO) staff, and members of the leadership teams from the Council group to discuss Māori participation in decision making processes. Evident in these kōrero was the recognition that Māori engagement and participation in Council group decision making is essential, and the acknowledgement that mana whenua, as tangata whenua have a deep connection, history, and interest in the natural environment and its resources. This is fundamental to the spirit of Te Tiriti o Waitangi.

There are a range of opportunities, through forums and other mechanisms at CCOs, that enable Māori contribution to decision making processes, and evidence of good engagement with mana whenua and/or mātāwaka in projects sampled:

This included having clear Statements of Intention and Expectations, good engagement policy and guidance, processes and mechanisms to enable engagement, together with the right level of evidence to support the (how, who, what, when and why) of engagement undertaken. The following projects were sampled:

- Auckland Unlimited (AU) - COVID19 Recovery Plan
- Auckland Transport (AT) - Māori Responsiveness Plan Projects (Puhinui Bus and Rail Exchange)
- Eke Panuku Development Auckland (PDA) - Kia Puāwai a Pukekohe.





He Whakarāpopoto | Executive summary

Auckland Unlimited does not maintain established forums, instead engagement with mana whenua and mātāwaka is done on a more direct basis, through either the Mana Whenua Kaitiaki Forum, or through the formation of one-off forums/events. We observed evidence of good engagement with mana whenua and mātāwaka in relation to the economic recovery plan as follows:

- **Auckland Futures Now 2020:** Where leading business and industry leaders were brought together to focus on the region's economic recovery
- **Taki Hua Economic Summit 2020:** Specific forum for iwi and Māori business communities to redesign the collective, indigenous futures to help inform the new Māori economic agenda for Tāmaki Mākaurau.

In the development of the Taki Hua summit a steering group was formed (which included mana whenua representatives) to help guide, input and shape the programme for the Taki Hua Economic summit. This clearly demonstrates commitment to facilitating participation of Māori in the decision making process.

Auckland Transport navigates their engagement with mana whenua through an Engagement Table. The Engagement Table forms the primary engagement input. They are held monthly based on three cluster areas (North/West, Central and South). This clustering approach allows for the right projects to be taken to, and discussed with, the right iwi as mana whenua. It is also worth noting that more direct engagement can occur with mana whenua on a project need basis as part of the ongoing engagement process. Commitment to early engagement by project teams ensures mana whenua are given opportunity to participate from the outset. Evidence of engagement with mana whenua on the **Puhinui Bus and Rail Exchange** project is well documented through meeting minutes. Auckland Transport actively used their operational forums to engage before more targeted engagement was undertaken with mana whenua that enabled flagged interest in the project.

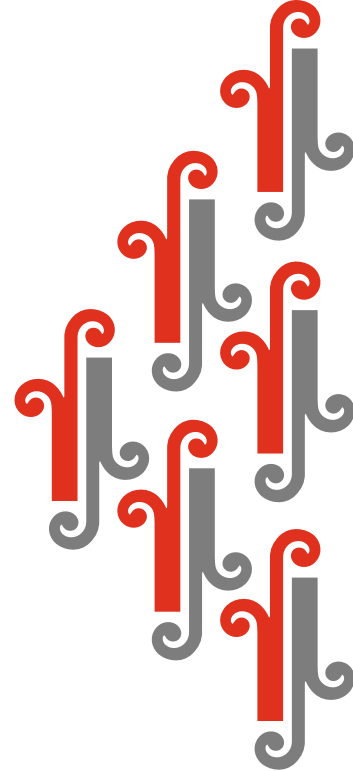
Eke Panuku Development Auckland - Kia Puāwai a Pukekohe is a project that has benefited from a five year learning journey. Eke Panuku like the other CCOs sampled are committed to early engagement. This provides mana whenua with opportunity to exercise a decision making role to advance their desired outcomes.

Given all three iwi were in alignment with their views, engagement with mana whenua was streamlined. Engagement has occurred on a direct basis through quarterly governance meetings as well as weekly operational meetings. Evidence of this engagement has been clearly documented through meeting minutes as well as through the various project hui presentations.

These CCOs demonstrate attributes of exemplary engagement, through the mechanisms they individually utilise and implement.

Observation 1: Greater clarity/guidance is required to support targeted engagement with individual iwi to achieve Treaty relationship objectives in decision making: We must recognise that engagement with mana whenua is not without its challenges. Balancing the need for a wide range of individual/specific engagement mechanisms/forums with limited resourcing and capacity of mana whenua, is challenging. There have been some sentiments expressed by iwi to parts of the Council group that they feel they are repeating themselves by having to attend multiple fora, in addition to the direct engagement where they iterate the same position.

Therefore there is an opportunity to seek information from iwi to get better clarity/guidance on what is important to them and what they want to be engaged on, and capture this in a system to enable viewing and sharing by iwi and the Council. This will help drive more targeted engagement with iwi and transition the way the Council group engages - from transaction to relationship focused. In support of this, there is a need for clearer policy/guidance, to guide and target engagement efforts. There is also an opportunity for the Council group to undertake this exercise as one, and then to increase the sharing across Council of this information (see observation 1 - rated High).





He Whakarāpopoto | Executive summary

Theme 3: How effective are Council's own quality assurance mechanisms over Māori Impact Statements in reports to Committees?

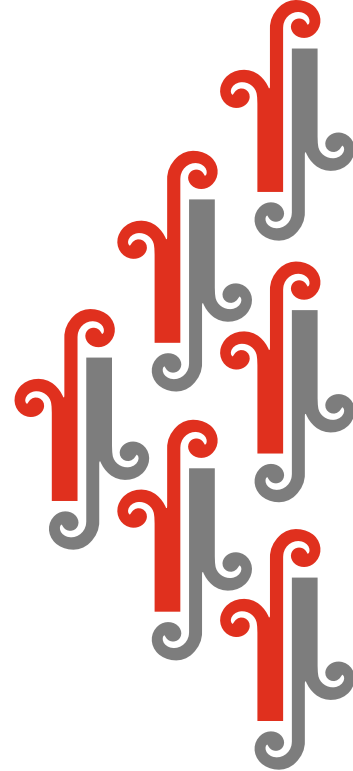
Māori Impact Statements (MIS) are required as part of reports that are to be submitted to Council Committees. High quality MIS are integral for good governance decision making. They can share the plan for Māori engagement, what engagement has occurred to date and how the particular project has/will impact Māori. They evidence whether effective or ineffective engagement has occurred and demonstrate Māori participation in the decision making process itself. The Quality Advice team has developed general guidance and numerous resources on report writing including MIS.

Observation 2: Clearer guidance, training and increased capability/capacity is required to improve the quality of Māori Impact Statements demonstrating engagement with Māori in decision making processes. In the sample we examined, there were varying levels of quality in the MIS produced and there are a number of weaknesses that contribute to this. This includes limited specific guidance, limited training for report writers and authors, and inconsistent implementation of quality assurance across report reviewers. Improvements are required to ensure MIS effectively articulate the considerations/impacts on Māori and/or how the Council group has given effect to statutory obligations, to better support informed Governance decision making (see observation 2 - rated Moderate).

Theme 4: Is there clarity and consistency of organisational leadership and direction setting for the organisation to be Māori responsive and achieve Māori outcomes?

An evolved Māori Responsiveness Framework, Kia Ora Tāmaki Makaurau: Māori Outcome Performance Measurement Framework (KOTM), identifies a broader set of outcomes aligned to priorities identified by Māori, and performance measures to enable measurement of progress towards outcome achievement: At the time of this Audit, KOTM is approved - although framework measures are in draft and awaiting final approval from the Council's Parks, Arts, Community and Events (PACE) Committee. However, once implemented and embedded it should provide a strong foundation and support a more cohesive organisation wide approach to delivering on the expectations and aspirations of Māori under the Treaty of Waitangi. Additionally, the performance measurement aspect of the framework is intended to address prior Audit recommendations (originating in the inaugural Audit in 2012) on developing a monitoring and performance framework, including key performance indicators, to enable measurement of the Council's performance in the short to medium term.

There is greater definition and elevation of roles that drive the delivery of Māori outcomes: Since the last Treaty Audit, the Council have made progress in defining and elevating roles that drive the delivery of Māori outcomes within the organisational structure. In addition there has been the development of Māori staff demographic (e.g. headcount, gender, age, role seniority) dashboards, leveraging self-identified ethnicity data.





He Whakarāpopoto | Executive summary

Observations 3 and 4: There are opportunities to enhance training and staff capability reporting to better inform decision making around development and recruitment needs: Anecdotally, the Council's organisational capability around te ao Māori (Māori culture and values) and Treaty responsiveness has lifted since the last Audit in 2018.

However, the Council is unable to consistently measure and report on staff capability. Minimum baseline training and additional data points are required to improve measurement and reporting of staff capability to be responsive to and engage with Māori (see observation 3 - rated Moderate).

Each directorate is responsible for its own strategic recruitment and development of Māori staff, supported by the Council's Māori employment strategy (currently being refreshed). However, the monthly staff demographic reporting used by the directorates in recruitment and progression decision-making is a point-in-time snapshot and does not include comparative or trend information nor progress against targets.

Accordingly, the reporting is limited in its ability to inform recruitment or progression decision-making. Therefore, Māori staff demographic reporting needs to be enhanced to better support directorates in their recruitment and progression decision-making (see observation 4 - rated Moderate).

Theme 5: How effective is the operation of key controls in the MRP framework and plans, in achieving improvement in Māori engagement in local government processes?

There is enhanced governance and guidance over Māori Responsiveness Plans (MRPs), aligned to the KOTM framework: This includes a focus on strengthening the Council group's capacity to engage with Māori and successfully deliver on the Council group's charter principle (Te Tiriti o Waitangi principle only). Specifically:

- Improved definitions of roles and responsibilities to provide clear structure for managing Māori responsiveness and enforcing accountability.

Executive summary

- Summary of the Council's legal obligations relating to Māori, to assist directorates in their own self-assessments when developing a MRP.
- Guidance on identifying quantifiable MRP action measures and indicators to inform the KOTM outcome measures.

Observation 5: Consistent Māori Responsiveness Plan action tracking and monitoring is required to enable 'course correction':

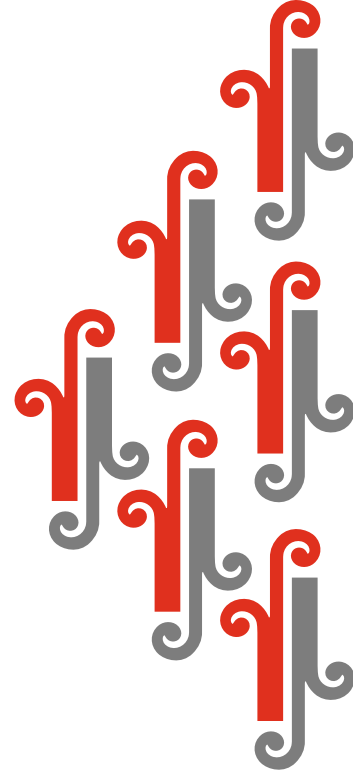
Māori Responsiveness Plans ("MRPs") serve as an enabler for the Council to adopt a more mature approach to Māori responsiveness. The Council group's MRPs are a key mechanism underpinning KOTM. Accordingly, the monitoring of MRP actions is critical for the Council to track and deliver on priority-aligned Māori outcomes.

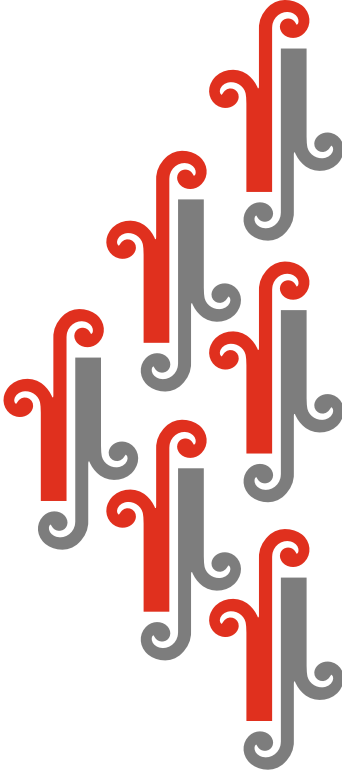
The 2018 Treaty Audit recommendations (#6 and #7) around MRP monitoring have not yet been completely addressed. However, we acknowledge the remediation forms part of the Treaty Audit Work Programme, overseen by the Waharoa Group (with an expected due date of 31 July 2021) (see observation 5 - rated Moderate).

Across most themes, there is a volume of work underway to better align, embed and measure efforts

The Audit touched on a number of areas still in development, or where there are initiatives already underway to improve existing frameworks and processes to ensure the Council group's goals for increased Māori responsiveness are achieved - these are noted in each observation. We acknowledge and commend the ongoing continuous improvement efforts of the Council group.

Several of these initiatives are under the oversight of the Council's Waharoa Group. These initiatives, while not assessed in detail through this Audit given that they are in progress, should contribute to addressing the recommendations and opportunities for improvement identified.





He Whakarāpopoto | Executive summary

Management comment from the Chief Executive of Auckland Council

Tēnā koutou katoa,

Te Kaunihera o Tāmaki Makaurau / Auckland Council and our group stand committed to advancing Māori social, cultural, environmental, and economic wellbeing. To do that well requires us to understand where we are performing well and where we need to focus our efforts.

We are pleased to have collaborated with the Independent Māori Statutory Board on He Waka Kōtuia – Te Tiriti o Waitangi Audit 2021. Together we have used a principles and outcomes-based approach to determine areas for improvement. We thank the Independent Māori Statutory Board for continuing to guide and challenge us on this.

Through the audit we understood where we have shifted in our maturity and where we still have work to do. There is no end state, but an opportunity to understand, learn and evolve to meet the changing needs and priorities of our Māori in Tāmaki Makaurau.

In taking this pathway we are guided by foundational documents such as,

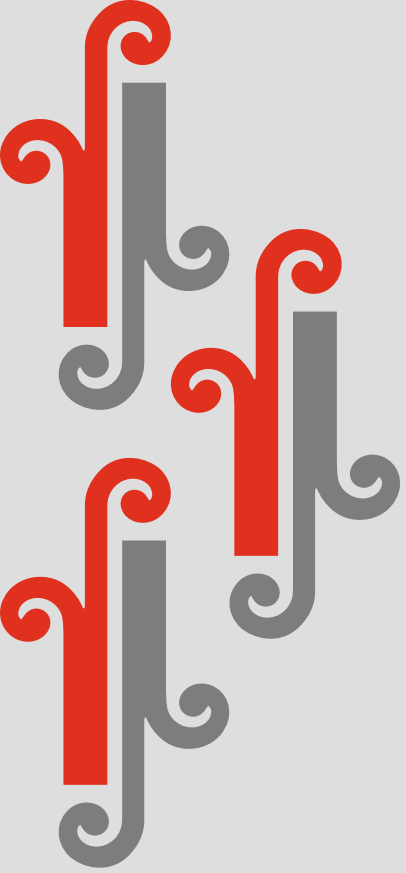
- The Auckland Plan 2050 which sets out the challenges that need to be addressed to achieve an Auckland where both whānau and whenua thrive.
- The Board's Schedule of Issues of Significance to Māori 2021 - 2025, which is a compass that guides us all in the by highlighting the issues and opportunities to be considered when we apply resources and undertake planning.
- Kia Ora Tāmaki Makaurau – our council group Māori outcomes and performance measurement framework, which provides a clear focus on measurable outcomes for Māori. This also assigns lead accountability across our group for each outcome.

We look forward to continuing to build stronger partnerships between the Council group whānau, Independent Māori Statutory Board, and the mana whenua and mātāwaka of Tāmaki Makaurau. Together we are stronger.

Ngā mihi,

Jim Stabback

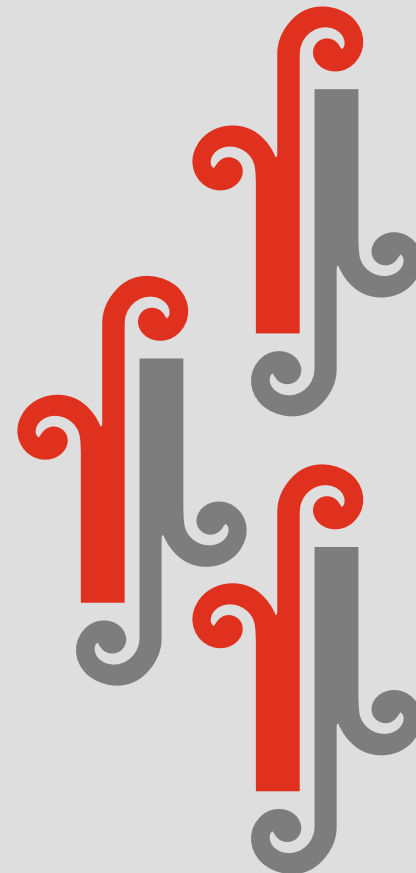
Chief Executive



03

Ngā kitenga matua me ngā
tūtohinga

Key observations and
recommendations





Ngā whakarāpopototanga Summary of observations

Basis of observations and definition of audit in the context of He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021

The observations are based on meetings held with a sample and results of limited detailed testing which was conducted on a sample basis, where appropriate.

We draw your attention to the meaning of the word audit, in the context of “He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021”. Our engagement does not constitute a statutory audit, the objective of which is the expression of an opinion on the financial statements, or an assurance engagement, the objective of which is the expression of an opinion on management’s assertions. Accordingly, we will not express such an opinion at the conclusion of our work.

Detailed observations

This section of the report sets out the detailed observations and recommendations, and the Council group’s response and implementation plan for the way forward arising from this Audit.

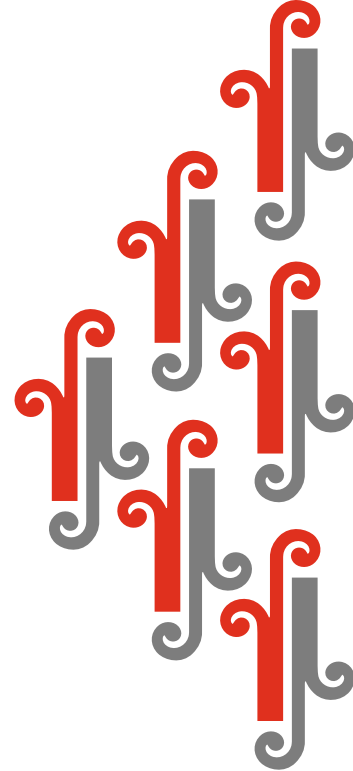
The priority rating table alongside has been used to assess each finding (or area of observations) identified during each Audit, to provide a consistent basis for the assessment.

Next steps

The Board and Council’s Joint Governing Body will receive this report, together with the Council group’s responses to the observations.

Given the nature of these observations, we recommended that follow-up of agreed actions form part of the Waharoa Group’s forward work programme.

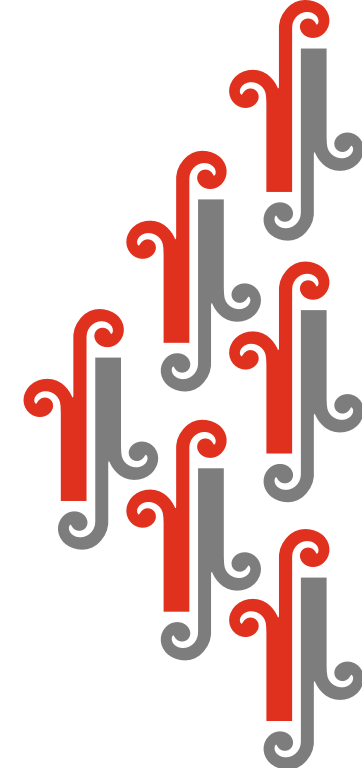
Priority rating	Definitions
Significant	<p>A significant weakness or gap which is almost certain to compromise Māori legislative rights and should therefore be addressed as a matter of some urgency.</p> <p>Observations of this nature relate to fundamental weaknesses in the core building blocks of a robust control framework, or critical elements in relation to Te Tiriti obligations.</p>
High	<p>A serious weakness or gap in process or control which is likely to compromise Māori legislative rights and should therefore be addressed as a matter of importance.</p>
Moderate	<p>A moderate weakness or gap in process or control which may compromise Māori legislative rights and should therefore be addressed as a medium term priority.</p>
Minor	<p>A minor weakness which is unlikely to compromise Māori legislative rights however may improve or refine a process.</p>





Ngā whakarāpopototanga

Summary of observations

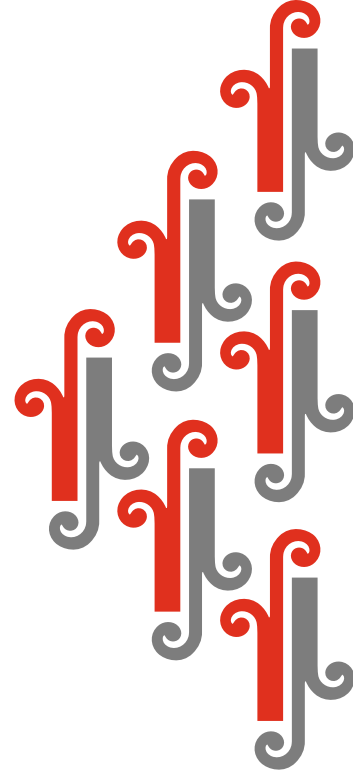


#	Audit scope theme (see Appendix A for detail)	Observations	Priority rating
1	Mana whenua participation in decision-making processes (for decisions made at a governance level)	Observation 1: Greater clarity/guidance is required to support targeted engagement with individual iwi to achieve Treaty relationship objectives in decision making	High
2	Council processes that facilitate and provide opportunities for Māori to contribute to decision-making processes		
3	Council's own quality assurance mechanisms over Māori Impact Statements in reports to Committees	Observation 2: Clearer guidance, training and increased capability/capacity is required to improve the quality of Māori Impact Statements	Moderate
4	Clarity and consistency of organisational leadership and direction setting for the organisation to be Māori responsive and achieve Māori outcomes	<p>Observation 3: Minimum baseline training and additional data points are required to improve measurement and reporting of staff capability to deliver Treaty commitments and statutory responsibilities to Māori</p> <p>Observation 4: Reporting requires comparative period data and targets to better inform directorate recruitment and progression decision-making</p>	<p>Moderate</p> <p>Moderate</p>
5	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.	Observation 5: Consistent Māori Responsiveness Plan action tracking and monitoring is required to enable 'course correction'	Moderate



Ngā tūtohinga

Summary of recommendations

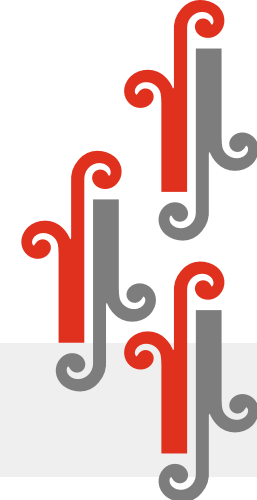


Observation title	Summarised Recommendations (refer to full details in the Key Observations and recommendations pages)
Observation 1: Greater clarity/guidance is required to support targeted engagement with individual iwi to achieve Treaty relationship objectives in decision making	<ul style="list-style-type: none">1.1 Clarify, in policy, expectations for mana whenua relationship management1.2 Clarify, in guidance, the decisions that require contribution from mana whenua - particularly a) matters that can be presented/discussed at the Mana Whenua Kaitiaki Forum, and b) matter for engagement with individual iwi as mana whenua1.3 Consider developing a Māori engagement network of people, processes and systems
Observation 2: Clearer guidance, training and increased capability/capacity is required to improve the quality of Māori Impact Statements	<ul style="list-style-type: none">2.1 Include in MIS guidance/standards reference to the Local Government Act 2002 obligations, particularly those provisions that enable Māori to contribute to decision making processes2.2 Include in the standards and guidance documents how guidance documents relate to one another2.3 Clarify guidance and criteria on how to apply and scale advice appropriately for assessing the quality of MIS2.4 Build the capability/capacity of report writers and reviewers through strengthening/uplifting existing training programmes and targeting the content of training to staff (as relevant to their role in MIS)2.5 Having consistent implementation of high quality assurance from report reviewers
Observation 3: Minimum baseline training and additional data points are required to improve measurement and reporting of staff capability to deliver Treaty commitments and statutory responsibilities to Māori	<ul style="list-style-type: none">3.1 Using the NKA programme as a base, identify the minimum baseline training required for Council staff that have a role in responding to Māori, and set that training as mandatory for those roles3.2 Improve data capture to inform capability growth and needs
Observation 4: Reporting requires comparative period data and targets to better inform directorate recruitment and progression decision-making	<ul style="list-style-type: none">4.1. Confirm that the learnings and good practices from the CCS progression pathway establishment have been shared and applied4.2 Enhance the Māori staff demographic reporting which supports directorates in their recruitment and progression decision-making
Observation 5: Consistent Māori Responsiveness Plan action tracking and monitoring is required to enable 'course correction'	<ul style="list-style-type: none">5.1 Management should (at a directorate or CCO level) consistently monitor and report on MRP initiative progress Note - this recommendation aligns with the 2018 Treaty Audit recommendations (#6 and #7)



Ngā kitenga matua me ngā tūtohinga

Key observations and recommendations



Observation #1 | Greater clarity/guidance is required to support targeted engagement with individual iwi to achieve Treaty relationship objectives in decision making

Priority rating | High

Background

As noted in the Executive Summary, there is a clear commitment to and generally good evidence (in the projects and decisions we examined) of opportunities for Māori to contribute to decision making processes, uptake of those opportunities and Māori contribution to decision making in early project stages. Key enablers of this have included:

- The Significance and Engagement Policy includes a set of high level statements on what the Council group will do to meet its statutory responsibilities under the Local Government Act 2002 relating to decision making.
- Increased awareness of engagement requirements through experience, training and teaming with Ngā Mātārae and Māori Outcome Leads.
- The establishment of the Te Mātāpuna (v1) portal, an information repository containing key information related to Māori engagement (e.g. key contacts in the Council, Māori engagement framework, and relationship data for iwi) that is available to all of the Council group.
- The increased work with the Mana Whenua Kaitiaki Forum (MWKF), a mana whenua governance led, structured forum that provides a collective view on region-wide matters into significant decisions. This role is still becoming more widely known and understood and there is also growing awareness it does not replace the need to provide all 19 iwi (as mana whenua) with an opportunity to contribute to decision making processes.
- The establishment and operation of specific forums/pathways for engagement with Māori, that align with Directorate/CCO activities or projects.

This is a significant step forward since we last assessed this area in the 2015 Audit.

Detailed observation

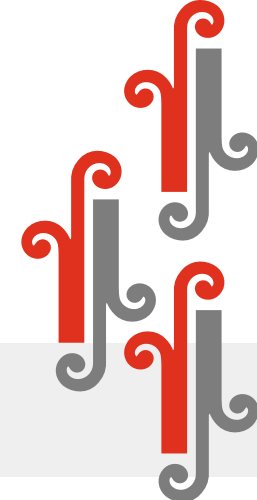
In considering the processes and controls which enable consistent execution and effective contributions to decision-making processes by Māori, we noted several weaknesses that may undermine current processes in engagement:

1. **Detailed guidance is not available to guide the Council staff in targeted engagement with individual iwi as mana whenua with the intent of building long lasting relationships.** This includes the identification of the topics/values/interests that are important to each iwi, and how to engage in the best way for that iwi. As a result it is difficult for staff to tailor engagement efforts appropriately upfront and throughout the lifecycle of a project/decision. These challenges were observed in the following projects samples:
 - Long Term Planning (LTP) and the Annual Plan development, where communications and engagement with mana whenua and mātāwaka was not targeted/aligned to the identification of iwi priorities, and instead it was heavily transactionally focused on seeking feedback on the LTP.
 - Waiheke Area Plan, where engagement was strong upfront with mana whenua and broader mātāwaka groups, although this did not flow through the entire delivery process. Engagement took place primarily through direct engagement with iwi chairs (Ngāi Tai, Ngāti Paoa Trust Board and Ngāti Paoa Iwi Trust) and mātāwaka group leaders on Waiheke Island. Reliance was also placed on a cultural values assessment that was concluded in April 2020. From the beginning of the project, a working party of all local board members, the ward councilor and a member of the Independent Māori Statutory Board was formed to oversee the development and final approval of the Waiheke Area Plan.



Ngā kitenga matua me ngā tūtohinga

Key observations and recommendations



Observation #1 | Greater clarity/guidance is required to support targeted engagement with individual iwi to achieve Treaty relationship objectives in decision making

Priority rating | High

Detailed observation

However, mana whenua and mātāwaka were not permanent members of the working party. This raises the concern of continued Māori engagement and participation in decision making as part of the development of the plan.

- 2. Detailed guidance is not available to guide the Council staff in demonstrating how Māori participation has been considered in the decision making process.** Within the LTP engagement process, feedback from mana whenua and mātāwaka was summarised into 19 submissions and it was unclear in project documentation how these submissions were reviewed and considered as part of the decision making process.
- 3. There are challenges for Māori, particularly mana whenua, with the Council group having a wide range of Directorate/CCO specific engagement mechanisms/forums.** While these have created efficiencies for the Council Group in engaging on specific topics with Māori, the extent of forum and volume of engagement requests has been noted by some iwi (in sentiments to the Council) as challenging to respond to. Some of the common themes shared by Audit participants included:
 - Limited resourcing and capacity of mana whenua to participate and meet the demands of project activity on the go. Although there is a widespread awareness and consideration by the Council group of this, sentiments of fatigue by Māori have been expressed.

- Challenges getting on to the agenda of the MWKF, due to, either a large volume of requests from the Council group for matters to be presented/discussed at the MWKF (at times) or that the matter does not meet the mandate/scope of the MWKF. This has meant that other forum may need to be used or established as an alternative.
- Some iwi have expressed to parts of the Council group that they feel they are repeating themselves by having to attend multiple forum in addition to direct engagement and iterate the same position.
- The lack of storing of key information and sharing of past engagement information within the Council group, to allow for a more informed and therefore targeted approach to engagement.

These themes are not new, however when occurring alongside 1 and 2 above in this observation, they have the potential to create a larger issue.

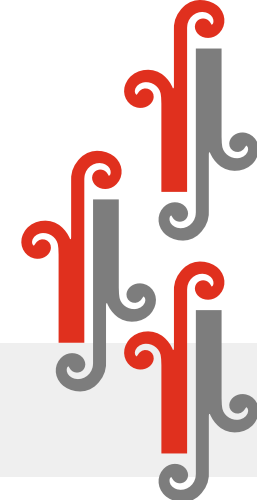
Risk / Implication

Engagement approaches that are not iwi centric and/or are not sufficient to clearly guide staff in meeting Council's expectations of good engagement in a time effective way, can lead to a strain in relationships between mana whenua and the Council, and can undermine the Council's ability to achieve true and authentic partnership with Māori in decision making processes.



Ngā kitenga matua me ngā tūtohinga

Key observations and recommendations



Observation #1 | Greater clarity/guidance is required to support targeted engagement with individual iwi to achieve Treaty relationship objectives in decision making

Priority rating | High

Recommendation

Ngā Mātārae advised the following initiatives are being designed/developed to address some of these weaknesses through Te Hōanga (S17A) Review Programme:

- Obtaining further clarity on what decisions require contribution from Māori, preference of engagement, and how these decisions link to the Kia Ora Tāmaki Makaurau Framework through the development of a relationship agreement framework. This is intended to guide agreements between the Governing Body and mana whenua within Tāmaki Makaurau. This initiative relates to prior Audit observations from Te Tiriti o Waitangi Audit Report 2018.
- Refreshing the Engaging with Māori guidelines to provide more clarity to staff on how best to engage with Māori.
- Developing a Mātāwaka engagement strategy to guide improvement in Mātāwaka engagement, in response to past Audit recommendations.
- Facilitating the sharing of information across the Council group and with iwi through the currently piloted Te Mātāpuna (v2) tool, which will geographically represent iwi interests and places of significance and be available to mana whenua and the Council Group, thus allowing for engagement to be more informed and targeted to what is known to be important to iwi.

We also acknowledge that the CCO Review is addressing aspects of this observation.

Given the above work is still in progress, we have not been able to assess the details. However, in principle these initiatives look to address some of the issues we observed.

Recommendation (continued)

In addition to progressing these initiatives, management should:

1.1. Clarify, in policy for the Council group, the importance of managing and adopting a more customer centric approach to nurturing relationships with Māori, moving from transactional engagement to greater investment in building productive, long-lasting relationships. The policy must clearly state expectations to follow relationship agreements on who is to be engaged and to follow a mana whenua agreed and equal engagement approach.

1.2. Clarify, in guidance, the decisions that require contribution from mana whenua, particularly:

1.2.1. Matters that can be presented/discussed at the MWKF, leveraging the MWKF's Terms of Reference to guide the Council group in knowing how and when this Forum can be used.

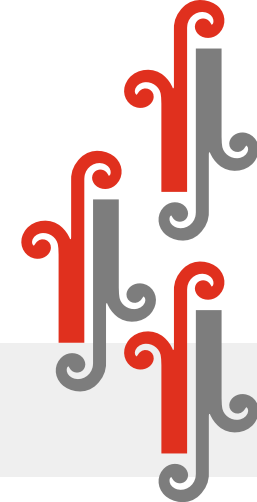
1.2.2 Matters for engagement with individual iwi as mana whenua. This approach must be informed and guided by the relationship agreements signed with respective iwi. Engagement should be guided by what items have been flagged as priority to iwi, and be conducted in a way that enables a partnership approach between the Council and iwi, and considers convenience and expectations set by mana whenua in where, when and the how.

1.3. Consider developing a Māori engagement network of people, processes and systems between Māori Outcome Leads across CCOs and Council (Ngā Mātārae and Directorates) to ensure changing information (e.g. in relation to iwi authorities) is readily shared, challenges can be addressed as a collective, and effective collaboration across the Council group.



Ngā kitenga matua me ngā tūtohinga

Key observations and recommendations



Observation #1 | Greater clarity/guidance is required to support targeted engagement with individual iwi to achieve Treaty relationship objectives in decision making

Priority rating | **High**

Management response

Owner(s):

Director Governance & CCO Partnerships, GM Ngā Mātārae, and Head of Māori Strategic Relationships and Partnerships

Agreed action:

We agree with the recommendations. We will continue to progress the relationship agreements with mana whenua iwi and mataawaka. A focus on providing targeted engagement guidance and advice will be a high priority for Māori relationship and engagement work programmes.

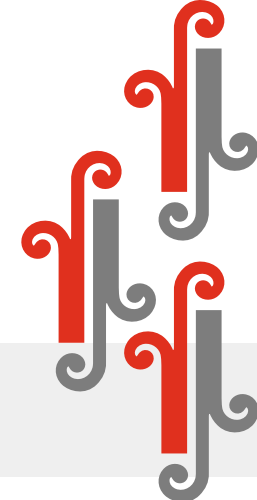
Completion date:

To be finalised through the Treaty Audit Response Work Programme.



Ngā kitenga matua me ngā tūtohinga

Key observations and recommendations



Observation #2 | Clearer guidance, training and increased capability/capacity is required to improve the quality of Māori Impact Statements

Priority rating | **Moderate**

Background

Māori Impact Statements (MIS) are required as part of reports that are to be submitted to Council Committees. The Quality Advice team has developed general guidance and numerous resources on report writing including MIS. It is noted the Quality Advice programme is a skills development and culture change programme, it focuses on helping Council staff understand what good advice looks like in practice and assisting them to give effect to the standards through training, guidance and tools.

High quality MIS are integral for good governance decision making. They can share the plan for Māori engagement, what engagement has occurred to date and how the particular project has/will impact Māori. They evidence whether effective or ineffective engagement has occurred and demonstrate Māori participation in the decision making process itself. If effective engagement has occurred then the quality of the MIS will reflect this and vice versa if ineffective engagement has occurred. We acknowledge that NZIER review MIS as part of the annual report review process with the results of the latest review to be received in October 2021.

We note that MIS are required for all Committees at the Council and are also a requirement as part of CCO Board reporting. We have only examined Statements in detail for the Council although have heard similar sentiments across the broader Council group. The following observations should be read within this context.

Detailed observation

We observed the following weaknesses within this area:

1. There is general guidance in place, however there is opportunity for improvement on the content and execution of that guidance to ensure consistency across its application. Specifically, the Quality Advice Standards and Implication for Māori Standards do not explicitly reference to the Local Government Act 2002 obligations. In particular those provisions within the Act that require the Council to provide opportunities and processes to enable Māori to contribute to decision making processes. As a result, the Standards do not clearly guide how these provisions will be met.

Detailed observation

2. MIS are a quality advice tool that supports governance in decision making. We noted in the MIS examined there were examples where limited narrative on risks or considerations relating to Māori and the importance of engagement with Māori. To some extent this demonstrates and/or highlights that in practice, the implementation of quality assurance (quality control mechanisms) is inconsistent across report reviewers.
3. The capability of report writers and reviewers is not consistent across the Council. Report writers are not always fully equipped with the right level of training to ensure high quality MIS are produce to inform decision making.

It follows that in the sample we examined, there were varying levels of quality in the MIS produced.

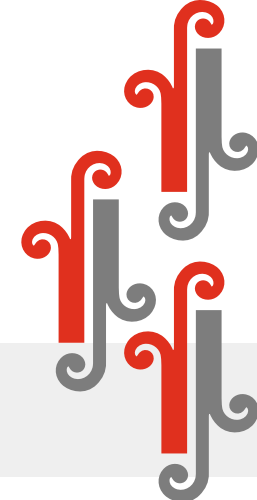
Risk / Implication

An inability to be able to clearly articulate the considerations/impacts on Māori and/or how Council group has given effect to statutory obligations can hamper effective decision making and thus potentially result in outcomes for Māori in Tāmaki Makaurau not being achieved.



Ngā kitenga matua me ngā tūtohinga

Key observations and recommendations



Observation #2 | Clearer guidance, training and increased capability/capacity is required to improve the quality of Māori Impact Statements

Priority rating | **Moderate**

Recommendation

We acknowledge the limited Quality Advice people resource available to the Council presently. Management have an opportunity to uplift the maturity of processes and controls that form part of the development of MIS by:

- 2.1.** Including in the Quality Advice Standards and Implication for Māori Standards explicit reference to the Local Government Act 2002 obligations. In particular those provisions within the Act that require the Council to provide opportunities and processes to enable Māori to contribute to decision making processes, and why this is important.
- 2.2.** Including in the 'Standards' and 'Guidance' documents how guidance documents relate to one another. This will help staff understand the interconnected relationship between these documents and therefore give clearer direction for application.
- 2.3.** Developing clearer guidance on the application of Quality Advice Standards and Implication for Māori Standards: We understand when assessing the quality of MIS this is considered in the context and complexity of the relevant project/decision. We recommend having clearer guidance and criteria on how to apply and scale advice appropriately, relative to the nature and extent of the project/decision.
- 2.4.** Building capability/capacity of report writers and reviewers through strengthening/uplifting existing training programmes and targeting the content of training to staff (as relevant to their role in MIS): Training should cover the Council's Treaty obligations, explain how to meet the provisions noted above, good practices for MIS and how these must be used concurrently. This will equip staff with purposeful understanding of MIS, tools and resources to empower them to write/review high quality statements. This should form part of the baseline training requirements referred to in Observation #3, recommendation 1.

2.5. Having a consistent implementation of high quality assurance across report reviewers (particularly for MIS), ensures reports are meeting quality advice standards. This will clearly signal the Council's stance on driving for high quality information for impacts on Māori and to support and inform decision making. This will also demonstrate the Council's commitment to strive for excellence and further advance its maturity.

Management response

Owner(s):

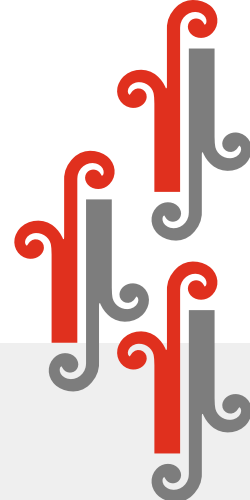
Director Governance & CCO Partnerships, Manager Governance Services

Agreed action:

We agree with the recommendations. In addition to strengthening relevant guidance and training, we will promote the 'Implications for Maori' standards for advice amongst report reviewers and work to build consistent reviewing practices across the organisation. We note there are interdependencies across other Treaty audit recommendations and will ensure a cohesive and collaborative approach is undertaken where needed.

Completion date:

To be finalised through the Treaty Audit Response Work Programme.



Ngā kitenga matua me ngā tūtohinga

Key observations and recommendations

Observation #3 | Minimum baseline training and additional data points are required to improve measurement and reporting of staff capability to deliver Treaty commitments and statutory responsibilities to Māori

Priority rating | **Moderate**

Background

In enabling staff and the Council to achieve Treaty relationship objectives as required through the Local Government Act 2002 and other legislation, and to support the delivery of the Council's outcomes for Māori, the Council needs to ensure its staff have the skills needed to do this. Accordingly, the measurement and reporting of staff capability is critical so the Council can demonstrate how it is meeting these requirements.

Pleasingly, the Council have developed and implemented a range of initiatives to help lift the awareness and capability of its staff to execute on their Treaty commitments and statutory responsibilities to Māori (as articulated in the Council's Te Tiriti Charter principle and relevant policies). These include:

- Induction training for all Council staff, which includes one hour on Treaty commitments and statutory responsibilities to Māori.
- Ngā Kete Akoranga (NKA) training programme, which includes tiered foundational training modules (Treaty history, relevant legislation for local government, and te reo) which is optionally available to all Council group staff.
 - Importantly, KOTM will include a measure for the *number of staff and elected members that participate in Council supported Māori and Te Tiriti learning programmes*.
- 6-month post-training questionnaire for staff to self-identify if they have regressed in their capability since completing a NKA module.
- Monthly reporting provided to each directorate on the number of staff who have completed a NKA module in the period.

Note that the scope of our assessment in this area was limited to Auckland Council only and not CCOs, and therefore this observation and recommendation relates to Auckland Council only.

Detailed observation

Anecdotally, the Council's organisational capability around te ao Māori (Māori culture and values) and Te Tiriti o Waitangi/The Treaty of Waitangi has lifted since the 2018 Treaty Audit.

However, the Council is unable to consistently measure and report on staff capability in this space because of four gaps:

1. A minimum mandatory training curriculum is not in place to ensure a baseline level of understanding, for staff that require this capability.
2. Assessments are not included as part of the NKA course completion, to help evidence training outcome achievement.
3. No broader measurement is undertaken (i.e. self-assessment) of staff capability to deliver on Treaty commitments and statutory responsibilities to Māori.
4. Only limited processes are in place to inform training needs and assess capability growth or regression.

We acknowledge some reporting is available on the number of Council staff who have attended one of the optional NKA training modules. However, this reporting is limited in nature (i.e. only focuses on the number of course attendees per month) and it does not include details of CCO staff attendance.

Risk / Implication

Without a baseline understanding and limited data to inform capability levels and related decisions there is a reduced ability for the Council to determine (based on evidence) that their staff have the capability to execute on their Treaty commitments and statutory responsibilities to Māori; which in turn increases the likelihood of staff not being able to deliver on the Council's intended Māori outcomes.



Ngā kitenga matua me ngā tūtohinga

Key observations and recommendations



Observation #3 | Minimum baseline training and additional data points are required to improve measurement and reporting of staff capability to deliver Treaty commitments and statutory responsibilities to Māori

Priority rating | **Moderate**

Recommendation

Management can uplift the maturity of processes and controls to determine/inform, drive and evidence staff capability (to execute their Treaty commitments and statutory responsibilities to Māori) by:

3.1. Using the NKA programme as a base, identify the minimum baseline training required for Council staff that have a role in responding to Māori, and set that training as mandatory for those roles. This minimum baseline training should be expanded to include:

- An annual refresher for staff that have Māori outcome responsibilities, tailored for each seniority / leadership level's Māori outcome responsibilities.
- Milestone progressions (e.g. promotion to People Leader), which should include content to help the attendee understand the changes in their Māori outcome responsibilities (as defined in the position descriptions).

3.2. Improving data capture to inform capability growth and needs. Specifically:

- Including assessments as part of NKA modules to help evidence training outcome achievement.
- Reporting on the number of staff who complete multiple / subsequent levels of NKA training courses in a period. This reporting should include analysis of the attending staff member's seniority / role.
- Develop a survey for staff to self-assess their awareness of the Māori outcomes framework and capability to execute on their Treaty commitments and statutory responsibilities to Māori.
- Undertaking periodic training needs assessments to help ensure the training programme is fully integrated and aligned with Māori responsiveness programmes, guidelines, and legislative requirements at all levels of the Council.

These recommendations should then feed into the refresh of the Council's Māori employment strategy (i.e. Measures and Actions for High Impact (MAHI) strategy).

Management response

Owner(s):

Deputy Chief Executive, Māori Outcome Lead – Group Services

Agreed action:

We agree with the recommendations and will develop actions to address these through the MAHI Strategy and Implementation Plan refresh. A cultural competency framework will identify relevant roles, set baseline knowledge and competencies for these roles, develop training modules in response to training need assessments, and establish a reporting framework to inform decision-making and evaluate outcomes.

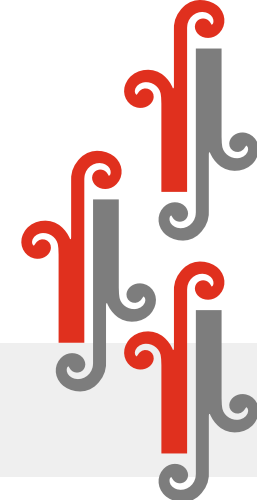
Completion date:

To be finalised through the Treaty Audit Response Work Programme.



Ngā kitenga matua me ngā tūtohinga

Key observations and recommendations



Observation #4 | Reporting requires comparative period data and targets to better inform directorate recruitment and progression decision-making

Priority rating | **Moderate**

Background

In meeting the Local Government Act 2002 Schedule 7 s36(1) and (2)(d), the Council should ensure equity in recruitment and progression decisions and support the need for greater involvement of Māori in local government employment. Accordingly, the measurement and reporting of Māori staff recruitment and progression is critical so the Council can demonstrate how it is meeting this legislative requirement.

Since the last Audit, the Council have made progress in defining and elevating roles that drive the delivery of Māori outcomes within the organisational structure.

Specifically, the:

- elevation of the GM of Māori Outcomes to the Executive Leadership Team (Tier 2), accompanied by a new title (Tumuaki Huangā Māori) and position description to reflect the director level responsibility.
- establishment of Māori Outcome Leads (Tier 4) for the Customer & Community Services, Group Services, Regulatory Services, Infrastructure & Environmental Services, and Chief Planning Office directorates. Ngā Mātārae (particularly the Māori Strategic Outcomes team) provides support to the two directorates without a Māori Outcomes Lead (i.e. Finance and Governance).
- development of tiered Māori outcomes descriptors (i.e. expected contribution and outcomes) for position descriptions, aligned to the roles seniority.
- development of Māori staff demographic (e.g. headcount, gender, age, role seniority) dashboards, leveraging self-identified ethnicity data.

Detailed observation

Each directorate is responsible for its own strategic recruitment and development of Māori staff, supported by the Council's Māori employment strategy (currently being refreshed). For example, the recent restructure of Customer and Community Services (CCS) enabled the development of Māori staff progression pathways and recruitment for Māori specialist roles.

However, the monthly staff demographic reporting used by the directorates in recruitment and progression decision-making is a point-in-time snapshot and does not include:

- comparative period data (e.g. current vs prior month)
- trend analyses (e.g. month-on-month or quarter-on-quarter changes)
- progress against targets based on KOTM. We acknowledge that these targets are being set currently, for measurement from FY22.

Accordingly, the reporting is limited in its ability to inform recruitment or progression decision-making.

Risk / Implication

Without enhanced reporting (i.e. including comparative period data, trend analyses, and progress against targets) there is an increased likelihood of directorates making ill-informed recruitment and development decisions. For example, not actively recruiting for Māori staff when the directorate is off-target because reporting is not available.

Importantly, where individual directorates fail to meet their targets for Māori staff or Māori staff in leadership positions, it impacts the Council's ability to deliver on KOTM performance outcomes.



Ngā kitenga matua me ngā tūtohinga

Key observations and recommendations



Observation #4 | Reporting requires comparative period data and targets to better inform directorate recruitment and progression decision-making

Priority rating | **Moderate**

Recommendation

Management advised that work is underway which should contribute to successful outcomes for the recruitment and development of Māori staff. However, given the work is still in progress we have not been able to assess the details, which are as follows.

- Applying the learnings from the CCS restructure in establishing Māori progression pathways throughout the other directorates.
- Refreshing diversity and inclusion targets (as KOTM performance measures) for Māori staff in leadership positions. We understand the KOTM measures are at a Council level and will be adopted within individual directorate's Māori Responsiveness Plans.
- Adoption of a strategic workforce planning model for recruitment and development needs. Māori outcomes will form one component of this model adoption.

In addition to progressing these initiatives, management should:

4.1. Confirm that the learnings and good practices from the CCS progression pathway establishment have been shared and applied.

4.2. Enhance the Māori staff demographic reporting which supports directorates in their recruitment and progression decision-making. Specifically, the Māori staff demographics dashboards should be enhanced to include:

- comparative period data (current vs prior month)
- trend analyses (month-on-month or quarter-on-quarter changes)
- progress against targets (aligned to KOTM).

Importantly, these enhancements should also:

- feed into the refresh of the Council's Māori employment strategy (i.e. Measures and Actions for High Impact (MAHI) strategy).
- improve the Council wide measurement and reporting against the empowered organisation measures in KOTM.

Management response

Owner(s):

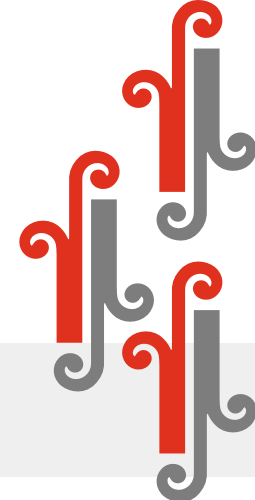
Deputy Chief Executive, Māori Outcome Lead – Group Services

Agreed action:

We agree with the recommendations and will develop actions to address these through the MAHI Strategy and Implementation Plan refresh. We are working with Workforce Analytics and Systems to improve the Māori staff demographic reporting to support decision making and inform progress towards achieving our targets (under the Chief Executive's Performance Objectives and Kia Ora Tāmaki Makaurau).

Completion date:

To be finalised through the Treaty Audit Response Work Programme.



Ngā kitenga matua me ngā tūtohinga

Key observations and recommendations

Observation #5 | Consistent Māori Responsiveness Plan action tracking and monitoring is required to enable 'course correction'

Priority rating | **Moderate**

Background

Māori Responsiveness Plans ("MRPs") serve as an enabler for the Council group to adopt a more mature approach to Māori responsiveness. The Council group's MRPs are a key mechanism underpinning KOTM. Accordingly, the monitoring of MRP actions is critical for the Council group to track and deliver on KOTM outcomes.

The 2018 Treaty Audit recommendations (#6 and #7) around MRP monitoring have not yet been completely addressed. However, we acknowledge the remediation forms part of the Treaty Audit Work Programme, overseen by the Waharoa (with an expected due date of 31 July 2021).

Additionally, we acknowledge the remediation progress achieved to date, including:

- Sharing of refreshed guidance on how to prepare a MRP, including how to align them to divisional or directorate business planning cycles.
- The Legal Services team developing a summary of the Council's legal obligations relating to Māori, to assist directorates in their own self-assessments when developing an MRP.
- Development of the MRP business planning template, which provides an outline for defining measures of success; linked to key deliverables and mana outcomes.
- Evolution from MRPs being defined only at a business unit level to being in development for each Council directorate and substantive CCO. Importantly, alignment with KOTM has been a key principle in the development or refresh of these MRPs. Including, the identification of quantifiable metrics to inform the KOTM outcome measures.

Detailed observation

Similar to the 2018 Treaty Audit, consistent and regular MRP action tracking and monitoring is not yet in place. This is evident in the sample that we looked at:

- People & Performance - monitoring of MRP actions has not occurred since February 2020. We were advised this occurred because of the restructure into the newly formed Group Services, which necessitated a new MRP.
- Watercare - monitoring of MRP actions occurs through qualitative updates to the Watercare CEO and Board.
- Customer and Community Services (CCS) - monitoring of MRP actions has focused on Māori outcomes portfolio spend. However, this has been expanded to align with the new KOTM measures.

We were advised the Council's intent is to deliver on the Chief Executive's performance objective* by incorporating MRP action tracking into the Council's Integrated Performance Framework; which overarches business and team planning, individual performance metrics, and directorate performance through scorecarding.

Given the monitoring process is still being developed, we have not been able to assess the design or operation of the monitoring controls and associated decision-making. However, we agree with the design principles, intent to align with existing business unit planning cycles, and the expected oversight role that Ngā Mātārae will have.

Risk / Implication

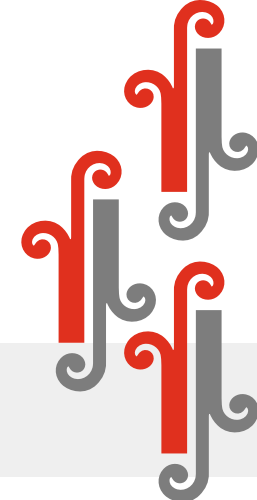
Without formal tracking and monitoring of progress to implement MRP actions, there is an increased risk that agreed actions are not delivered as intended. This impacts on the ability to 'course correct' and ultimately could impact on the Council group's ability to achieve KOTM outcomes.

* Applicable CE FY22 performance objective: "Kia Ora Tāmaki Makaurau Framework embedded across the council through Māori Responsiveness Plan delivery".



Ngā kitenga matua me ngā tūtohinga

Key observations and recommendations



Observation #5 | Consistent Māori Responsiveness Plan action tracking and monitoring is required to enable 'course correction'

Priority rating | **Moderate**

Recommendation

5.1 Management should (at a directorate or CCO level) consistently monitor and report on MRP initiative progress. As intended by management in addressing 2018 Treaty Audit recommendations (#6 and #7) around MRP monitoring, we would recommend monitoring aligns to quarterly business unit planning cycles.

Alignment to existing planning and prioritisation cycles, performance frameworks, and Council-wide reporting should help drive the achievement of MRP initiatives and enable course correction where required.

Details to monitor should include:

- progress on milestones
- forecast completion of actions against plan (and any shifting due dates)
- actuals versus budget
- key risks/issues.

Importantly, successful delivery of MRP actions will contribute to the Council group's delivery of the Māori outcomes identified in KOTM.

Management response

Owner(s):

Director Governance & CCO Partnerships, GM Ngā Mātārae, Māori Outcome Lead – Group Services

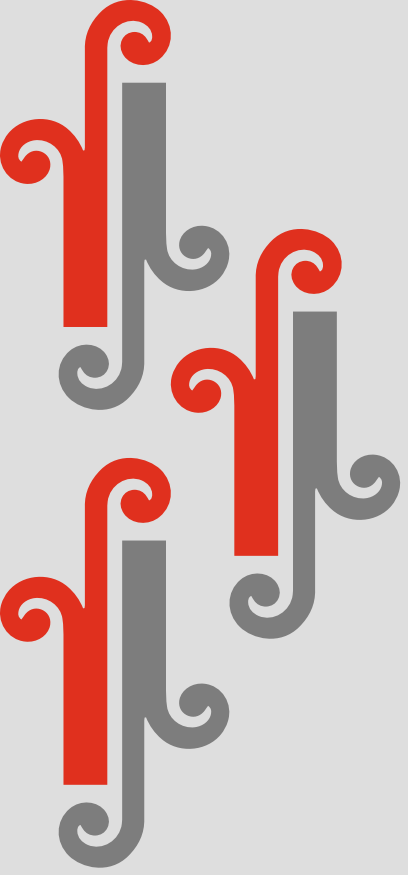
Agreed action:

We agree with the recommendations. We will continue to develop the Māori Responsiveness Plan (MRP) guidance and embed the MRP reporting and monitoring framework. We also note the existing relationship of these recommendations to:

- 2018 Treaty Audit recommendations 6 & 7
- 2020 CCO review recommendations 36 - 38.

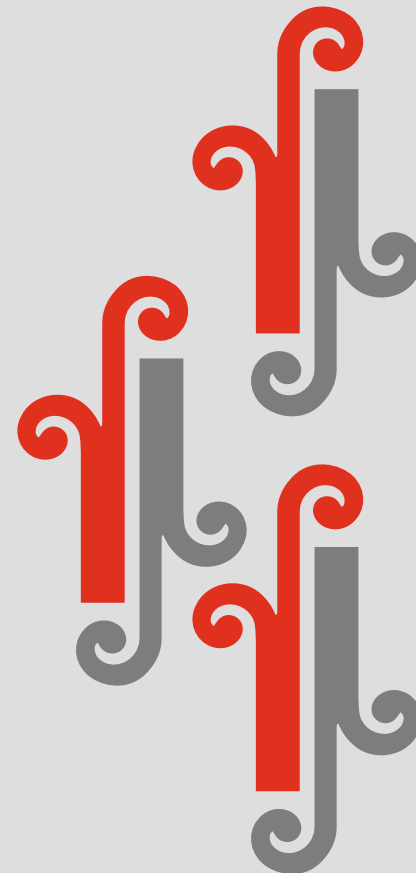
Completion date:


To be finalised through the Treaty Audit Response Work Programme.



04

Ngā tāpiritanga
Appendices





Ngā mahi me te aronga o te Poari ā-Ture Māori Motuhake | Appendix A: Role and purpose of the Board

The role and purpose of the Independent Māori Statutory Board

We acknowledge the purpose of the Board. You exist to assist the Council group to make decisions, perform functions and exercise powers by:

- promoting cultural, economic, environmental and social issues of significance for mana whenua and mātāwaka of Tāmaki Makaurau
- ensuring the Council group acts in accordance with statutory provisions referring to the Treaty/Te Tiriti.

The Board also has general functions:

- to develop a schedule of issues of significance for mana whenua and mātāwaka of Tāmaki Makaurau, and give a priority to each issue, to guide the Board in carrying out its purpose
- to work with the Council group on the design and execution of documents and processes to implement the Council group's statutory responsibilities toward mana whenua and mātāwaka of Tāmaki Makaurau.

The Board has developed key working documents to enable and support the achievement of this purpose, in particular:

- the Schedule of Issues of Significance
- the Māori Plan for Tāmaki Makaurau
- Te Tiriti o Waitangi Best Practice Audit Approach (updated in 2014) and Recommended Audit Plan, together Te Tiriti Audit Framework
- Te Tiriti o Waitangi Audit Detailed Reports 2012, 2015 and 2018
- Reports on the Independent Assessment of Expenditure incurred by Auckland Council to achieve Māori Outcomes.

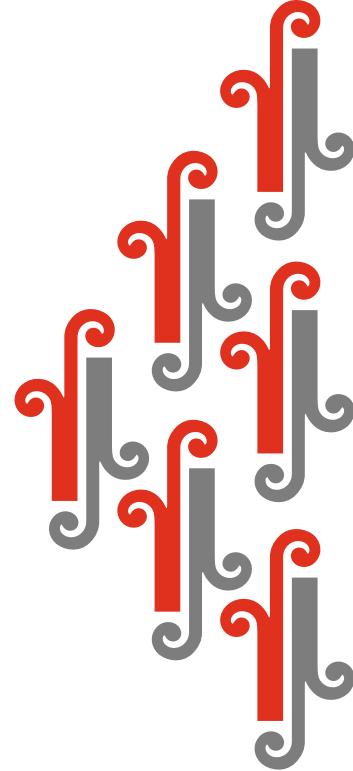
How the Audit supports the Board's role and purpose

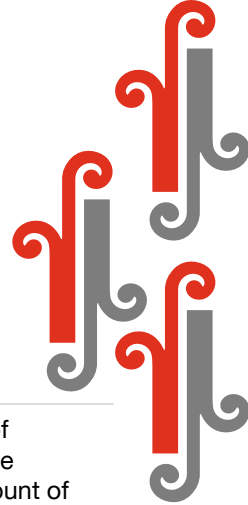
Te Tiriti Audit Framework directly supports the second aspect of the Board's purpose as it provides the Board with a framework for assessing the Council group's performance in acting in accordance with statutory references to the Treaty/Te Tiriti and statutory responsibilities to Māori.

Te Tiriti Audit Approach covers the full legislative framework which impacts upon the Council group as determined by the Board in conjunction with their legal advisors Atkins Holm Majurey Ltd ("AHM") with input from the Council's legal team.

The Board and Council group developed Te Tiriti Audit Approach with a view to establishing a detailed baseline from which the Council group could readily establish a new, more robust approach to respond to its statutory responsibilities to Māori. As such, this represents an agreed view on what would be considered expected good practice against which Council could be assessed through the Audit.

The subset of the legislative framework to be included in any audit is a matter for the Board to determine. The major driver for scope is the legislative requirements deemed high priority. High priority is defined as a legislative requirement that if not complied with, would have high impact to Māori, and/or legislation for which there is an increased likelihood of non-compliance or gaps in existing organisational processes.





Te awhe me te ara whakamua

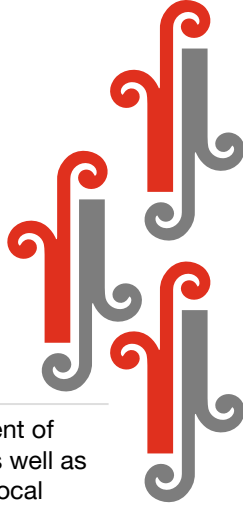
Appendix B: Scope and approach

Theme	Scope	Relevant legislative provisions
1 Mana whenua participation in decision-making processes (for decisions made at a governance level)	To assess the design and operation of key controls with the policy and guidance for mana whenua participation in a sample of decision making processes: <ol style="list-style-type: none">1. Planning Committee - Waiheke Area Plan (with a focus on key positions taken in the key stages of the area plan process (eg workshops with community members) and then back to Committee)2. Finance and Performance - Priorities in the Annual Budget/Long-term Plan consultation (2021) – Puhinui Bus and Rail Exchange (South)3. Auckland Unlimited - ATEED's Covid19 Recovery Plan (with a focus on how Mana Whenua and mātāwaka were engaged in the development of this plan)4. Auckland Transport - MRP projects (focus on those that enable expression of Māori identity) and decisions on these at a governance level5. Eke Panuku - Kia Puāwai a Pukekohe (Unlock Pukekohe Project Plan)	Local Government Act 2002 (LGA), s4: Treaty of Waitangi – In order to recognise and respect the Crown's responsibility to take appropriate account of the principles of the Treaty of Waitangi and to maintain and improve opportunities for Māori to contribute to local government decision-making processes, Parts 2 and 6 provide principles and requirements for local authorities that are intended to facilitate participation by Māori in local authority decision-making processes.
2 Council processes that facilitate and provide opportunities for Māori to contribute to decision-making processes	To assess the design and operation of key processes the Council have to determine how they will seek contributions from Māori to decision making processes, including	Parts 2 and 6 of the Local Government Act 2002: s 14(1)(d) – Council principle is that it should provide opportunities for Māori to contribute to its decision-making processes s81 – Council required to establish and maintain processes to enable contributions to decision making processes by Māori. ss 82(1)-(2) – Council required to have processes in place to consult with Māori.
3 Council's own quality assurance mechanisms over Māori Impact Statements in reports to Committees	To assess the design and operation of the process and key controls within the quality advice programme run by Council, specifically those relating to the use of Māori Impact Standards which guide the development of Māori Impact Statements. This includes assessing whether Council's own quality assurance controls over reports to Committees are designed and operating effectively to ensure the reports meet quality criteria and legislative responsibilities.	As above.



Te awhe me te ara whakamua

Appendix B: Scope and approach

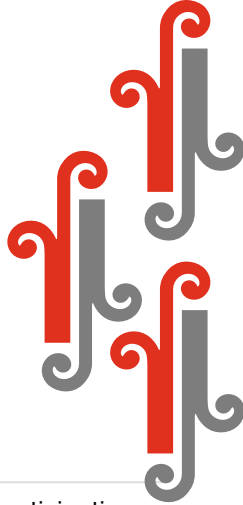


Theme	Scope	Relevant legislative provisions
4 Clarity and consistency of organisational leadership and direction setting for the organisation to be Māori responsive and achieve Māori outcomes	To assess the clarity and consistency of organisational leadership and direction setting for the organisation to be Māori responsive and achieve Māori outcomes.	This is a key platform to support the achievement of legislative obligations to Māori for all themes as well as Local Government Act 2002, schedule 7, s36 Local authority to be good employer: ... For the purposes of this clause, a good employer means an employer who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment, including provisions requiring— ... (d) recognition of— (i) the aims and aspirations of Māori; and (ii) the employment requirements of Māori; and (iii) the need for greater involvement of Māori in local government employment; ...
5 The framework for managing Māori Responsiveness Plans (MRPs), 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.	To assess the operation of key controls in the MRP framework and plans, in achieving improvement in Māori engagement in local government processes. This includes assessing processes for tracking and monitoring of MRP's performance.	This is a key platform to support the achievement of all legislative obligations to Māori.



Ngā hoa kua oti te arotake

Appendix C: Audit stakeholders engaged



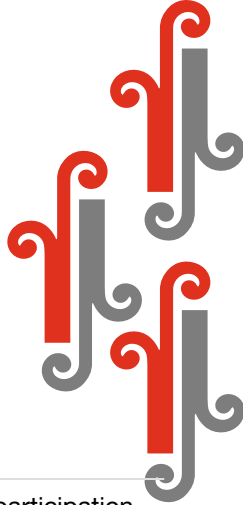
Stakeholder	Role	Theme covered
Jim Stabback	Chief Executive Officer (Auckland Council)	4. Organisational Capability
Shane Ellison	Chief Executive Officer (Auckland Transport)	1. Mana whenua participation in decision-making at a governance level)
Nick Hill	Chief Executive Officer (Auckland Unlimited)	1. Mana whenua participation in decision-making at a governance level)
David Rankin	Chief Executive Officer (Eke Panuku Development Auckland)	1. Mana whenua participation in decision-making at a governance level)
Patricia Reade	Deputy Chief Executive (Auckland Council)	4. Organisational Capability
Dr Claudia Wyss	Director Customer and Community Services	5. Maori Responsiveness Plans
Simone Andersen	Acting GM Māori Outcomes: Ngā Mātārae	2. Council facilitation of Māori in decision making 4. Organisational Capability
Megan Tyler	Chief of Strategy and Lead Officer for Planning Committee	1. Mana whenua participation in decision-making at a governance level)

Stakeholder	Role	Theme covered
Peter Gudsell	Group Chief Financial Officer - Finance and Performance Committee	1. Mana whenua participation in decision-making at a governance level)
Phil Wilson	Director Governance and CCO Partnerships	2. Council facilitation of Māori in decision making
Karen Wilson	Co-Chair Mana Whenua Kaitiaki Forum	2. Council facilitation of Māori in decision making
Angelika Cutler	GM Community & Stakeholder Relations (Eke Panuku Development Auckland)	1. Mana whenua participation in decision-making at a governance level)
Daniel Haines	Head of Maori Outcomes (Eke Panuku Development Auckland)	1. Mana whenua participation in decision-making at a governance level)
John Duguid	General Manager of Plans and Places	1. Mana whenua participation in decision-making at a governance level)
Kenneth Aiolupotea	General Manager Democracy and Engagement	2. Council facilitation of Māori in decision making
Edwina Merito	Head of Māori Outcomes and Relationships (Auckland Unlimited)	1. Mana whenua participation in decision-making at a governance level)



Ngā hoa kua oti te arotake

Appendix C: Audit stakeholders engaged



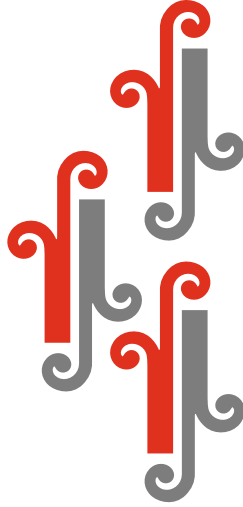
Stakeholder	Role	Theme covered
James Robinson	Head of Strategy & Planning (Auckland Unlimited)	1. Mana whenua participation in decision-making at a governance level)
Lou-Ann Ballantyne	Acting Head of Māori Strategic Outcomes	2. Council facilitation of Māori in decision making 3. Council's own quality assurance effectiveness of reports to the committee 5. Maori Responsiveness Plans
Lillian Tahuri	Head of Māori Engagement (Auckland Transport)	1. Mana whenua participation in decision-making at a governance level)
Wally Thomas	Executive General Manager Stakeholder, Communities & Communication	1. Mana whenua participation in decision-making at a governance level)
Kerri Foote	Executive Officer - Finance Division	1. Mana whenua participation in decision-making at a governance level)

Stakeholder	Role	Theme covered
Tipa Compain	Head of Strategic Relationships and Participation	1. Mana whenua participation in decision-making at a governance level) 2. Council facilitation of Māori in decision making
Kim Bellingham	Lead Officer - Mana Whenua Kaitiaki Forum	2. Council facilitation of Māori in decision making
Judith Webster	Manager, Governance Capacity	3. Council's own quality assurance effectiveness of reports to the committee
Richard Waiwai	Poutiaki Tikanga Māori, Principal Advisor, Watercare	5. Maori Responsiveness Plans
Bruce Jamieson	Business Services Manager (Auckland Unlimited)	1. Mana whenua participation in decision-making at a governance level)



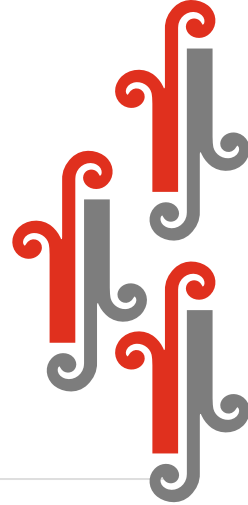
Ngā hoa kua oti te arotake

Appendix C: Audit stakeholders engaged



Stakeholder	Role	Theme covered
Josie McKay	Principal, Quality Advice	3. Council's own quality assurance effectiveness of reports to the committee
Chelsea Natana	People & Culture Māori Outcomes Lead	4. Organisational Capability 5. Maori Responsiveness Plans
Warren Maclellan	Manager Planning – Regional, North, West & Islands	1. Mana whenua participation in decision-making at a governance level)
Jane Aickin	Māori Outcomes Lead CCS	5. Maori Responsiveness Plans
Ashley Walker	Māori Outcomes Adviser	5. Maori Responsiveness Plans

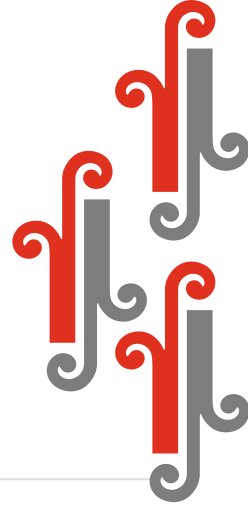




Ngā tuhinga matua i tiro tiro

Appendix D: Key documents inspected

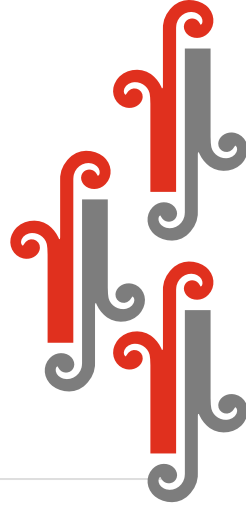
Area	Documents inspected	Area	Documents inspected
Mana whenua participation in decision-making	<ul style="list-style-type: none">• Southern Table Hui - Southwest Gateway Programme Minutes 24 September 2020• Southern Table Hui - Southwest Gateway Programme Minutes 25 February 2021• Southern Table Hui - Southwest Gateway Programme Minutes and Action Points 29 April 2021• Quarterly Performance Report 31 December 2020• Quarterly Performance Report 31 March 2021• Auckland Transport Statement of Intent 2020 - 2023• Auckland Transport Māori Responsiveness Plan September 2017• Auckland Transport Māori Responsiveness Plan Board Paper• Taki Hua Economic Summit 2020 Outcomes Report• Māori Responsiveness Plan Update for November Board Meeting 28 October 2019• Auckland Unlimited Taki Hua Strategy 2 March 2021• Statement of Expectations 19 April 2021• Auckland Unlimited Board Paper Māori Economy Phase One• CCO Accounting Policy• Destination AKL Recovery Plan 4 June 2020• Auckland Unlimited Statement of Intent 2020 - 2023 1 December 2020	Mana whenua participation in decision-making	<ul style="list-style-type: none">• Draft SOE for board feedback• Governance Manual for substantive CCOs October 2019• Māori Outcomes - canvas guide• Economic Impact Māori Outcomes 19 May 2020• RFA Māori Responsiveness Plan - Mahere Aronga Māori Nov 2018.pdf• 10 year Budget Road Map 2021 - 2031• 10 year Budget Road Map 2021 - 2031 Consultation Document• Kia Ora Tāmaki Makaurau• Eke Panuku Terms of Reference 15 December 2015• Memo adjusting mana whenua engagement fees 25 February 2021• Pukekohe HLPP Summary• Panuku - Pukekohe High Level Project Plan



Ngā tuhinga matua i tiro tiro

Appendix D: Key documents inspected

Area	Documents inspected	Area	Documents inspected
Mana whenua participation in decision-making (continued)	<ul style="list-style-type: none">• Selecting Development Partners Policy 13 September 2018• Kia Puawai a Pukekohe Project Vision January 2020• Mana Whenua Outcomes Framework 9 June 2020• Pukekohe Programme Business Case Overview 23 May 2020• Pukekohe hui & hikoi 8 December 2020• Pukekohe hui & hikoi 16 March 2021• Pukekohe Public Realm Project Hui 16 February 2021• Mana whenua hui minutes 16 February 2021 and 16 March 2021• Draft Waiheke Area Plan May 2020• Draft Waiheke Area Plan July 2020• Area Plan Minutes 14 March 2019• Area Plan Minutes 13 June 2019• Area Plan Minutes 27 June 2019• Ngāi Tai ki Tāmaki CVA for the Waiheke Island Area Plan April 2020• Workshop minutes 17 December 2020• Workshop minutes 14 March 2019 Waters• Workshop summary and actions 31 January 2019 General• Auckland Council Group• Māori Outcomes Report 2019-2020	Council facilitation of Māori in decision-making	<ul style="list-style-type: none">• Auckland Council Governance Manual 12 January 2021• Council Māori Participation June 2017• Governing Body Terms of Reference 2019-2022• Māori Outcomes Steering Group (MOSG) Terms of Reference• Significance and Engagement Policy December 2014• Strategic Māori Relationships & Participation - Te Hōanga update 15 June 2021• Tāmaki Makaurau Mana Whenua Forum - Terms of Reference



Ngā tuhinga matua i tiro tiro

Appendix D: Key documents inspected

Area	Documents inspected	Area	Documents inspected
Council's own quality assurance effectiveness of reports to committee	<ul style="list-style-type: none">• Māori Impact Statements• Auckland Council Quality Advice Standards• Implications for Māori - standards for advice• Impact Assessment Guidance• Review brief MIS guidance• E&C Committee initiative Final Assessment Report• Quick guide - Reporting on impacts Hub version 13 November 2019• Basic series financial and Māori impact 16 November 2020• NZIER Report 2019• NZIER Report 2018• Elected Members Survey 2019 Full Report• Elected Members Survey 2019 Summary• Governing Body Terms of Reference• Draft MIS Workshop slides• Working text for Quality Advice Hub page - Māori impacts	Organisational Capability	<ul style="list-style-type: none">• Kia Ora Tāmaki Makaurau – Māori Outcomes Performance Measurement Framework• Auckland Council Charter Tā Tātou Kawenata• CE performance objectives• Deputy Chief Executive scorecard Q3 FY21• Letter from CE to CCO CEs regarding Kia Ora Tāmaki Makaurau• MAHI strategy 2017 – 2020: Māori Employment Strategy• MAHI strategy draft evaluation• Alignment of MAHI strategy to Our People Strategy• Māori Outcomes Position Description descriptors• Te Kupenga Māori staff capability matrix• Māori outcomes - Extended leadership group• Ngā Kete Akoranga Full Programme List• Ngā Kete Akoranga Strategy



Ngā tuhinga matua i tiro tiro

Appendix D: Key documents inspected

Area	Documents inspected	Area	Documents inspected
Organisational Capability (continued)	<ul style="list-style-type: none">• Ngā Kete Akoranga Updated Course Descriptions• Kia Ora Tāmaki Makaurau Measures 5 April 2021• Kia Ora Tāmaki Makaurau Measures 5 May 2021• Ngā Kete Akoranga Completion 1 Jan - 31 March 2021• PACE Minutes August 2020• Māori Outcomes Framework one pager 15 January 2021• Treaty audit approach - Organisational Capability 10 May 2020• CE performance objectives table• Kia Manawaroa Tātou Our Strategy 2022• Māori Outcomes Dashboard• Te Tiriti o Waitangi and our commitments to Māori guide• Waharoa Group Terms of Reference• We honour te Tiriti o Waitangi - Charter Principle 3 May 2021	Māori Responsiveness Plans	<ul style="list-style-type: none">• Karanga Atu! Karanga Mai! - An explanation• Watercare Services Limited MRP April 2018• Watercare Māori Outcomes Plan• People & Performances MRP 2018 - 2021• MRP register• Interim Māori Responsiveness Plan Guidance• MRP - Business Planning template• CCS Māori outcomes PowerBI dashboard• CCS Performance framework• Māori responsiveness toolkit• 24022021 Rec 6&7 (2021) - agreed at Waharoa 210310• Maori Responsiveness Plan legal assessment template Dec 2019 (002)• Audit and Risk presentation - MRP implementation and reporting• Watercare FINAL CE's Report - Public• Assessment Criteria for Māori Responsiveness Plans• Te Tiriti o Waitangi Audit Response Work Programme – Evidence Summary Evidence Summary for Rec 8 & 9 (2018) 19th August 2019

Kia ora rawa atu



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