

He māngai mō te iwi

Annual Report 2021/22



Independent Māori
Statutory Board



Rārangi Take

Contents

Ngā Whakatakanga Mission Statement	04
Tātou Tohu The Meaning Behind Our Logo	05
Tā Te Heamana Chairman's Report	07
Tā Te Pou Whakarae Board Chief Executive Report	11
Ngā Mema Board Members	15
Mō Mātou About Us	19
Kōkiri Paetae Advocacy Achievements For 2021/22, Issues Of Significance	20
Whakaarotau Rautaki Strategic Priorities	27
Governance And Board Meetings	43
Te Tahua Financial Statements	45

Ngā Whakatakanga

Mission Statement

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

Advancing the interests of
Māori in Tāmaki Makaurau

Tātou Tohu

The meaning behind our logo

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

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

The centre line (spine) represents the direction or goal Tāmaki Makaurau is working towards.

The many koru show how we are working together, forging a new unity.

The koru is the unfurling frond, symbolising new beginnings.





Te Pūrongo a te Heamana

Chairman's Report

Tuia i runga

Tuia i raro

Ka rongō te pō, Ka rongō te ao

Tangihia ngā mate tuatini o te tau kua pahemo

Okioki atu rā koutou i te māriri o te pō

Tātou ngā urupā o rātou mā

Tēnei au ka mihi, tēnei au ka tangi,

tēnei au ka whakamanawa i a koutou.

Tēna tātou katoa.

I acknowledge the leadership and resilience of my fellow Board members as we near the end of the Independent Māori Statutory Board's current three-year term. I thank the Board for their commitment to the kaupapa of enhancing outcomes for Māori throughout Tāmaki Makaurau. This tenure has been a significant period in the history of the Board, in particular by the challenges of the global Covid-19 pandemic.

Despite many disruptions, including New Zealand's most extended lockdown impacting Tāmaki Makaurau for nine months, the Board persevered and adapted to this new environment, with five of our eight board meetings hosted via Zoom. The Board also attended online Auckland Council committee meetings and continued to provide guidance and direction.

I also want to acknowledge the Secretariat, who also rose to meet the challenges of Covid-19 restrictions. Despite working in isolation for more than 100 days from August to December, they remained connected online and continued to provide consistent, quality policy advice to the Board. This timeframe extended to May due to the Covid-19 protection framework impacting on when the team could safely return to the office.

The Board's collective knowledge, experience and talent have contributed to another successful year where we have amplified our voice and increased Māori representation across the Council Group.

“First and foremost, wai is the basis of all life and is a taonga treasured by Māori. The health of the iwi is closely related to the health of the ocean, river and streams. Therefore, the Board demands strong leadership by Auckland Council to ensure holistic approaches to wai are achieved across the Council group,” David Taipari.

In my report, I will discuss three kaupapa, providing insight into our overarching strategy of advocating and promoting a raft of issues to Auckland Council. This report will give a glimpse into the breadth and depth of our mahi and actions.

First and foremost, wai is the basis of all life and is a taonga treasured by Māori. The health of the iwi is closely related to the health of the ocean, river and streams. Therefore, the Board demands strong leadership by Auckland Council to ensure holistic approaches to wai are achieved across the Council group. As part of our position paper on wai, we have grouped three significant kaupapa that we need to provide advocacy on: Three Waters Reform, National Policy Statement for Freshwater Management and the Auckland Water Strategy.

Our approach to wai provides an example of how the Board goes about our business, looking at matters through our Issues of Significance lens and our values. We then developed a Board position that groups related kaupapa and created an advocacy plan to ensure that mana whenua voices as Tiriti partners are not only sought after, but funded. In addition to this mahi, we have created a 25-point Board Action plan for Auckland Council, which we will monitor over the next four years.

Our advocacy did not stop there. Safe, affordable and reliable drinking water was at the top of the

Three Waters Reform advocated by the Minister of Local Government Nanaia Mahuta and central to our wai position. We sought greater clarity and representation of mana whenua in the Water Services Entities governance structure to ensure that the Māori voice and perspective is provided. We also recommended that Māori representation be empowered by having decision-making powers to ensure the principles of partnership, participation and protection under Te Tiriti o Waitangi are honoured. The Board met with Minister Mahuta to discuss our feedback and the representation of Māori in the Three Waters governance structures and other recommendations for consideration.

Secondly, the Board commissioned its fourth Te Tiriti o Waitangi Audit – He Waka Kōtuia of the Auckland Council. The audit reviews the legislative requirements or statutory references that, if not complied with, would have an undesirable effect on Māori.

With the national interest in Māori representation across Aotearoa, our advocacy ranges from increasing Māori representation at the Council level to gaining Māori on Council Controlled Organisations (CCO) and other local entities. A joint group of representatives from the Board and Auckland Councillors unanimously recommended a Royal Commission model at Auckland Council, which will include one mana whenua councillor

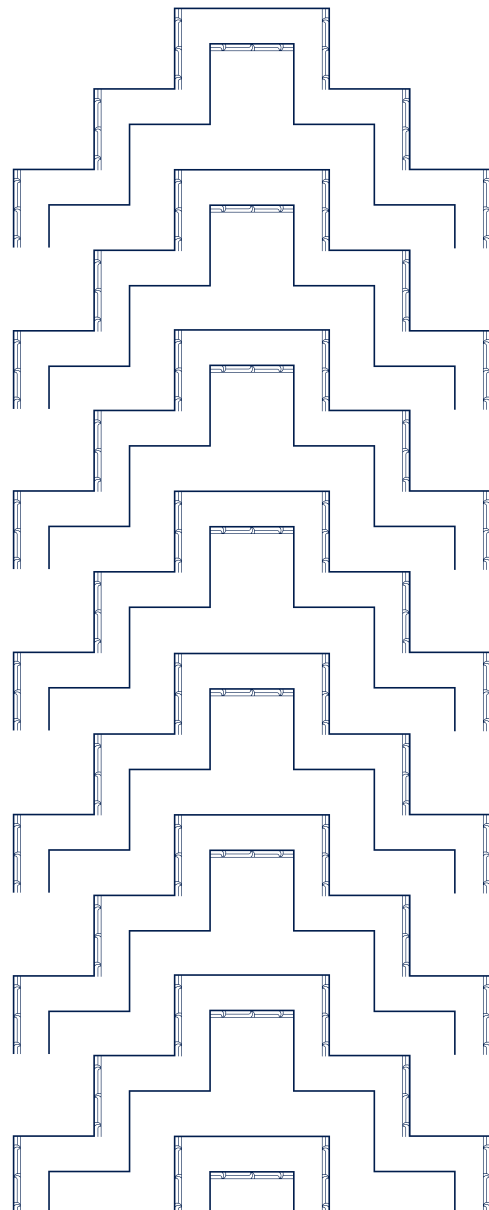


appointed by a mana whenua forum and two elected Māori councillors for a total of 23 councillors. Auckland Council's Governing Body will consider the recommendation in December 2022. A particular focus this year has been the appointment of Māori to Council Controlled Organisations. Currently, there are eight Māori directors on the CCO Boards and the Board was influential in their appointments and committed to continuing to advocate for an increase in the representation of Māori on all decision-making bodies which have a high impact on Māori in Tāmaki Makaurau.

Finally, I want to acknowledge Liane Ngamane for her contribution and service to the Board and Māori in Tāmaki Makaurau, her loss has been felt by many. Her legacy will continue to be seen in the years to come as she helped to shape Tāmaki Makaurau through the Unitary Plan and Auckland Plan. Moe mai rā e te huia kaimanawa Liane Ngamane.

Ngā manaakitanga

David Taipari
Te Heamana | Chairman





Te Pūrongo a te Pou Whakarae

Board Chief Executive report

Ko Mōkau ki runga

Ko Tāmaki ki raro

Ko Mangatoatoa ki waenganui.

Pare Hauraki, Pare Waikato

Te Kaokaoroa-o-Pātetere.

Ko Maniapoto i te uru.

E kokoia e ara e!

Pride and resilience are the two words that come to mind as I look back on the past 12-months and my second year as Chief Executive Officer of the Independent Māori Statutory Board.

The way the Board worked and communicated, despite a period of unprecedented challenges, is an achievement we can reflect on with pride. At the same time we have all shown resilience despite many tests, including the 107-day lockdown in Tāmaki Makaurau, due to Covid-19.

I am also proud of the Board and Secretariat for their grit and unwavering focus on advocacy for Māori within the Tāmaki Makaurau rohe. From challenging times, comes critical learnings for our future. We have emerged from this unusual year armed with even better tools to bring significant issues to the attention of the Auckland Council, increase strategic Māori procurement to deliver better outcomes for Māori and amplify the voice of Māori throughout government.

A particular focus of the Secretariat this year was to create an evaluation tool to measure the effectiveness of the Board across 19 key performance areas focused on enhancing Māori outcomes. The word ARO in te reo Māori means to pay attention and we will use the tool to understand how the Board achieves equity guided by the following whakatauki (proverb).

Me aro ki te hā o te mana orite.

Pay attention to the pursuit of equity.



Development of the ARO tool was undertaken by KPMG and approved by the Board in the month of May. We look forward to sharing the first report using the evaluation tool in 2023. ARO sits in alignment with the Board's social, cultural, economic and environment pou (pillars) and measures Māori wellbeing through the values of manaakitanga, wairuatanga, kaitiakitanga, rangatiratanga and whanaungatanga.

A thriving Māori business hub that features Māori professionals participating and securing mahi via the Auckland Council procurement process is a priority on the Board agenda. The Secretariat has worked with Auckland Council's procurement team to identify the number of Māori companies and professionals participating in procurement across the Council Group services. The involvement of the Secretariat was prudent and resulted in the discovery of an inability of the Council Group's procurement process to track the success rates of participating Māori companies and professionals.

Following on from the push for Māori business professionals is the Board's recent commission of a report investigating the Potential Māori Economic Growth within Tāmaki Makaurau. Further advocacy is expected within this space, with significant opportunities on the cards in areas like Māori hubs, incubators and accelerators committed to Māori development.

The Board is committed to the support of these initiatives throughout FY23. Māori need to be at the table when these and other important issues such as the Transport Emissions Reduction Plan, Climate Change and Te Reo Māori are under consideration. Our voice needs to be heard.

We are appreciative of those who have joined our Secretariat team, to support the kaupapa of Māori advocacy. The raft of skills and experience our new kaimahi bring with them are invaluable in ensuring the Board remains informed regarding social, economic, environmental and cultural issues for Māori.

In closing, I mihi to the Secretariat and thank the team for your mahi and your resilience. I also acknowledge the Board as their term comes to an end, for their wise counsel and expertise and bring our vision to life – Te tōnuitanga i ngā panga Māori i Tāmaki Makaurau.

Noho ora mai I te hauora, nā

A handwritten signature in blue ink, appearing to read 'Leesah Murray', written in a cursive style.

Leesah Murray
Te Pou Whakarae | Chief Executive Officer

Auckland Council

Committee Membership

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

David Taipari
Renata Blair

Council Controlled Organisation (CCO) Oversight Committee

David Taipari
Tau Henare

Te Kōmiti Whakarite Mahere Planning Committee

Karen Wilson
Liane Ngamane
Tau Henare

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

Glenn Wilcox
Mook Hohneck

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

Karen Wilson
Mook Hohneck
Glenn Wilcox

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

Glenn Wilcox
Tony Kake

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

David Taipari

Kōmiti o te Papa Rēhia o Pukekawa Auckland Domain Committee

Renata Blair
Tau Henare

Kōmiti Whakahaere ā-Ture Regulatory Committee

David Taipari
Glenn Wilcox

Kōmiti Mahi Āta Strategic Procurement Committee

Karen Wilson

Kōmiti Tiaki Pūtea Value for Money

Glenn Wilcox

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

David Taipari

Board appointments

to Panels (including Bylaws)

Transport Emissions Reference Group

David Taipari
Tau Henare

Activities in the Road Corridor Bylaw 2022

Glenn Wilcox (appointed in April 2022)

Future Development Strategy Steering Group

David Taipari (appointed in November 2021)

Property Maintenance and Nuisance Bylaw 2015

Glenn Wilcox (appointed in September 2021)

Climate Political Working Group

Karen Wilson and Glenn Wilcox
(appointed in 2020)

Stormwater Bylaw 2015

Glenn Wilcox (appointed in August 2021)

Weed Management Political Advisory Group

Karen Wilson and Glenn Wilcox

Signs Bylaw

Glenn Wilcox (appointed in August 2021)

Waste Political Advisory Group

Glenn Wilcox
Karen Wilson

Freedom Camping and Vehicles Bylaw

Glenn Wilcox

Regional Parks Management Plan

Glenn Wilcox (appointed in December 2021)

Auckland Transport Alignment Project

David Taipari

Ngā Mema

Members of the Independent Māori Statutory Board



Hon Tau Henare
Deputy Chair

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

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



Tony Kake MNZM

Tony Kake is of Ngāti Hau, Ngāpuhi, Ngāti Mahuta, Ngāti Whāwhākia and Tainui. Tony is the CEO of Papakura Marae and was appointed in 2010 as a founding member of the Board.

He represents Mātāwaka on the Board.

Ngā Mema

Members of the Independent Māori Statutory Board



Renata Blair

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

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



Glenn Wilcox

Glenn Wilcox is of Ngāti Whātua descent.

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

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



Terrence (Mook) Hohneck

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

Terrence is a representative of Mana Whenua.



Josie Smith

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

Josie is the Waiohua representative from Ngāti Te Ata.



Karen Wilson

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

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

Liane Ngamane

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

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



Mō Mātou

About us

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

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

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

We achieve this by:

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

The Board also works to ensure that Auckland Council acts in accordance with statutory provisions referring to Te Tiriti o Waitangi and upholds the three Treaty principles of partnership, participation and protection.

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

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

Kōkiri Paetae 2021-2022

Advocacy Achievements

Since the Independent Māori Statutory Board's inception advocating and promoting issues of significance on behalf of Māori to the Auckland Council has been its principal objective.

Over the past 12 years the Board has developed a range of mechanisms to gauge its performance around achieving equity for Māori in Tāmaki Makaurau. These include:

- The Schedule of Issues of Significance
- The Māori Plan
- The Māori Report
- Value Reports
- Te Tiriti o Waitangi Audits.

A significant focus this reporting period has been devising a more comprehensive evaluation tool with KPMG to further measure the Board's effectiveness. The name of the evaluation tool is ARO which is an acronym for the three functions that the instrument strives to analyse.

A = aroturuki (monitoring – reflection on the actual annual progress)

R = rangaranga (baseline+ - the weaving and setting of our annual targets)

O = okoturuki (baseline - captures the baseline information in our bowl)

The ARO tool analyses information gathered from 19 key performance areas focused on improving outcomes for Māori. The word ARO in te reo Māori means to pay attention, and we will use this tool to understand how the Board achieves equity, guided by the following whakatauki (proverb).

Me aro ki te hā o te mana orite.

Pay attention to the pursuit of equity.

ARO was approved by the Board in May 2022 and the first report using the evaluation tool will be published in 2023 as part of the Board's annual reporting process. ARO also aligns with the Board's social, cultural, economic and environment pou (pillars) which measure Māori wellbeing through the values of manaakitanga, wairuatanga, kaitiakitanga, rangatiratanga and whanaungatanga.

These five core mātauranga Māori values reflect Māori aspirations and worldviews.

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

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

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

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

Kaitiakitanga – Ensure sustainable futures. Intergenerational reciprocity.

The ARO tool combined with our four pou and values puts the Board in an even stronger position to monitor Auckland Council's performance and maximise gains for Māori in Tāmaki Makaurau.



Issues of Significance

The Schedule of Issues of Significance (IoS) identifies critical issues for Māori in Tāmaki Makaurau and helps identify which areas the Board concentrates its work with Auckland Council to improve outcomes.

In the past year the Board has refreshed the Council Group's actions for advocacy on the Schedule of Issues of Significance 2021-2025 and presented to the Auckland Council through the joint meeting of the Governing Body and the Board.

The Secretariat also shared the updated IoS with the Auckland Council's Executive Leadership Group and further disseminated across the group and to key stakeholders.

Whilst the Issues remained the same and relevant, the series of actions that the Board will advocate for were updated. The review also identified the controls and levers that the Council Group has to ensure the execution of the activities. Actions in education, justice and health areas, which were included in central government reforms, were set aside for this period.

The Board's work programme to 2025 was approved at the end of the 2021 financial year.

The work programme involves Te Pae Tata (short-term horizon) and Te Pae Tawhiti (long term horizon) planning and is underpinned by four pou (pillars) – cultural, social, economic, environment.

Te Pae Tata oversees critical focus areas over 18 months, from June 2021 to December 2022, while Te Pae Tawhiti focuses on a three and half-year period from December 2022 to June 2025.

He Waka Kōtuia - Te Tiriti o Waitangi Audit

In 2021 the Board commissioned its fourth Te Tiriti o Waitangi Audit – He Waka Kōtuia, of the Auckland Council.

The major driver of the audit conducted every three years is reviewing the legislative requirements or statutory references that, if not complied with, would have an undesirable effect on Māori, including those requirements where there is an increased likelihood of non-compliance or gaps in existing organisational processes.

The overarching question the Board sought to answer through the audit was whether the policies and processes that have been implemented by the Auckland Council Group in response to past audits delivered the desired outcome – an authentic partnership with Māori?

The auditors found that the processes in place partly achieve this and there is evidence of good engagement, but there are also opportunities for improvement to ensure consistency and sustainability.

Since the last, Te Tiriti o Waitangi Audit Report 2018, a positive shift in the maturity of the Auckland Council Group’s frameworks and embedded processes that meet statutory responsibilities regarding Te Tiriti o Waitangi and Māori was achieved.

The Auckland Council accepted the thirteen recommendations from the audit at the joint meeting of the Governing Body and the Independent Māori Statutory Board at the September 2021 hui.

Auckland Council developed its Treaty Audit response work programme, however, it has made slow progress towards finalising the closure of any actions during this reporting period. Several other internal reviews that are currently underway are impeding progress.





Achieving Māori Outcomes Plans

Formally known as Māori Responsiveness Plans, the Achieving Māori Outcomes Plan (AMO) continues to be a core mechanism for the Auckland Council's work programme of delivery towards Māori Outcomes for each Council Controlled Organisation (CCO) and Directorates. All CCOs, including Ports of Auckland Limited, have completed refreshing their AMO plans and are aligned to the Auckland Council Kia Ora Tāmaki Makaurau framework. Some Council directorates are still to finalise their AMO plan.

Māori Outcomes Expenditure Report

Towards the end of 2021, the Board commissioned an expenditure report. This report was the third review of the Auckland Council's financial expenditure delivering on Māori Outcomes and its associated mechanisms. The purpose of this review was to:

- Examine the reported expenditure on projects to achieve Māori Outcomes set out
- in Auckland Council's approved plans, budgets and reports over 2020 – 2021
- Assess progress against recommendations outlined in the expenditure review conducted by KPMG in 2014 and PwC (PricewaterhouseCoopers) in 2017
- Assess the processes and systems to support effective leadership, planning, budgeting and reporting on the expenditure and outcomes

Review the processes for developing the Long-term Plan for the 2021-31 period.

Key recommendations of the expenditure review were, leadership and strategy, focus on outcomes, and improve effectiveness of the Māori Outcomes Steering Group. Auckland Council has addressed several of the critical points raised in previous reviews and has also considered the remaining issues and intends to address these in its internal review.

Māori Outcomes Fund

Throughout this reporting period, the Board has continuously advocated to the Auckland Council Group for the delivery of projects and programmes funded by the Māori Outcomes Fund (ring-fenced in the 10-year budget) to avoid any areas being underspent.

Nonetheless, the Auckland Council had another year of underspending of the Māori Outcomes Fund. As soon as the underspend was identified, the Board investigated the opportunities to resource areas of increased funding or delivery with the underspend to include the Iwi Capacity Grants and the Manaaki Fund, a fund dedicated to supporting Māori response to Covid-19.

At the end of 2022 financial year, the Auckland Council proposed changes to the Māori Outcomes Steering Group (MOSG) membership. These proposed changes were also to deliver on the recommendations outlined in the expenditure report. These changes to MOSG are intended to be completed by September 2022.



Three Waters Reform

Safe, affordable and reliable drinking water is at the top of the Three Waters Reform advocated by Minister of Local Government Nanaia Mahuta and a kaupapa that the Board is heavily invested in.

The Board's submission advocated for greater clarity and representation of mana whenua in the governance structure of Water Services Entities to ensure that the Māori voice and perspective are heard.

It also recommended that Māori representation be empowered by having decision-making powers to ensure the principles of partnership, participation and protection under Te Tiriti o Waitangi are upheld.

Minister Mahuta met with the Board to discuss their submission and talked about Māori representation in Three Waters governance structures, as well as other recommendations for consideration. The Water Services Entities Bill is the piece of legislation that establishes the four entities.



Future for Local Government report

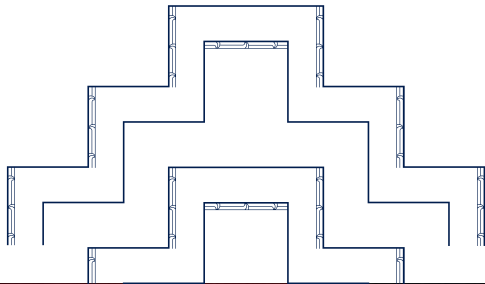
The Board met with the Future for Local Government panel in June 2021 to contribute to the panel's initial report Arewa Ake Te Kaupapa – Raising the Platform. The Future for Local Government panel has subsequently released its five key focus areas to inform its draft report due for public consultation in October 2022.

The Future for Local Government review will identify new approaches to local governance that create the conditions for communities to prosper and thrive.

The review considers:

- The functions, roles and structures of Local Government
- Relationships between Local Government, Central Government, iwi, Māori, businesses, communities and other organisations
- Necessary changes for Local Governments to reflect and respond to their communities most effectively
- The embodiment of Te Tiriti o Waitangi
- Funding arrangements for Local Government.

The Secretariat has participated in workshops convened by the Future for Local Government Panel and Local Government New Zealand to inform the report's outcomes.



Ngā Uara

Our Values



Whakaarotau Rautaki

Strategic Priorities

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

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

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



Wairuatanga

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



Kaitiakitanga

Ensure sustainable futures. Intergenerational reciprocity.



Manaakitanga

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



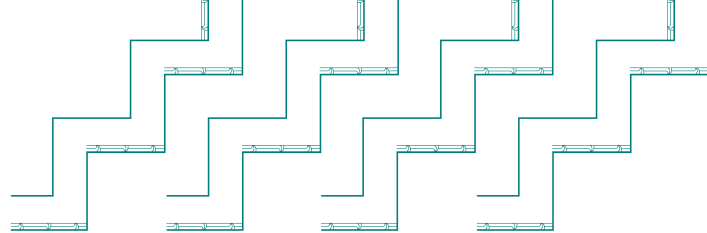
Rangatiratanga

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



Whanaungatanga

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



Okoturuki data and comments from scales

Okoturuki baseline

Percentage of Auckland Council Group kaimahi who have completed the Ngā Kete Akoranga Te Reo Course	165
Auckland Council group land allocated to papakāinga and/or Māori housing	
Fresh water sites in Tāmaki Makaurau that are improving in water quality grade	45
Marine sites in Tāmaki Makaurau that are improving in water quality grade	86.2%
Dollar value of high impact investment in Auckland Council activities contributing to Māori outcomes (cultural, environmental, economic, social)	\$14,313,339
Percentage of parks and places named by iwi	358
Māori business industry collective kaupapa who Auckland Council Group has supported	1080
Projects supported by Auckland Council to achieve Māori housing and papakāinga development	23
Percentage of Māori employed in management positions in Auckland Council Group (Tier 1 - 3)	0.13
Percentage of Māori on Auckland Council Group boards (inclusive of those boards that AKL Council make appointments to)	0.26
Number of natural resource co-governance and joint management opportunities agreed with iwi (outside of legislative mandates)	4
Number of tohu tangata whenua (markers) in Tāmaki Makaurau to acknowledge cultural and spiritual links	379
Percentage of Māori who feel their Māori identity is reflected across Tāmaki Makaurau	
Number of (high impact) programmes and events contributing to the visibility and presence of Māori in Auckland, Tāmaki Makaurau	101
Number of sites of significance to iwi in Tāmaki Makaurau that are valued and protected (Māori cultural values and heritage)	126
Average dollar value of meaningful investment targeted at growth and improved performance of Māori businesses	
Percentage of Māori in Tāmaki Makaurau who feel a sense of community in their neighbourhood	0.54
Number of mana whenua and mātāwaka entity engagements with Auckland Council Senior Leadership and/or Governing Body	12
Number of marae that receive impactful investment (\$) that contributes to social, economic, environment, cultural outcomes	

ARO THE BOARD'S NEW EVALUATION TOOL

Rangaranga comments

In FY22 165 Council kaimahi completed Te Reo Māori foundational courses. The Secretariat will work with Council to ensure for improved Te Reo Māori outcomes for Council kaimahi.

The Secretariat will work with Auckland Council to understand zoning requirements to enable improved Māori housing outcomes.

Auckland Council's Safeswim programme monitors marine water quality at selected beaches each summer season. The Secretariat will work with Council to understand how marine water quality can be continuously improved and more beaches can be included in the Safeswim programme.

In FY22, Māori Outcomes Spending was \$14m with an allocation of \$18m. The Board will advocate for full allocation of the fund in FY23.

In FY22, 242 parks were named by iwi through the programme - Te Kete Rukuruku.

In FY22, 1080 Māori businesses received support through a Tātaki Auckland Unlimited Intervention. Due to the Reactivate Tāmaki Makaurau this indicator is likely to fluctuate for the FY23 period.

In FY22, 23 projects were supported by Auckland Council to achieve Māori Housing and Papakainga Development.

In FY22, 13% of Council kaimahi within Tier 1-3 management positions identify as Māori.

In FY22, 26% percent of Council Controlled Organisations Board members identify as Māori.

In FY22, there are four natural resource co-governance and joint management projects supported by Auckland Council. The Secretariat will work with Council to understand further project opportunities.

There are currently 379 tohu tangata whenua within Tāmaki Makaurau. The Secretariat will work with Council to ensure for increased presence of tohu tangata in Tāmaki Makaurau.

The Secretariat will work with Council to enable reporting on this indicator for FY22.

In FY22, there were 101 programmes delivered by Tātaki Auckland Unlimited contributing to the visibility and presence of Māori in Tāmaki Makaurau.

Auckland Council have a Māori Cultural Heritage Programme that actively works with both statutory and non-statutory mechanisms to improve the identification, mapping and protection of Māori cultural heritage in Tāmaki Makaurau. The Board advocates to Council for increased resourcing support for this programme.

The Secretariat will work with Council to enable reporting on this indicator for FY22.

The Quality of Life survey is due for publication in 2022 and will provide an updated outcome relating to sense of community of outcomes in Tāmaki Makaurau. In 2020, 54 percent of Māori in Tāmaki Makaurau felt a sense of community in their neighbourhood.

The Secretariat will work with Council Group to ensure for reporting of this data source in FY22.

In FY22, 12 marae received investment to support marae outcomes. The Secretariat will continue to work with Council to ensure for improved funding outcomes to marae in Tāmaki Makaurau.

Me aro ki te hā o te mana orite.
Pay attention to the pursuit of equity.

The Board worked with the Council Group to receive data to inform the Board's ARO Evaluation Tool. The initial data sources and results show a maturing of the Council's work in improving Māori Outcomes and highlight the work of the Board in advocating for improved Māori Outcomes in Tāmaki Makaurau. The Board's evaluation tool echoes the Issues of Significance that identifies issues that matter most to Māori in Tāmaki Makaurau.

The Board will work with Council to enable the reporting of data sources which currently have no active reporting instruments, these indicators will ensure for the active reporting of issues of significance including Māori engagement, targeted investment in Māori businesses, Māori land zoning and improved reporting of distinctive identity outcomes which ensure for the active protection and preservation of Māori design narratives in Tāmaki Makaurau.



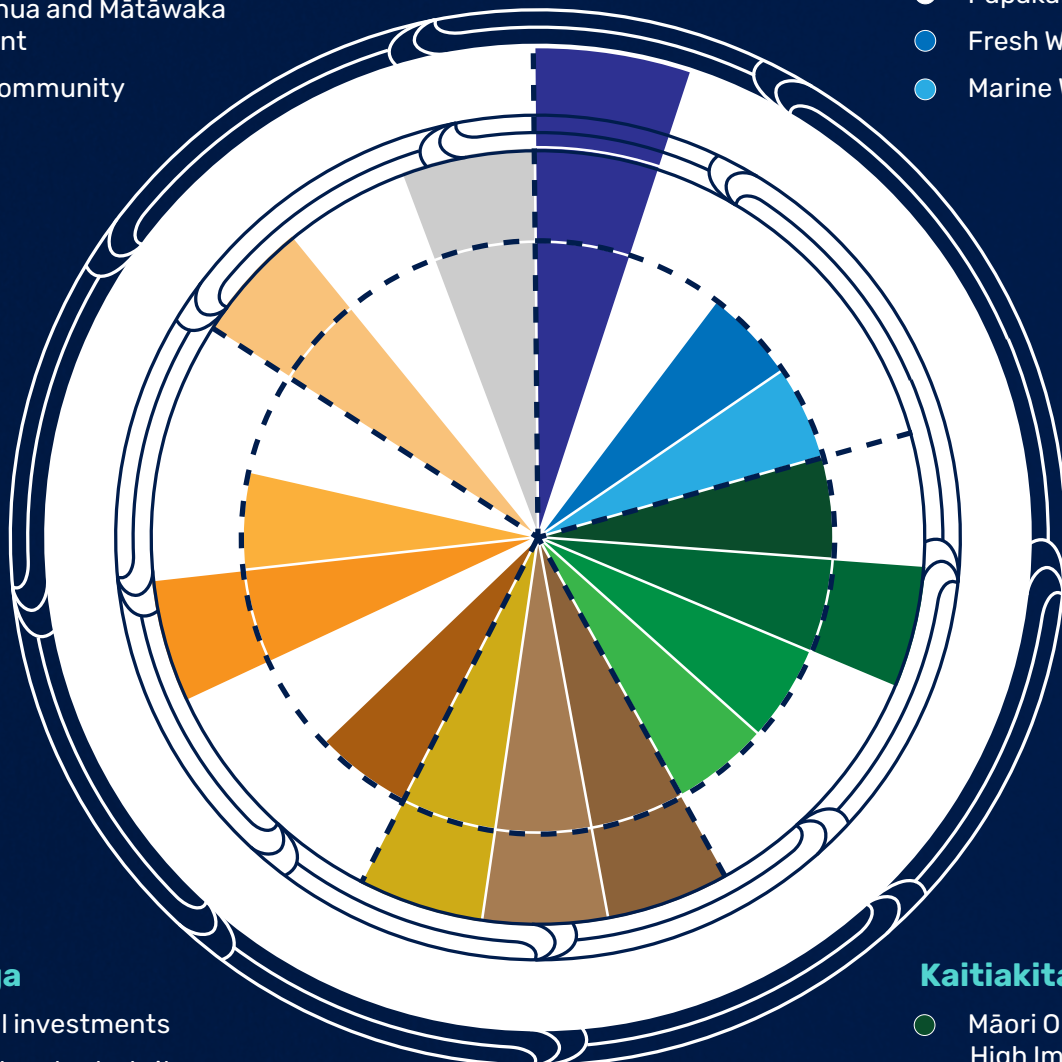
Our ARO Tool

Whānaungatanga

- Marae - impact investment
- Mana Whenua and Mātāwaka engagement
- Sense of community

Manaakitanga

- Ngā Kete Akoranga
- Papakāinga land
- Fresh Water sites
- Marine Water Sites



Wairuatanga

- Meaningful investments
- Valued and protected sites
- Events - Visibility and presence
- Māori identity
- Tohu tangata whenua

Rangatiratanga

- Māori employed in management roles
- Māori on boards
- Opportunities agreed with iwi

Kaitiakitanga

- Māori Outcome High Impact Investments
- Places named by iwi
- Māori Business Collective
- Projects - Housing and Papakāinga

Te Pae Tata Cultural Pou

Marae Development

Marae Development remains a critical advocacy issue for the Board. The Board has consistently advocated for quality engagement with marae, focusing on improving marae well-being and connection with Council.

Auckland Council has developed a marae well-being survey, in recognition of this advocacy, which provides qualitative information on the wellbeing states of marae throughout Tāmaki Makaurau. We will use this information to drive Auckland Council's engagement and investment approaches with marae.

Auckland Council is also developing a cross-council approach to marae engagement. Te Ara Taunaki is an approach that incorporates Māori engagement processes and values to enhance relationships between marae and Council.

A key mechanism within the relationship approach to building better connections with marae is the establishment of crucial relationship holders, also known as Kaikōkiri. Kaikōkiri are responsible for acting as conduits between marae and Auckland Council; however, they are only assigned at the discretion of the marae they would be supporting.

Te Reo Māori

For several years, the Board has consistently advocated for the review of Auckland Council's te reo Māori action plan to ensure it provides quality te reo Māori outcomes for Māori in Tāmaki Makaurau.

The Board's position on te reo Māori, adopted in September 2021, informs the Board's advocacy to Auckland Council and outlines the Board's stance related to te reo Māori.

In recognition of the Board's advocacy, the Auckland Council initiated a review of the action plan in June 2021. The review will include developing an intervention logic model to direct and support Council's investment and work in ensuring quality te reo Māori outcomes.

The plan is due for completion in late 2022 and will be incorporated into Auckland Council's te reo Māori investment and policy approach from 2022.



Distinctive Identity

Advocating for the inclusion of Māori values and Māori-led interventions and initiatives in the Auckland Council's policy and strategic frameworks continues. The Board's Māori Values Reports measures Māori well-being utilising a holistic te ao Māori approach. The information provides illustrative examples and case studies of Māori cultural, social, environmental, and economic innovation and guides Auckland Council to ensure the incorporation of Māori values into their policy and practices.

In November 2021, the Board provided advice to inform Auckland Council's Statement of Commitment to Alcohol Minimisation. The statement is underpinned by a Māori Health Framework drawn from Counties Manukau District Health Board and is informed by the Board's Māori Values Reports.

The statement confirms Auckland Council's role in minimising alcohol-related harm in Tāmaki Makaurau and includes direct actions across the Council Group and targeted initiatives and outcomes to improve Māori experiences of alcohol-related harm.

The Board adopted its Māori design position in December 2021, which outlines the Board's key advocacy issues related to Māori design in Tāmaki Makaurau. The Board will continue to engage and communicate the Board's Māori design positions in its engagement with Auckland Council to ensure that the distinctive Māori identity of Tāmaki Makaurau is visible throughout the region.

Te Pae Tata Social Pou

Communities

The Board consistently advocates for funding for Māori communities to support and increase Māori outcomes. The Board's advocacy has resulted in an improved understanding of Auckland Council, in funding Māori organisations, with a notable increase in funding applicants and approvals across Auckland Council's funding programmes in FY22. The Board will continue to work with the Auckland Council group to ensure improved funding outcomes for Māori in Tāmaki Makaurau and advocate for an increased focus on funding Māori-led initiatives through FY23.

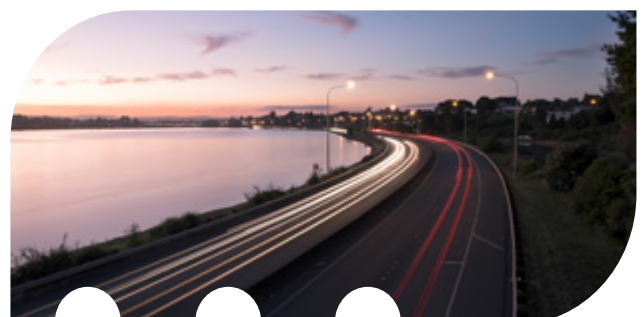
CCO Transport

The Board participated in the Transport Emissions Reduction Pathway (TERP) reference group and contributed to the political oversight of the implementation plan. The Transport Emissions Reduction Pathway identifies ways to reducing 64 per cent of Auckland's transport emissions and includes a focus on the equity implications for Māori.

The draft of Auckland's Parking Strategy for public consultation was also a strategy that the Board participated in. The draft Parking Strategy provides the guiding principles and policies for the planning, supplying and managing of on-street and AT-controlled off-street parking in Tāmaki Makaurau.

In March, Board member Glenn Wilcox participated in an Auckland Transport panel hearing on the 'Activities in the Road Corridor Bylaw 2022.' The purpose of this proposed bylaw is to consolidate and update five bylaws that are either expired or will expire in 2022. The five bylaws that AT regulates relate to Auckland's transport system, including construction-related activities, livestock on roads, trading and events in public places and public safety and nuisance issues relating to roads. The Board of Auckland Transport approved the final bylaw in August 2022.

The Auckland Transport Alignment Project (ATAP) will be refreshed in 2022/2023 and the Board will continue to provide feedback and direction as a member of the political reference group alongside representatives from Auckland Council, Auckland Transport, Ministry of Transport, Waka Kotahi and KiwiRail.





Māori Representation

A Joint Group created to consider Māori representation on Auckland Council unanimously agreed to pursue a Royal Commission model.

The Joint Group was formed in June 2022 to consider models for Māori ward implementation for the 2022 Local Government elections. Representatives included Independent Māori Statutory Board Chair David Taipari, Deputy Chair Tau Henare and member Karen Wilson along with Councillors Alf Filipaina, Angela Dalton and Shane Henderson. The co-chairs were Board Chair David Taipari and Councillor Alf Filipaina.

They considered a range of representative models, including:

- True partnership model which reflects a 50/50 approach to membership
- Parliamentary model based on the concept of proportional representation
- Royal Commission model includes one mana whenua councillor appointed by a mana whenua forum and two elected Māori councillors for a total of 23 councillors.

The group unanimously recommended implementing the Royal Commission model for the 2022 Local Government elections. The recommendation of the group will be considered by Auckland Council's Governing Body in December 2022. In the meantime, the Governing Body recommended further engagement with Māori to understand Māori views on Māori wards. The engagement has been facilitated by Auckland Council with mana whenua and mātāwaka throughout 2022, with a report received by the Governing Body in August 2022 regarding Māori views on Māori wards for the 2025 Local Government Elections. The Governing Body is expected to confirm its Māori ward position in December 2022 to enable Māori ward formation for the Local Government elections in 2025.

As part of the Board's ongoing advocacy to ensure Māori ward formation in Tāmaki Makaurau, the Board submitted on the Department of Internal Affairs' 'Māori ward and constituency process' consultation document. The submission aims to advocate for the entrenchment of Māori wards in Local Government and align local and central government electoral processes related to Māori wards and participation.

Local Government Elections 2022

The Board has consistently advocated for improved representation of Māori in Local Government in Tāmaki Makaurau and Māori participation in Local Government elections. In response to the Board's advocacy, Auckland Council implemented a Māori engagement approach to improve Māori participation in the 2022 Local Government elections.

The engagement approach includes a focus on tailored communications for Māori and the development of a Māori media plan to ensure the promotion of the 2025 Local Government elections on Māori media channels. It also encourages the development of partnership agreements with iwi and Māori organisations within Tāmaki Makaurau to develop Māori-led events to enable Māori participation and representation in the Local Government elections for 2022.

CCO Development

Releasing and utilising unused Auckland Council land to advance the interests of Māori in Tāmaki Makaurau is a major advocacy position of the Board. The Board met with the Eke Panuku Board in March to outline its expectations related to the selection of development partners and release of land within the Eke Panuku portfolio.

An outcome of the Board's advocacy is that Eke Panuku has developed a 'selecting development partners' programme which confirms the positions of Eke Panuku in the release of unused land and selection of development partners.

The policy aims to improve mana whenua participation in the disposal of land and Māori in development throughout Tāmaki Makaurau.

CCO Strategy/Review

The Council Controlled Organisations (CCO) review was released in December 2020. The purpose of the review was to assess the CCO model and provides a range of recommendations to ensure the services they provide are efficient and effective. It also aims to ensure that CCO decision-making has satisfactory levels of political oversight, public transparency, and accountability.

The review made seven recommendations to improve the use of mechanisms to ensure CCOs meet their obligations to Māori at governance, senior management and staff level. Of the seven recommendations related to Māori outcomes, two are completed, four were scheduled for completion in June 2022, with the final recommendation due in December 2022.

Recommendation 35 of the CCO Review related to clarifying the respective roles of the Independent Māori Statutory Board, Ngā Mātārae and the Tāmaki Makaurau Mana Whenua Forum. In November 2021, the Board approved its response to this recommendation. The guidance material will be used to develop communications with CCO's (and the wider Auckland Council) on how engagement with the respective entity should be undertaken.

The Independent Māori Statutory Board met Board to Board with three of the four Council CCO's in 2022. The meetings provided an opportunity to kōrero kanohi ki te kanohi across the table and share matters of importance to Māori in Tāmaki Makaurau. The engagements were held on the following dates:

- Eke Panuku - 07 March 2022
- Auckland Transport - 02 May 2022



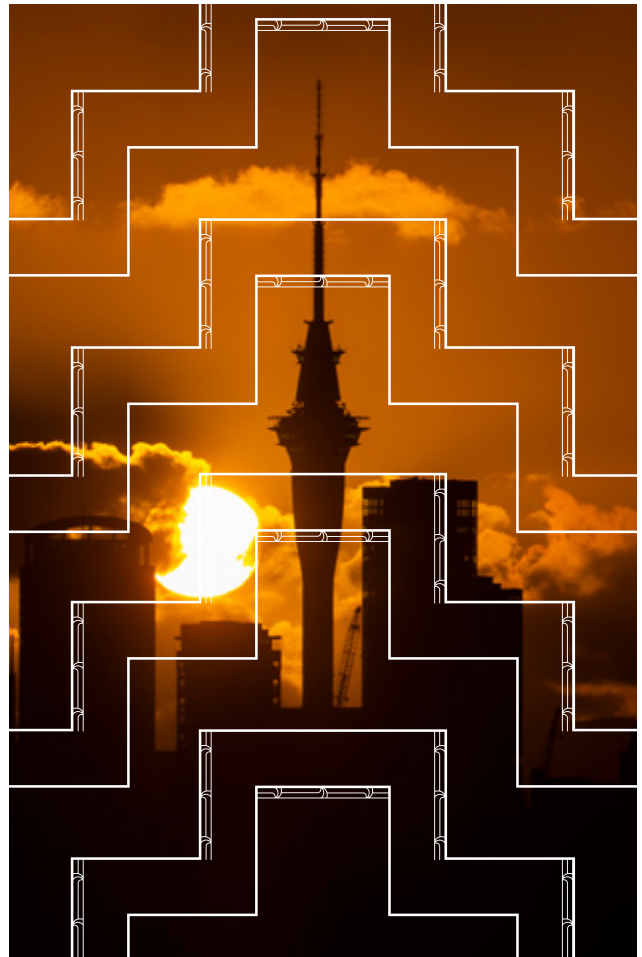
- Watercare - 07 June 2022

CCO Appointments

Representation of Māori on Executive Boards throughout Tāmaki Makaurau is a matter of importance for the Board and a particular focus this year has been the appointment of Māori to CCO's.

Currently, there are eight Māori directors on the CCO Boards, with two Māori directors being reappointed to their CCO Boards. Two Māori 'future directors' were also appointed to the Watercare and Tātaki Auckland Unlimited Boards, respectively.

The Board will continue to advocate for an increase in the representation of Māori on CCO Boards throughout 2023 and a mechanism to identify and track directors that identify as Māori.



Te Pae Tata Economic Pou

CCO Economic

During this reporting period, the Auckland Council approved the Council Group Economic Development Action Plan, Council's role in Auckland's recovery 2021-2024. Whilst the plan is not solely focused on the Māori economy, it gave effect the Auckland Council's framework, Kia Ora Tāmaki Makaurau.

The Secretariat contributed to the Māori outcomes within the plan and the Board's instruments were also considered. The Board had continued to advocate for a sole strategy dedicated to guiding Auckland Council on Māori economic growth. Tātaki Auckland Unlimited has committed to developing a Māori economic strategy; however, this will not be completed until the end of the 2022 calendar year.

Economic Development

With the continued Covid-19 disruption during FY22, the Board continued its focus on supporting an event to promote the Māori business and economy.

Te Matatini Herenga Waka Herenga Tangata, the Tāmaki Makaurau event was originally scheduled to be held in February 2021. However, due to the Government's Covid-19 Protection Framework, it was moved to February 2022. The Board continues its advocacy to ensure that all resources allotted to the 2023 Te Matatini event were maintained and carried forward to FY23.

Emergency Housing

With the housing crisis in Tāmaki Makaurau the Board advocated to Auckland Council for an opportunity to undertake work support a collective community project that addresses emergency housing in Tāmaki Makaurau as an initial pilot project.

The Board agreed that its focus on a collaborative community project would be tailored to a marae-led community project that supports whānau in emergency housing. To understand the needs, the Board advocated Auckland Council to commence a feasibility study that would identify marae with the capacity to provide this support. Auckland Council began a feasibility study that was due to be completed by FY22. Unfortunately, it was delayed due to an internal Council matter.

The Secretariat, on behalf of the Board, provided input into the Auckland Council's submission of the discussion document: leading Tuāki Kaupapa Here A Te Kāwanatanga Mō Te Whakawhanake Whare, Tāone Anō Hoki - Government policy statement on Housing and Urban development.



Affordable Housing

Establishing a Māori community housing provider and access to information on options available for affordable and accessible housing in Tāmaki Makaurau is another important issue the Board has provided guidance on.

We continue to support Auckland Council in its work supporting the establishment of Māori community housing providers (CHP). Alongside Auckland Council, the Board supported Te Matapihi He Tirohanga Mō Te Iwi Trust (Te Matapihi) in hosting a second wānanga about becoming a Community Housing Provider (CHP). This wānanga had a large number of attendees, and it showcased current and prospective entities in the process of becoming CHP registered.

The Board continued to drive the advocacy of Kia Whai Kāinga Tātou Katoa and monitor the delivery of actions in that plan. Towards the end of the year, one of our Board members attended an indigenous housing conference.

Thriving Business Networks

Increasing the number of Māori business and professionals participating in Auckland Council's procurement is another issue on the Board's radar. The Secretariat worked with Auckland Council's procurement team to identify the number of Māori companies and professionals participating in procurement across the Council Group services.

We continue to advocate to be able to view this data to track the success – or otherwise – of Māori companies and professionals and we remain committed to supporting this work to enhance outcomes of Māori participation in the Council Group procurement.

Towards the end of FY22, the Board commissioned a report to further understand opportunities for Māori Economic Growth. The opportunities identified establishing designated Māori hubs, incubators and accelerators in high Māori population areas and the Board will continue to support these initiatives throughout FY23.



A photograph of the Te Pae Tata Environment Pou sculpture, featuring several tall, dark, cylindrical wooden poles of varying heights and shapes, set against a clear blue sky. The poles are arranged in a line, with some having small figures or objects attached to them. The ground is a mix of grass and paved areas.

Te Pae Tata Environment Pou

Sites of Significance

Greater recognition of the importance of sites and places of significance to Māori is a kaupapa the Board keeps a watchful eye over to ensure the identification and protection of these sites is maintained.

Political direction and decision-making on the development of Auckland Council's response to the National Policy Statement for Urban Development is another issue the Board had advised upon. It has achieved this through providing guidance and feedback at Planning Committee workshops and meetings, as well as through the Council's submission to Central Government on the changes to the Resource Management (Enabling Housing Supply and Other Matters) Amendment Bill.

Board Chair David Taipari represented the Board on a Political Steering Group that provides direction on developing a Future Development Strategy for Auckland. This will help integrate planning, infrastructure and funding decisions and set out how Auckland will achieve outcomes across the four well-being areas, including a well-functioning urban environment and sufficient development capacity. The strategy will replace the current Development Strategy in the Auckland Plan 2050 and must be completed by mid-2023.

Customary Rights

The Board has provided input to the Government's comprehensive resource management system reform by making several submissions to Auckland Council on the proposed legislation, including the Natural and Build Environments Act exposure draft and the Our Future Resource Management System discussion document.

It also advised Council to support its response to Environment Select Committee questions relating to providing resources to iwi and hapū to enable their participation in the design and operation of the new resource management system. The Board has also advised the Ministry for the Environment on how to best support the joint committees proposed to be established through the resource management reform, which will include representatives from iwi, Local Government and Central Government.

The Covid-19 Recovery (Fast-track Consenting) Act 2020 which provides a short-term consenting process to fast-track projects that can help boost employment and economic recovery has seen the Board contributing to Auckland Council's response to these requests, providing review and feedback on each proposal where appropriate. The Board continues to advocate for more significant consideration of iwi management and planning documents in an applicant's assessment for all resource consenting processes, including the fast-track proposals.



CCO – Water (Watercare)

In September 2021, the Board adopted a position paper on wai which included ensuring that Auckland Council's approach to wai must be holistic and empower Māori in Tāmaki Makaurau. The paper included 21 advocacy points and several actions for the Board to progress over the next four years to Auckland Council Group and Central Government. The wai position has formed the basis of the Board and Secretariat's advocacy on:

- Three Waters Reform
- National Policy Statement for Freshwater Management
- Auckland Water Strategy.

The Board provided political direction and decision-making as a member of the Political Working Group for Auckland Council's National Policy Statement for Freshwater Management 2020 (NPSFM) implementation programme. It has also provided input into the Council's submissions on several water-related central government proposals, including proposed changes to the NPSFM, the National Environmental Standards for Freshwater 2020, the Managing our Wetlands discussion document and the National Environmental Standards for Sources of Human Drinking Water.

The Board also joined the Auckland Water Strategy discussion through political direction and decision-making at the relevant Environment and Climate Change Committee workshops and meetings. Board feedback helped ensure that Te Tiriti o Waitangi set the context for the strategic framework.

Climate Change

The Board has two representatives on Auckland Council's Climate Political Reference Group which guides and oversees the Council's implementation of Te Tāruke-a-Tāwhiri: Auckland's Climate Plan. The Board members are Karen Wilson and Glenn Wilcox.

Equally, as part of the Auckland Council Group's political reference group on reducing transport emissions, the Board has provided feedback on the development of a pathway for Auckland to facilitate a reduction in its transport emissions by 64 percent by 2030 as per the goals set out in Te Tāruke-a-Tāwhiri: Auckland's Climate Plan.

The Board has provided input into the Council's submissions on several climate-related central government proposals, including developing an emissions reduction plan for Aotearoa, the draft National Adaptation Plan and discussion documents about new waste legislation and transforming recycling.

Submissions

Board's input to Auckland Council's submissions to Central Government

Date	Approval by Board or Board member (as part of delegated approval group)	Submission Kaupapa
July 2021	Board approved	Government policy statement on Housing and Urban development
August 2021	Board approved	Māori ward and constituency process consultation document
August 2021	Tau Henare	Natural and Built Environments Bill exposure draft
October 2021	Tau Henare	Managing our wetlands discussion document
November 2021	Karen Wilson	Resource Management (Enabling Housing Supply) Amendment Bill
November 2021	Tau Henare	National Emissions Reduction Plan discussion document
December 2021	Karen Wilson	Proposals for a new national waste strategy
March 2022	Tau Henare	Transforming Aotearoa New Zealand's resource management system
March 2022	Karen Wilson	Hākaimangō-Matiatia Marine Reserve application
May 2022	Glenn Wilcox	Proposals for transforming recycling
June 2022	Karen Wilson	Draft National Adaptation Plan

Governance and Board Meetings

2021 Meetings

Date	Time	Committee	Venue
02 August 2021	11:00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour Avenue, Auckland City
06 September 2021	11:00am	IMSB Ordinary	Online
04 October 2021	11:00am	IMSB Ordinary	Online
01 November 2021	11:00am	IMSB Ordinary	Online
06 December 2021	09:30 am	IMSB Ordinary	Online

2022 Meetings

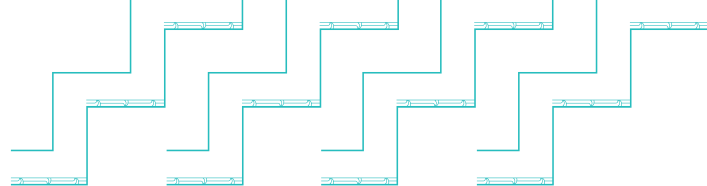
Date	Time	Committee	Venue
14 February 2022	11:00am	IMSB Ordinary	Online
04 April 2022	11:00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour Avenue, Auckland City and online
14 June 2022	11:00am	IMSB Ordinary	Ground Floor, 16 Viaduct Harbour Avenue, Auckland City



Te Tahua

Financial Statements

Statement of responsibility	46
Auditor's report	47
Statement of Comprehensive Revenue and Expenditure	53
Statement of Financial Position	54
Statement of Changes in Equity	55
Statement of Cashflow	55
Notes to the financial statements	56



Tauaki Hāepapa

Statement of Responsibility | 30 June 2022

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

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

In the Board's opinion, these financial statements fairly reflect the financial position and operations of the Independent Māori Statutory Board for the year ended 30 June 2022.

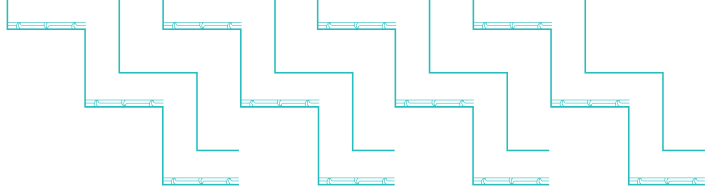
For and on behalf of the Board.

David Taipari
Chairperson

06 December 2022

Hon. Tau Henare
Deputy Chairperson

06 December 2022



Te Pūrongo a Te Kaitātari Kaute Motuhake

Independent Auditor's Report | 30 o Pipiri 2022

Ki te hunga pānui i ngā tauākī pūtea a te Independent Māori Statutory Board mō te tau i mutu ai i te 30 o Pipiri 2022.

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

Te Whakatao

Nā mātou i tātari:

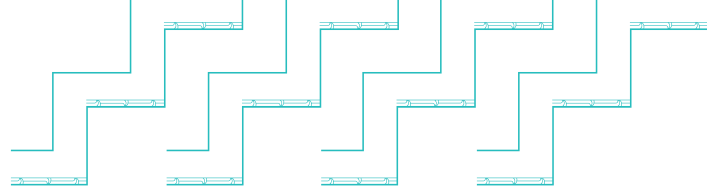
ngā tauākī pūtea a Poari i ngā whārangi 53 ki te 61, kei roto ko te pūrongo o te tūnga pūtea i te 30 o Pipiri 2022, te tauākī o ngā whiwhinga me ngā whakapaunga whānui, te tauākī o ngā panoni tūtanga me te tauākī kapewhiti mō te mutunga tae atu ki i taua rā me ngā tuhipoka o ngā tauākī pūtea kei roto ko te tauākī o ngā kaupapa here mahi kaute hira me ētahi atu kōrero whakamārama; ā,

Ki tā mātau whakatao:

- e whakaatu tika ana ngā tauākī pūtea a Poari i ngā whārangi 53 ki te 61:
- i ngā āhuatanga kikokiko katoa:
 - te āhua o te pūtea i te 30 o Pipiri, 2022; me
 - āna mahi whakahaere pūtea me ngā kapewhiti mō te tau i mutu i taua rā; ā,
- e ū ana ki tikanga mahi kaute whānui i Aotearoa e ai ki te Kaupapa Whāki Ririo mō ngā Paerewa Hinonga Painga Tūmatanui.

I tutuki tā mātou tātari kaute i te 6 o Hakihea, 2022. Koia nei hoki te rā i whakaputaina ai tēnei whakatao.

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



Te pūtake o tā mātou whakatau

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

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

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

Ngā kawenga kei runga i te Poari mō ngā tauākī pūtea

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

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

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

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

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

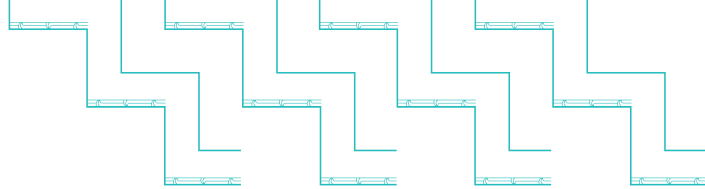
E whai ana mātou ki te whiwhi i te whakatūturu whitake mō te āhua whānui o ngā tauākī pūtea, arā kāore rawa he hapa whaikiko i roto, ahakoa takea mai i te mahi māminga, he hapa pokerehū rānei, ā, ki te tuku pūrongo kaiarotake kei roto ko tā mātou whakatau.

Ko tēnei mea te whakatūturu whitake he whakatūturu taumata teitei, engari ehara i te kī taurangi mā te whakahaere i te tātari e ai ki Ngā Paerewa Arotake a Te Mana Arotake ka kitea i ngā wā katoa he hapa whaikiko mēnā kei reira tētahi. Ko te hapa whaikiko, he rahinga, he whākinga rānei e rerekē ana, e ngaro ana rānei, ā, ka hua mai pea i te mahi māminga, i te hapa pokerehū rānei. E whakaarohia ana te hapa whaikiko hei mea whaikiko mēnā, ahakoa takitahi, ahakoa tōpū, ko te tūmanako whitake tērā tonu pea ka awea ngā whakatau a ngā kaipānui i muri i te pānui i aua tauākī pūtea.

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

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

- Ka tautuhi mātou i te kaha tūpono ka puta he hapa whaikiko i ngā tauākī pūtea, ahakoa hapa mahi māminga nei, hapa pokerehū rānei, ka hoahoa me te whakamahi i ngā manatūnga tātari e urupare ana ki aua tūponotanga, me te whiwhi i ngā taunakitanga arotake e rawaka ana, e tōtika ana hei tūāpapa mō tā mātou whakatau arotake. He teitei ake te tūponotanga kāore e kitea he hapa whaikiko e ahu mai ana i te mahi māminga, i tērā e ahu mai ana i te hapa pokerehū, nā te mea ka whai wāhi pea ki te mahi māminga te mahi kūpapa, te tāwhai, ngā hapa mārire, ngā aweketanga, me te takahi i ngā whakahaerenga o roto.



- ↪ Ka whai mōhiohio mātou ki ngā whakahaere o roto e hāngai ana ki te tātari hei hoahoa tukanga arotake e hāngai ana ki ngā āhuatanga. Heoi anō, kāore e hoahoina aua tikanga hei whakapuaki whakaaro ki te whaihua o ngā whakahaere o roto a te Poari.
- ↪ Ka arotake mātou i te tōtikatanga o ngā kaupapa here mahi kaute me te whai take o ngā whakatau tata mahi kaute me ngā puakanga hāngai a te Poari.
- ↪ Ka whakatau mātou i runga i te tōtikatanga o tā te Poari whakamahi i tōna kaupapa mahi tātari, ā, i runga anō i ngā taunakitanga tātari kua riro, mēnā kei reira he kumukumu whaikiko e pā ana ki ngā mahi me ngā āhuatanga ka whakaatu kāore pea e taea e te Poari te noho tuwhera tonu mō muri atu. Mēnā ka whakatau mātou kei reira he kumukumu whaikiko, me miramira i ngā whākinga hāngai i ngā tauākī pūtea i tā mātou pūrongo tātari, tērā rānei, mēnā he takarepa aua whākinga, me whakarerekē i tā mātou whakatau. E ahu mai ana ā mātou whakatau i ngā taunakitanga tātari kua riro tae noa ki te rā o tā mātou pūrongo kaitātari. Heoi anō, ka noho ngā takahanga, āhuatanga rānei ā muri atu he pūtake pea mō te kati, te hanumi rānei i te Poari.
- ↪ Ko tā mātou he aromātai i te whakaaturanga, hanganga me ngā ihirangi whānui o ngā tauākī pūtea, tae atu ki ngā whākinga, ā, mēnā he tōkeke te whakaatu a ngā tauākī pūtea i ngā whakaritenga me ngā takahanga taketake.

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

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

He Mōhiohio Anō

Kei te Poari te kawenga mō ētahi atu o ngā kōrero. Kei roto i ērā atu mōhiohio ko ngā mōhiohio kei ngā whārangi 1 ki te 46 engari kāore i roto ko ngā tauākī pūtea, me tā mātou pūrongo tātari i whai ake.

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

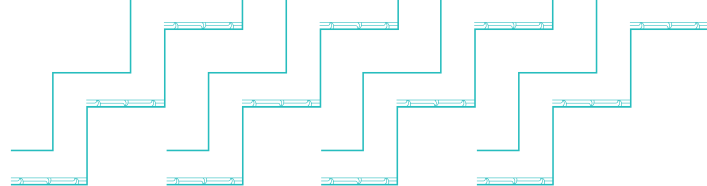
Mō te taha e pā ana ki tā mātou tātari i ngā tauākī pūtea, kei a mātou te kawenga ki te pānui i ērā atu mōhiohio. Mā te pēnei, e whai whakaaro ana mātou mēnā he ōrite kore aua atu mōhiohio ki ngā tauākī pūtea, ki ngā mōhiohio rānei i riro i a mātou i te wā o te tātari, ko te āhua nei rānei he hapa whaikiko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

Motuhaketanga

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

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

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



Te Pūrongo a Te Kaitātari Kaute Motuhake

Independent Auditor's Report | 30 o Pipiri 2022

To the readers of the Independent Māori Statutory Board's financial statements for the year ended 30 June 2022

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

Opinion

We have audited:

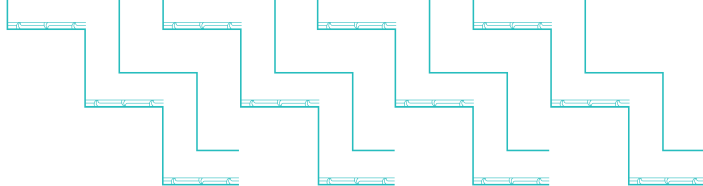
the financial statements of the Board on pages 53 to 61, that comprise the statement of financial position as at 30 June 2022, the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cashflow for the year ended on that date and the notes to the financial statements which include the statement of significant accounting policies and other explanatory information.

In our opinion:

- the financial statements of the Board on pages 53 to 61:
- present fairly, in all material respects:
 - its financial position as at 30 June 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 6 December 2022. This is the date at which our opinion is expressed.

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



Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

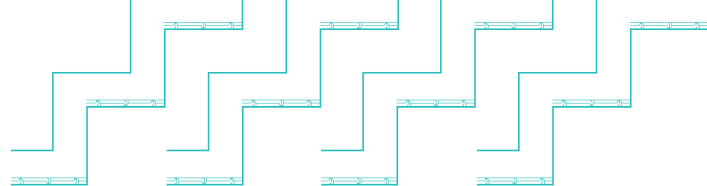
Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements.

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

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- ↪ We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- ↪ We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- ↪ We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- ↪ We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1 to 46, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Board in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

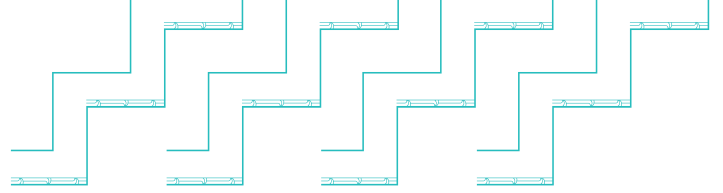
Athol Graham
Audit New Zealand
On behalf of the Auditor-General
Auckland, New Zealand

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENDITURE

For the year ended 30 June 2022

		2022 Actual	2022 Budget	2021 Actual
	Note	\$	\$	\$
Revenue	2	2,660,321	3,480,512	3,050,865
Expenditure				
Governance				
Board remuneration	3	(752,916)	(752,916)	(752,916)
Expense reimbursement		(81,251)	(97,079)	(61,287)
Board support costs		(1,426)	-	(2,225)
Total Governance Expenses		(835,593)	(849,995)	(816,428)
Board secretariat				
Staffing expenses	4	(1,088,889)	(1,421,159)	(1,130,619)
Support services provided by the Council	5	(384,506)	(454,891)	(347,714)
Other expenses	6	(54,802)	(119,000)	(110,413)
Total Board secretariat expenses		(1,528,197)	(1,995,050)	(1,588,746)
Professional advice		(18,745)	(110,000)	(14,646)
Engagement and Reporting		(29,703)	(120,000)	(60,094)
Work Program				
Treaty audit		(5,214)	(40,000)	(169,775)
Māori wellbeing outcomes		(110,836)	(50,000)	(3,600)
Māori specialist expertise for council projects		(132,033)	(315,467)	(397,576)
Total expenditure		(2,660,321)	(3,480,512)	(3,050,865)
Net surplus		-	-	-
Other comprehensive revenue and expenditure		-	-	-
Total comprehensive revenue and expenditure		-	-	-

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



STATEMENT OF FINANCIAL POSITION

As at 30 June 2022

		2022 Actual	2021 Actual
	Note	\$	\$
Assets			
Current assets			
Receivables	7	221,226	365,847
Total current assets		221,226	365,847
Total assets		221,226	365,847
Liabilities			
Current liabilities			
Payables	8	128,534	242,951
Employee entitlements		92,692	122,896
Total current liabilities		221,226	365,847
Total liabilities		221,226	365,847
Net assets		-	-
Equity			
Total equity		-	-

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



STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2022

	2022 Actual	2021 Actual
	\$	\$
Balance at 1 July	-	-
Total comprehensive revenue and expenditure	-	-
Balance at 30 June	-	-
Total comprehensive revenue and expenditure attributed to:	-	-
Independent Māori Statutory Board	-	-
Total comprehensive revenue and expenditure	-	-

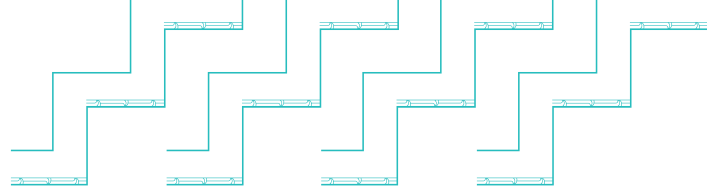
The accompanying notes to the financial statements form part of, and are to be read in conjunction with, these financial statements.

STATEMENT OF CASHFLOW

For the year ended 30 June 2022

	2022 Actual	2021 Actual
	\$	\$
Cashflow from operating activities		
Receipts from funding from the Council	2,785,025	3,067,304
Payments to suppliers and employees	(2,804,906)	(3,053,046)
Net GST	19,881	(14,258)
Net cashflow from operating activities	-	-
Net cashflow from investing activities	-	-
Net cashflow from financing activities	-	-
Net increase in cash and cash equivalents	-	-
Opening cash and cash equivalents	-	-
Closing cash and cash equivalents	-	-

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



NOTES TO THE FINANCIAL STATEMENTS

01 Statement of significant accounting policies

General information

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

The purpose of the Board is to assist the Council to make decisions, perform functions and exercise powers by promoting issues of significance for mana whenua and mātāwaka of Tāmaki Makaurau and ensuring that the Council acts in accordance with statutory provisions referring to the Treaty of Waitangi.

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

Reporting entity

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

The financial statements of the Board are for the year ended 30 June 2022 and were approved by the Board on 06 December 2022. At the time of signing, the Board has eight members due to the passing of one member during this financial year.

Statement of significant accounting policies

Basis of preparation

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

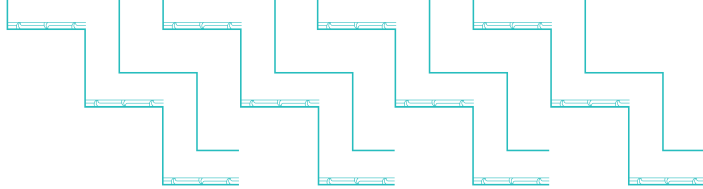
The financial statements have been prepared on a historical cost basis with the exception of certain items identified in specific accounting policies below. They are presented in New Zealand dollars (NZD), which is the functional currency and are rounded to the nearest dollar, unless otherwise stated.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

Statement of compliance

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

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

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



NOTES TO THE FINANCIAL STATEMENTS

Budget figures

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

Summary of significant accounting policies

Revenue

As provided for under schedule 2 of the Local Government (Auckland Council) Act 2009, revenue represents funding from the Council set out in the annual funding agreement between the Council and the Board. The Council is also required to fund the Board for all reasonable costs on an ongoing basis. These costs are outlined in Service Level Agreement.

Revenue is recognised when the Board receives funding from the Council with no requirement to repay it.

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

Expenditure

Expenditure is recognised when it is incurred.

Accounting for support services provided by the Council

The Board has recognised the value of the support services as expenses when incurred. Support services are provided by third parties through the Council to the Board under a signed Service Level Agreement. The value of the services provided at 30 June 2022 totals \$384,506 (30 June 2021: \$347,714). Further detail is disclosed in Note 5. An equivalent amount is recognised as revenue and is shown separately in Note 2. Further, the in-kind services provided by the Council is not recognised

as revenue and as an asset due to the difficulty in measuring the fair value of the services. Refer to Note 5.

Income tax

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

Receivables

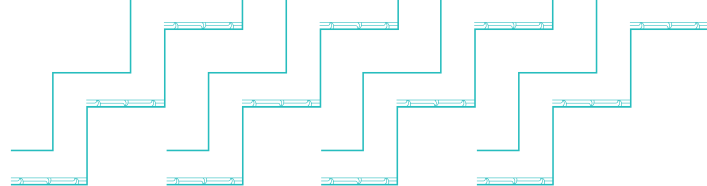
All receivables are due within a year and are recognised and measured at fair value.

Payables

Short-term payables are recorded at the amount payable.

Employee benefits

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



NOTES TO THE FINANCIAL STATEMENTS

02 Revenue

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Non-exchange Revenue			
Direct funding from the Council	2,275,815	3,025,621	2,703,151
Support services funded by the Council and paid on behalf	384,506	454,891	347,714
Total	2,660,321	3,480,512	3,050,865

The Board's funding agreement with the Council was approved by both parties on 30 June 2021. The total expenditure for the year was \$820,191 less than the budget and is due to under-utilisation in some budget areas, enabling controlled over-spend in others.

03 Board Remuneration and related parties' transactions

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

Key management personnel compensation	2022 Actual	2021 Actual
	\$	\$
Board		
Board remuneration	752,916	752,916
Senior management team		
Senior management team remuneration	475,913	416,702
Total	1,228,829	1,169,618

Full time equivalent members	2022 Actual	2021 Actual
Board	9	9
Senior management team	2	1.8

There have been no transactions with board members other than board remuneration and support expenses during the year (30 June 2021: nil).

NOTES TO THE FINANCIAL STATEMENTS

04 Staffing expense

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Staffing expenses			
Salaries and wages	989,852	1,353,485	1,072,276
Contributions to defined contribution scheme	19,246	40,604	25,387
Other	79,791	27,070	32,956
Total	1,088,889	1,421,159	1,130,619

Staffing expenses were \$332,270 lower than the budget mainly due to vacant positions not being filled. Due to the impact of COVID-19, there is a shortage of suitably qualified candidates.

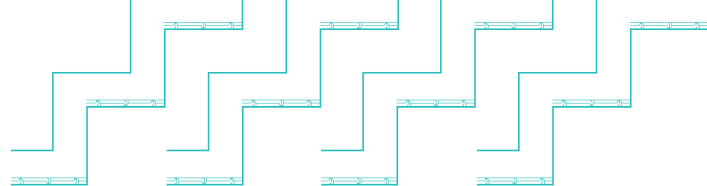
05 Support services provided by the Council

Support services are funded by the Council and paid on behalf of the Board. These services are provided to the Board under a signed Service Level Agreement (SLA) and include services such as rental, human resources and information technology.

Some of the services included in the Service Level Agreement are provided in-kind due to the nature of the service which makes the cost associated hard to measure accurately. The service level agreement includes a budget estimate of \$454,891 for these costs as shown in the table below.

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Property rental cost	358,328	432,223	322,011
Telecommunication costs	16,668	16,668	16,668
Insurance Premium cost	9,510	6,000	9,035
Total	384,506	454,891	347,714

The budget set by the Council for support services via the Service Level Agreement was signed 31 August 2021. Total support services provided for the year was \$70,385 less than expected mainly due to lower occupancy costs.



NOTES TO THE FINANCIAL STATEMENTS

06 Other expenses

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Other expenses			
Travel costs	3,495	25,000	2,011
Training costs	17,150	42,000	38,804
Fees paid to auditors for audit of financial statements	16,846	16,846	16,356
Other operating costs	17,311	35,154	53,242
Total	54,802	119,000	110,413

Total other expenses were \$64,198 lower than the budget. Due to the inability to meet in person under COVID-19 restriction, lower than expected travel, training and catering expense incurred.

Audit Fees

During the year, the following audit fees included under 'Other expenses' were paid or payable for services provided by the auditor of the Board's financial statements:

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Audit fees	16,846	16,846	16,356

07 Receivables

	2022 Actual	2021 Actual
	\$	\$
Receivables from non-exchange transactions		
GST receivable	8,297	28,178
Receivable from the Council	212,929	337,669
Total	221,226	365,847

NOTES TO THE FINANCIAL STATEMENTS

08 Payables

	2022 Actual	2021 Actual
	\$	\$
Payables		
Accrued expenditure (excl. salaries accrual)	120,237	214,773
Advance from the Council	8,297	28,178
Total	128,534	242,951

09 Contingencies

As at 30 June 2022, the Board had no contingent liabilities or assets (30 June 2021: nil).

10 Lease commitments

As at 30 June 2022, the Board had no lease commitments (30 June 2021: nil). The lease service is provided under the Service Level Agreement through the Council.

11 Events after the reporting period

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

12 COVID-19 Financial Impact Assessment

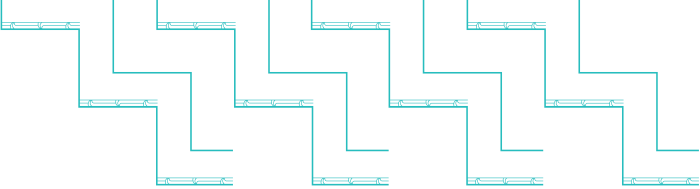
The following assessments are made on the financial implications of COVID-19 on the financial statements.

Revenue

- As a result of the pandemic, the Board's revenue was lower than the budget because of lower expenditure.

Expenditure

- Operating expenditure was lower than anticipated due to less committee attendance, training, travel and associated administrative expenses due to remote working.
- Procurement of specialist expertise was delayed until late in the financial year and was increased to improve overall delivery of the work programme on the assumption of that the challenges associated with COVID-19 would continue into next year.
- We expect some of these trends to flow into 2022/2023.



NOTES

Lined area for notes, consisting of approximately 30 horizontal lines.



Independent Māori
Statutory Board