

Te Tiriti o Waitangi

Audit on
Auckland Council
2018 Report



Independent Māori
Statutory Board

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 koru is the unfurling frond symbolising new beginnings. The many koru show how we are working together, forging a new unity.

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

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



**Independent Māori
Statutory Board**





Chairman's message

E ngā mana, e ngā reo, e ngā rau rangatira mā, tēnā koutou katoa.

E tika ana te mihi poroporoaki ki a rātou kua haere atu rā ki te po – haere oti atu. Ki a tātou ngā morehu, mauri ora!

Nā te Tiriti o Waitangi tō tātou noho-tahi ki Aotearoa i whakaae. Heoi, he kawenata tēnei ka hikitia ake ngā hua o taua whakaaetanga kia hora te pai.

He paku whakaaro tēnei e hāngai nei ki tērā kaupapa; ki a koutou e pīkau nei, ngā mihi maioha.

Tēnā koutou katoa

On behalf of the Independent Māori Statutory Board, I welcome the third Te Tiriti o Waitangi independent audit report of Auckland Council.

This independent audit is a primary instrument for the Board to have assurance that Auckland Council is acting in accordance with statutory provisions referring to Te Tiriti, a yardstick by which to measure that Council is doing what the law requires it to do for Māori in Tāmaki Makaurau.

The first independent audit report in March 2012 set a baseline, from which a work programme was developed to effect real and positive change for the benefit of Māori within the newly established Auckland Council.



In 2015 the second independent audit report findings showed that only a few of the audited recommendations had been completed by Auckland Council which the Board considered was disappointing.

Since then, Council established an internal review of the Tiriti o Waitangi Response programme reporting twice yearly to the Audit and Risk Committee. As a member of this Committee, I note that scrutiny of the programme has provided a strong discipline and accountability. The Board supports the independent auditors' recommendation that such an arrangement continue.

The PriceWaterhouseCoopers (PwC) 2018 audit report demonstrates that Council has made a real effort over the last 12 months to address a high number of outstanding recommended actions from the previous audit. Solid progress in the development of Māori Responsiveness Plans (that address council departments' capability and delivery of Māori outcomes) with supporting guidance materials is also highlighted, although the audit finds further work on Māori Responsiveness Plans is required for regular reporting of progress of milestones and on tracking measures.

There is potential for Te Toa Takitini Executive Leadership Group, established in 2015 to take a stronger overview of the Council's Groups' Treaty Audit Responsiveness Programme. As leaders they can model behaviours and celebrate best practice.

The 2018 Report also lists 13 recommendations that seek a management response, completion date and action owner. The Board considers that building strong

relationships with Māori in Tāmaki Makaurau is critical to meeting legislative provisions and we recommend that Council effectively addresses all aspects of the relationship agreement action group that is a key audit report recommendation.

There are also a few larger action groups outstanding from the previous programme. Now that Council has building blocks in place, such as a project management of actions, review by a Waharoa Group, and scrutiny of the Audit and Risk Committee – the Board expects that the 2018 response programme will be set in place reasonably quickly.

There is now a great opportunity for Council to give effect to a user-friendly performance management system to measure its Māori responsiveness and contribution to Māori outcomes. This measurement will support the Council Group to undertake self-reviews of its Māori responsiveness in many areas of its operations.

When PwC presented their 2018 findings to the Board, we considered potential ways for the Board to secure assurance that Treaty obligations are being met. The Board concluded that there is a place for future Te Tiriti o Waitangi Audits on new legislative provisions and targeted reviews. To this end, the Board will focus more on effectiveness which will involve seeking more direct input from Mana Whenua and Mataawaka in Tāmaki Makaurau.

The Board acknowledges and thanks PriceWaterhouseCoopers for their work in delivering on the 2018 Te Tiriti o Waitangi Audit programme and the support of the Council's Te Tiriti Liaison Group.

The Board looks forward to working with Auckland Council on future challenges and opportunities for it to become a top performer nationally in Māori responsiveness and working with Māori in Tāmaki Makaurau to achieve tangible outcomes.

David Taipari
Chairman – Independent Māori Statutory Board



Background to Te Tiriti o Waitangi Audit

The Audits

The first Audit used a legal framework based on Treaty principles, legislation and an internal audit approach that identified expected good practice. It produced a baseline of Council's performance against all the relevant legislation in key areas of planning, policies, processes and controls and monitoring. The Audit found significant weaknesses and gaps and Council responded with a three-year Te Tiriti o Waitangi Audit Response Programme.

The second Audit in 2015 targeted key areas of the Council Te Tiriti o Waitangi Audit Response Programme and concluded that while there was some increased understanding of Treaty obligations, progress was poor. It noted the good progress in the development of Māori Responsiveness Plans. The second Audit's recommendation that monitoring the Te Tiriti o Waitangi Audit Response Programme completion move to Council's internal audit function with reporting to the Audit and Risk Committee was put in place. The Board Chairman became a member of the Audit and Risk Committee for Te Tiriti o Waitangi Audit update reports.

This third Audit targeted three areas of the Te Tiriti o Waitangi Audit Response Programme – how it responds to the previous audit recommendations, an assessment of Māori Responsiveness Plans and a follow-up of some previous audit recommendations. It is pleasing that the Council Group has made some solid progress completing many of the remaining actions. The Council has been working on Te Tiriti o Waitangi Audit Response Programme for about 6 years and now it is timely for Council to prioritise the completion of remaining actions.

Next Steps

The Board will table this report to Council's Finance and Performance Committee in July 2018 and Auckland Council will confirm their Te Tiriti o Waitangi Audit Response Programme in September. We propose that Auckland Council in preparing for the next Tiriti o Waitangi Audit Response programme:

- communicate to Te Toa Takitini/ Māori Responsiveness Executive Leadership Group to set the tone, drive accountability and oversee progress to deliver on legislative requirements
- identify all remaining Te Tiriti o Waitangi Audit Response Programme actions (2012-2018) that still require a response and decide on new actions with accountability and deadlines
- implement processes and controls to address the legislative requirements from the Resource Management Amendment Act 2017
- Council's response programme including Māori Responsiveness Plans ensure that all parts of the Auckland Council Group are aware of their legislative requirements whether they are at the governance or executive levels for example Local Boards and Council Owned Organisations

- give the highest priority to finalise and implement the performance measurement framework for Māori Responsiveness (action from the first Audit), including applying this to Māori Responsiveness Plans thus supporting more cohesive and effective monitoring of performance
- continue to use the monitoring role of the Internal Audit Department reporting to Audit and Risk Committee (with some coordination and check-in by the Waharoa Group).

Over 2018/19 the Board will commence a greater dialogue with Council on measuring of its Māori responsiveness performance both internally and externally.

Independent Māori Statutory Board

Te Tiriti o Waitangi Audit Report 2018

5 July 2018



Brandi Hudson
Chief Executive
Independent Māori Statutory Board
Private Bag 92311
Auckland 1142

5 July 2018

Tēnā koe Brandi

Te Tiriti o Waitangi Audit Report 2018

Thank you for providing an opportunity for PwC to execute the third Te Tiriti o Waitangi Audit on your behalf.

In accordance with Contract 136: Te Tiriti o Waitangi Audit 2017-18 signed by us on 30 October 2017, we are delighted to attach Te Tiriti o Waitangi Audit Report 2018, which sets out our findings and recommendations from the audit.

If you require any clarification or further information, please do not hesitate to contact us.

Ngā mihi

A handwritten signature in black ink, appearing to read 'Lara Hillier'.

Lara Hillier
Partner - Auckland
lara.w.hillier@nz.pwc.com
T: 09 355 8121

A handwritten signature in black ink, appearing to read 'Jade Collins'.

Jade Collins
Director - Auckland
jade.m.collins@nz.pwc.com
T: 09 355 8517



Use of information

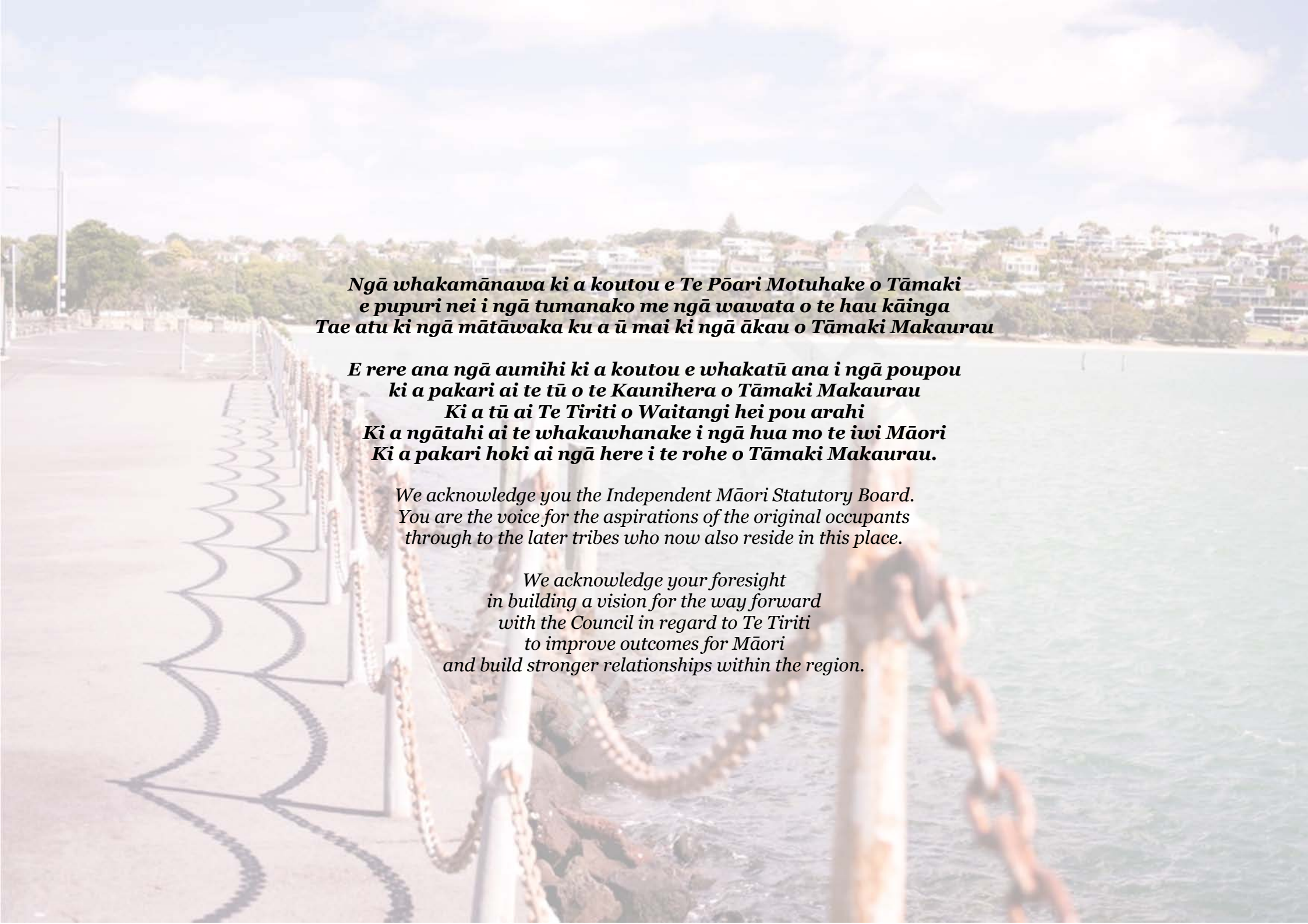
This report is provided for the Independent Māori Statutory Board (“IMSB”) and is issued pursuant to the terms and conditions set out in Contract 136: Te Tiriti o Waitangi Audit 2017-18 (“the contract”).

The IMSB contracted PwC to prepare Te Tiriti o Waitangi Audit Report 2018. By reading this Te Tiriti o Waitangi Audit Report 2018 the reader of the Te Tiriti o Waitangi Audit Report 2018 accepts and agrees to the following terms:

- i. The reader of this Te Tiriti o Waitangi Audit Report 2018 understands that the work performed by PwC was performed in accordance with instructions provided by the IMSB and was performed exclusively for the IMSB’s sole benefit and use.
- ii. The reader of this Te Tiriti o Waitangi Audit Report 2018 acknowledges that this Te Tiriti o Waitangi Audit Report 2018 was prepared at the direction of the IMSB and may not include all procedures deemed necessary for the purposes of the reader.
- iii. The reader agrees that PwC, its partners, employees and agents neither owe, nor accept any duty or responsibility to it, whether in contract or in tort (including, without limitation, negligence and breach of statutory duty), and shall not be liable in respect of any loss, damage or expense of whatsoever nature which is caused by any use the reader may choose to make this Te Tiriti o Waitangi Audit Report 2018, or which is otherwise consequent upon the gaining of access to the Te Tiriti o Waitangi Audit Report 2018 by the reader.
- iv. Further, the reader agrees that this Te Tiriti o Waitangi Audit Report 2018 is not to be referred to or quoted, in whole or in part, in any prospectus, registration statement, offering circular, public filing, loan, other agreement or document and not to distribute the Te Tiriti o Waitangi Audit Report 2018 without the IMSB’s prior written consent.

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

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



***Ngā whakamānawa ki a koutou e Te Pōari Motuhake o Tāmaki
e pupuri nei i ngā tumanako me ngā wawata o te hau kāinga
Tae atu ki ngā mātāwaka ku a ū mai ki ngā ākau o Tāmaki Makaurau***

***E rere ana ngā aumihī ki a koutou e whakatū ana i ngā pou pou
ki a pakari ai te tū o te Kaunihera o Tāmaki Makaurau
Ki a tū ai Te Tiriti o Waitangi hei pou arahi
Ki a ngātahi ai te whakawhanake i ngā hua mo te iwi Māori
Ki a pakari hoki ai ngā here i te rohe o Tāmaki Makaurau.***

*We acknowledge you the Independent Māori Statutory Board.
You are the voice for the aspirations of the original occupants
through to the later tribes who now also reside in this place.*

*We acknowledge your foresight
in building a vision for the way forward
with the Council in regard to Te Tiriti
to improve outcomes for Māori
and build stronger relationships within the region.*



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Executive summary



Executive summary

Background

Te Tiriti o Waitangi (“Te Tiriti”) Audit (“the audit”) directly supports the second aspect of the Independent Māori Statutory Board’s (“IMSB”) purpose as it assesses the performance of the Auckland Council Group (herein referred to as “the Council” and including the Governing Body, Auckland Council organisation, Local Boards and CCOs) in acting in accordance with statutory references to Te Tiriti and statutory responsibilities to Māori in Tāmaki Makaurau. More detail on role and purpose of the IMSB and the audit is in Appendix A.

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

Audit Scope

The scope of this audit has three parts:

Part 1: An assessment of the Council’s framework for responding to previous audit recommendations – as the Council’s follow-up processes are the key overarching mechanism to ensuring that the 60+ actions agreed in previous audit reports are completed as intended.

Part 2: An assessment of the Māori Responsiveness Plan (“MRP”) programme and review process – given the purpose of MRPs to drive change in the culture, thinking and practice of a division/department/CCO to enable the Council to be more responsive to Māori and enhance delivery of both the Council’s statutory obligations and contribution to Māori outcomes.

Part 3: Targeted follow-up of a sample of previous audit recommendations – to independently assess progress to address audit recommendations and provide a greater level of clarity on actions required and accountabilities where needed.

Key messages

In comparison to Te Tiriti o Waitangi Audit Report 2015, we have observed a large amount of work underway to improve the Council’s responsiveness to Māori.

The formal Treaty Audit Response Work Programme is achieving good momentum

Te Tiriti o Waitangi Audit Reports 2012 and 2015 contained 67 specific recommendations. In receiving Te Tiriti Audit Report 2015, the Council committed to a 3-year Treaty Audit Response Work Programme of 24 action groups linked to these recommendations. In contrast to the last audit, it has been pleasing to see greater formality in this work programme and some significant progress as a result. Of note:

- There is *widespread awareness of the Treaty Audit Response Work Programme*, with action owners now sitting across the Council, lessening reliance on the Council’s Māori Strategy and Relations team (Te Waka Anga Mua ki Uta).
- *Elevation of significant and strategic actions* as Council wide programmes of work to Executive Leadership and governance priorities.
- *Monitoring of work programme progress* by the Council’s Waharoa Group (which includes a member of the IMSB Secretariat) and Internal Audit Department and reporting six-monthly to the Audit and Risk Committee.

Progress to close some actions has been delayed due to a slower start – with some target completion dates shifting several times – due to various reasons including restructures, changes in personnel, changes in action approach and competing priorities.

Over the past year in particular, there has been significant momentum by the Council in addressing audit recommendations. At the time of writing this report (April 2018), sixteen of the 24 action groups have been assessed and categorised by the Council’s Waharoa group as ‘closed’. The three-year work programme is due for completion on 30 June 2018. However, it is estimated that at least five action groups will not be completed by this date. This was communicated to the Audit and Risk Committee of 26 February 2018. These relate to the protection of

sensitive information, Māori information portal and mana whenua participation in resource consents. Revised due dates have not yet been agreed at the Council or with the IMSB.

To ensure that actions in progress achieve the desired impact and that the risk of further delays is minimised, we recommend the following improvements:

- *Action closure criteria should fully address previous audit recommendations and underpinning statutory references, and evidence of closure should always be sought* (see Audit Part 1, finding 1 – rated High)
- *Senior leaders (with responsibility for outstanding actions) should be engaged in action monitoring* (see Audit Part 1, finding 2 – rated Moderate)
- *Shifts in audit action target completion dates should be made visible* (see Audit Part 1, finding 3 – rated Low).

A more mature approach is emerging to enable the Council to deliver the principles of Te Tiriti o Waitangi and fulfil statutory responsibilities to Māori

As a result of the Council's commitment to improved responsiveness to Māori and the progress to address previous audit recommendations, we have observed greater maturity in the Council's frameworks and processes that enable delivery of the principles of Te Tiriti o Waitangi and the fulfilment of statutory responsibilities to Māori. The key step changes observed, including those adopted more recently, are:

- *A strong commitment to move beyond the compliance 'tick box' exercise* with a focus Council wide on building good relationships with Māori and getting the right outcomes for Māori.
- *Clearer expectations and accountabilities*, through:
 - An updated organisation Charter, which sets explicit expectations for the Council family in honouring the Council's treaty-based partnership with Māori and Māori responsiveness.
 - The CEO's performance objectives (published 23 November 2017), which requires the establishment of a robust performance measurement framework ('PMF') for Māori responsiveness outcomes, and completion of all planned audit actions. Accountability for audit actions spans Council wide, and it is intended that the PMF, once established, will cascade through the organisation.
- *A comprehensive toolkit and review processes* available to support the development of highly tailored and effective MRPs. In the original Treaty Audit Response Work Programme (agreed to in October 2015), the Council committed to the development and implementation of nine MRPs by June 2018. At the time of the audit, this number had been exceeded, with at least

16 MRPs now in implementation. There are a broad range of initiatives underway across Council to improve Māori responsiveness.

- *Significant efforts to develop staff capability* to engage with and respond more effectively to Māori – with development needs identified and addressed through MRP initiatives and also by individuals that are keen to upskill.
- An action oriented Māori employment and capability framework in the Council wide *Measures and Actions for High Impact (MAHI) strategy* (2017) which seeks to enable responsiveness to Māori through staff recruitment, training and development that strengthens the Council's Māori workforce and enhances cultural competence. It addresses both the statutory and strategic commitments of Auckland Council to Māori.
- The development of guidelines, processes, protocols to support the Council in preparing for, *communicating and engaging with Mataawaka* in Tāmaki Makaurau.

These all contribute to a positive step change towards greater embedding of Māori requirements in day-to-day business as usual processes and in turn should systemise the Council's ability to deliver improved Māori outcomes.

A volume of work underway to better align, embed and measure efforts

The audit touched on a number of areas still in development, or where there is need for further improvement to existing frameworks and processes to ensure the Council's goals for increased Māori responsiveness are achieved. The Council have the following key initiatives underway:

- *The establishment of relationship agreements* between the Governing Body and iwi, in response to requests for Chief-to-Chief relationships. Although there is widespread commitment to building good relationships with iwi, only some relationship agreements are in place between iwi and Local Boards.
- *Full implementation of all MRPs*. There are 16 completed MRPs (plus one in final review stage), nine MRPs in development and approximately another 10 to be developed during FY19.
- *Improving the alignment of MRPs to strategic priorities for Māori* to help set a clearer path for the delivery of Māori outcomes. This was a key recommendation in the Assessment of Expenditure incurred by Auckland Council on projects to deliver Māori outcomes Report 2017. This will impact the next wave of MRPs.
- Development and implementation of a *performance measurement framework* for Māori outcomes aligned to strategic priorities, to support an effective assessment of performance, which will in turn help direct efforts.

The performance measurement system should also affirm senior leader accountabilities for deliverables, budgets and outcomes. This is a fundamental building block required to support a robust control environment, and was an original audit recommendation from 2012.

Further processes required to better inform, monitor and measure efforts

Additional areas identified through the audit for focus are:

- *Improved monitoring of MRP initiatives by business units.* MRPs, while designed well in terms of comprehensive goals and objectives and well thought out initiatives, require better tracking and monitoring to ensure milestones and outcomes are delivered. This needs to be driven by MRP Sponsors/Senior leaders with MRP oversight (see Audit Part 2, finding 4 – rated High).
- *Legal assessments should be performed during MRP development,* to assess compliance with statutory references to Te Tiriti o Waitangi and Māori to determine whether any initiatives are required to meet departmental obligations. These assessments should be reviewed (see Audit Part 2, finding 5 – rated Moderate).
- *The development of processes to manage and monitor relationship agreements and capacity contracts* (see Audit Part 3, finding 6 – rated High).
- *Closure criteria need to be reframed for action groups relating to Mana Whenua participation in resource consents,* to enable more clearly defined actions (see Audit Part 3, finding 7 – rated Moderate).

I ōrea te tuātara ka patu ki waho
A problem is solved by continuing to find solutions.

Acknowledgement

We would like to extend our appreciation for the assistance provided by the Chief Executive, Audit Liaison Group, management and Council staff in the completion of our work.

Yours faithfully



Lara Hillier
Partner
PwC



Jade Collins
Director
PwC

Management comment from the Chief Executive of the Auckland Council

Kia ora koutou katoa

The Auckland Council Group stands committed to delivering on its Treaty of Waitangi responsibilities and responding to the needs of our Māori communities. We want an enduring partnership with iwi and out of that, to progress the outcomes Māori aspire to socially, economically, environmentally and culturally.

This audit continues the valuable work of the Independent Māori Statutory Board in advising and challenging us to do better. It is received positively and with gratitude because it helps us to drive the change that is still needed in this regard. I commit us to carefully considering all recommendations and responding to them in due course.

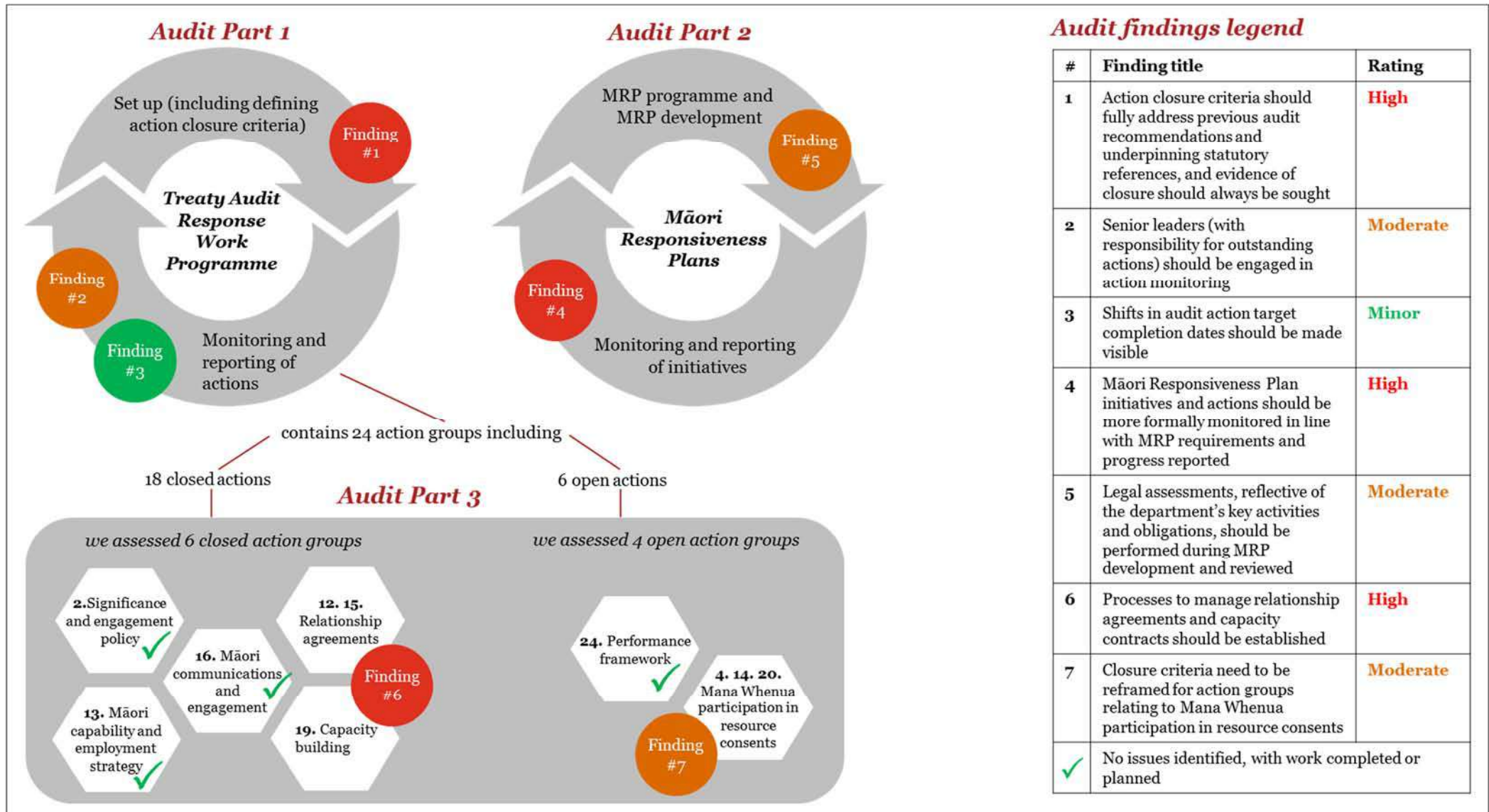
It is very pleasing to see fulsome acknowledgement of the goodwill, commitment and progress being made by the organisation toward improved outcomes for Māori. But we have more to do and we will continue rising to the challenge.

Stephen Town

Chief Executive Auckland Council

Summary of findings

The audit identified seven key findings, as numbered in the diagram below. Each finding is detailed in the relevant Audit Part section of this report, and each finding is rated based on the priority rating definitions over the page.



Basis of findings and definition of audit in the context of Te Tiriti audit

The findings are based on meetings held with a sample of key stakeholders, reviews of a sample of relevant documentation (see Appendices E and F) and results of limited detailed testing which was conducted on a sample basis, where appropriate.

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

Detailed findings

The next sections of this report set out for each audit Part, the detailed findings and recommendations, and the Council’s response and implementation plan for the way forward arising from this audit.

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

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

Next steps

The Council’s Finance and Performance Committee will receive this report, together with the Council’s responses to the findings.

Given the nature of these findings, we recommended that follow-up of agreed actions form part of Internal Audit’s forward work programme.



Audit part 1: The Council's framework for responding to previous audit recommendations



Audit part 1: The Council's framework for responding to previous audit recommendations

Background, objective and scope

A critical recommendation (ref 66) in Te Tiriti o Waitangi Audit Report 2015 was the embedding of audit follow-up processes within the Council. This is so that the Council can self-monitor and hold itself accountable for its progress to implement agreed actions. The Waharoa Group (a committee comprised of staff Council's Te Waka Anga Mua ki Uta, Internal Audit department and a member of the IMSB Secretariat) was established in 2015 to monitor the progress made in delivering the Treaty Audit Response Work Programme. Progress is reported six-monthly to the Audit and Risk Committee. In addition, a summary table and commentary on actions completed is reported to the Finance and Performance Committee as part of the wider Te Toa Takitini report.

In 2016, the IMSB requested PwC to assess the design and operating effectiveness of this follow-up framework (including assignment of responsibilities, delivery and reporting) that the Council and IMSB rely on to drive progress. The agreed follow-up framework going forward, as determined by the Waharoa Group, was reported in Te Tiriti o Waitangi Audit Action Follow-up Healthcheck Report 2016.

The report highlighted the following areas that could be enhanced:

- Leadership from the top, enabled through more regular reporting to the Māori Responsiveness Executive Leadership group
- Greater collaboration to arrive at agreed outcomes (i.e. closure criteria) and clearer responsibilities, in particular with regard to how the Waharoa group and executive / operational business owners work together
- Greater consistency in reporting.

The report listed eight specific agreed actions to enhance these areas (see table alongside).

As Council follow-up is the key overarching mechanism to ensuring the actions agreed in previous reports are completed, this audit part independently assessed whether the eight agreed actions have been addressed.

Healthcheck Report Agreed Actions October 2016

Ref #	Agreed action to be assessed for progress/closure
1	A Terms of reference for the Waharoa Group, to describe its role, responsibility, composition, and capturing the lessons learnt to date, will be implemented to ensure no loss of momentum in subsequent years. This should include a process map including all the steps from the time the final audit report is received by the Council, to agreed recommendations, action tracking and completed actions. This should include who is involved and their delegations. It should also include a process for the preparation for upcoming audits.
2	The Waharoa group will engage with the relevant executive and operational business owners to undertake the detailed annual planning, including and review of the previous year's progress. At this time, they will define desired outcomes for each Te Tiriti o Waitangi Audit recommendation. This will enable greater flexibility when the audit recommendations may need to change to accommodate business change. This will also serve the purpose of ensuring that the outcome that the audit actions seek to achieve is well understood and achievable, within the timeframe set. Ideally, the auditor will be part of the annual discussions.
3	In undertaking the annual project planning, executive and operational business owners' accountabilities and responsibilities will be agreed jointly.
4	The Waharoa Group will, jointly with the relevant executive and operational business owner, agree closure criteria, as well as actual

Ref #	Agreed action to be assessed for progress/closure
	closure of actions, enabling greater buy-in and traction. Care should be taken to ensure closure criteria include all aspects to ensure the issues will be addressed. As the business and requirements change, the Waharoa group and the operational business owner may decide to adapt closure criteria, provided that the new actions still deliver the desired outcome.
5	The Waharoa Group will consistently approve reporting on progress tabled at the Finance & Performance Committee, enabling transparency and traceability.
6	Progress on actions will be reported six-monthly to Te Toa Takitini Executive Leadership Group, re-establishing executive ownership.
7	Internal Audit will update the Te Toa Takitini Executive Leadership group on the results of their work.
8	Throughout the follow-up process, consistent formats of documentation and reporting will be used.

Summary of findings

The substance of actions 1 (Waharoa Group processes), 5 (approval of progress reporting), 7 (updates to Te Toa Takitini) and 8 (consistent formats for reporting) from the table alongside are complete. The key parts of actions 2 (annual planning), 3 (action owner accountabilities), 4 (closure criteria) and 6 (progress reporting) have been addressed. However, elements relating to the completeness of closure criteria and executive/senior leader oversight of actions and engagement in the process remain open and should be addressed to better support the remaining delivery of the Treaty Audit Response Work Programme. Our three detailed observations and recommendations are contained over the page.

Approach

The audit approach included:

- interviewing staff involved in addressing the agreed actions
- examining relevant reports and other documentation relating to the changes made as a result of remediation
- observing/performing walkthroughs of remediated processes and/or controls (e.g. observing Waharoa Group meetings)
- assessing the design effectiveness of remediated documentation, processes and/or controls
- where agreed actions relate to the implementation of a new control or improvements to the performance of a control, selecting and testing a limited sample of transactions/items to ensure controls are operating effectively.

Detailed findings and recommendations

Ref #	Finding	Priority rating	Recommendation	Management response																																																																																																																																				
1	<p>Action closure criteria should fully address previous audit recommendations and underpinning statutory references, and evidence of closure should always be sought</p> <p>Each of the audit actions has a set of closure criteria agreed between the Waharoa Group and the Action Owner(s), as the elements that need to be addressed by the action owner. Since March 2017, these closure criteria have been documented in evidence templates and are reported to Committees. When these criteria are met, the Waharoa Group agrees to close the action (and the linked Treaty Audit recommendation). When all actions within a group are complete, the action group is closed.</p> <p>In our examination of a sample of 6 closed (2, 12, 15, 13, 16 and 19) and 4 open actions (4, 14, 20 and 24), we noted some audit action closure criteria do not fully address previous audit report recommendations/underpinning statutory references or work planned/underway, and evidence of closure was not always sought by the Waharoa Group. The 'lens' missing from the closure criteria and action group was generally the establishment of a process and control to ensure that what was being implemented, would be done consistently and correctly – both now and in the future.</p> <p>A summary of our findings is shown in the table below, with further detail in Appendix B.</p> <table border="1"> <thead> <tr> <th>Assessment of action groups</th> <th>2</th> <th>12</th> <th>15</th> <th>13</th> <th>16</th> <th>19</th> <th>24</th> <th>4</th> <th>14</th> <th>20</th> </tr> <tr> <td>Significance and engagement policy</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Relationship agreements</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Māori capability and employment</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Māori communication strategy</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Capacity building</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Performance framework</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Mana Whenua participation in resource consent processes</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Status of action group (as assessed by the Waharoa Group)</td> <td>Closed</td> <td>Closed</td> <td>Closed</td> <td>Closed</td> <td>Closed</td> <td>Open</td> <td>Open</td> <td>Open</td> <td>Open</td> <td>Open</td> </tr> <tr> <td>Closure criteria fully addresses previous audit recommendations and underpinning statutory references?</td> <td>Yes</td> <td>No</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>No</td> <td>Yes</td> <td>No</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Closure criteria reflects actual work delivered/underway/planned?</td> <td>Yes</td> <td>No</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>No</td> <td>Yes</td> <td>No</td> <td>No</td> <td>No</td> </tr> <tr> <td>Evidence of action closure was fully sought by the Waharoa Group?</td> <td>Yes</td> <td>No</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>No</td> <td colspan="3">N/A actions still in progress</td> <td></td> </tr> </thead></table> <p>From this assessment, we also identified that:</p> <ul style="list-style-type: none"> Processes to manage relationship agreements and capacity building contracts (as recommended by the audit report 2015) are not place. This issue has been raised in Audit Part 3, finding 6. The closure criteria for action groups relating to Mana Whenua participation in resource consent processes (4, 14, and 20.) does not accurately reflect work planned/underway. This issue has been raised in Audit Part 3, finding 7. <p>Risk/implication</p> <p>If action closure criteria are not appropriately defined, there is an increased risk that processes and controls implemented through completed audit actions will not enable the Council to fully address statutory responsibilities to Māori. As a result, the Council's ability to deliver on related Māori outcomes may be diminished.</p>	Assessment of action groups	2	12	15	13	16	19	24	4	14	20	Significance and engagement policy											Relationship agreements											Māori capability and employment											Māori communication strategy											Capacity building											Performance framework											Mana Whenua participation in resource consent processes											Status of action group (as assessed by the Waharoa Group)	Closed	Closed	Closed	Closed	Closed	Open	Open	Open	Open	Open	Closure criteria fully addresses previous audit recommendations and underpinning statutory references?	Yes	No	Yes	Yes	Yes	No	Yes	No	No	Yes	Closure criteria reflects actual work delivered/underway/planned?	Yes	No	Yes	Yes	Yes	No	Yes	No	No	No	Evidence of action closure was fully sought by the Waharoa Group?	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We are in the process of identifying and agreeing detailed actions and completion dates with Action Owners (Senior Leaders), to compile a Response Work Programme. This Response Work Programme will be discussed with the IMSB Secretariat prior to it being finalised.</p> <p>Due date: We will provide the finalised Response Work Programme to a September Council Committee.</p>
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2	<p>Senior leaders (with responsibility for outstanding actions) should be engaged in action monitoring</p> <p>Audit action owners are generally Tier 4 or 5 staff who have a direct responsibility for addressing the agreed action. While this is appropriate, the relevant senior leaders with responsibility for outstanding actions are not always engaged upfront in action setting, monitoring nor do they receive progress reports. While we acknowledge that for some actions senior leaders/executives are actively engaged, i.e. actions that form part of Te Toa Takitini portfolio, this is not consistent. Specific observations are:</p> <ul style="list-style-type: none"> The expectations for Senior Leader oversight in developing and agreeing closure criteria and target completion dates is not clearly defined. There is no reporting channel on progress or actions due/overdue to Senior Leaders of departments responsible for delivering on audit actions. We understand that Te Waka Anga Mua ki Uta have recently proposed that the Te Toa Takitini Executive Leadership Group receive updates on the Treaty Audit Response Work programme from July 2018 onwards. <p>Risk/implication</p> <p>As FY18 is the final year of the Treaty Audit Response Work Programme (recognising some completion dates fall after 30 June 2018), it is critical that remaining actions are implemented as intended. Involvement from senior leaders with responsibility for outstanding actions can help ensure these actions remain priority focus, balanced against other organisational commitments.</p>	Moderate	<ol style="list-style-type: none"> The expectations for oversight of Senior Leaders/Executives (with responsibility for outstanding actions) in developing and agreeing closure criteria and target completion dates should be defined and implemented. A reporting channel (such as to Te Toa Takitini Executive Leadership Group) should be established for progress and actions due/overdue to Senior Leaders/Executive (with responsibility for outstanding actions), to support timely action delivery and escalation of risks/changes to delivery. 	As above																																																																																																																																				

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3	<p>Shifts in audit action target completion dates should be made visible Progress to address Treaty Audit actions is reported six-monthly through the Waharoa Group and Internal Audit to the Audit and Risk Committee. We note that for a number of actions, the target completion dates have shifted multiple times over the years due to changes in priorities and available resource. However, due date shifts are not tracked nor reported to the Audit and Risk Committee nor Senior Leaders with responsibility for outstanding actions.</p> <p>Risk/implication Without visibility of shifts in target completion dates it is not clear to those monitoring progress whether actions are 'overdue' from their initial due date and the extent of this, and as a result this can impact the ability to make or influence considered decisions on action prioritisation.</p>	Minor	5. Treaty Audit Work Programme progress reports to Senior Leaders (with responsibility for outstanding actions) should include the full history of due dates, to enable visibility of these changes.	As above



***Audit part 2: Māori Responsiveness Plan
programme and review process***



Audit part 2: Māori Responsiveness Plan programme and review process

Background, objective and scope

Māori Responsiveness Plans (“MRPs”) are strategic plans to drive change in the culture, thinking and practice of a division/department/CCO to enable the Council to be more responsive to Māori and enhance delivery of both the Council’s statutory obligations and relationship commitments to Māori.

MRPs are the key vehicle to deliver on the goals and objectives in the Council’s Māori Responsiveness Framework (“MRF”), and set out how each division/department/CCO will enhance their contributions to deliver on commitments to Māori through a range of actions/initiatives.

Recommendations 1, 3, 38, 41, 62, 65 in Te Tiriti o Waitangi Audit Report 2015 relate to the development and implementation of MRPs. Since then a toolkit and review processes (by Te Waka Anga Mua ki Uta, Internal Audit and Legal) have been established to support the development of division/department/CCO MRPs.

Given the importance of getting these MRPs right, the objective of this audit part was to assess the Council’s MRP programme and the related review process. The audit also included a ‘deep dive’ independent examination of a sample of three MRPs.

The scope of this audit part included:

- Assessing the design of the programme to develop MRPs for remaining divisions/departments/CCOs
- Assessing the design of the template guidance for developing MRPs, i.e. does this support the development of MRPs which create an effective compliance framework and plan, and mechanism to action Te Tiriti Audit recommendations?
- Assessing the design and operation of the MRP review process by Te Waka Anga Mua ki Uta, Internal Audit and Legal

- Performing a ‘deep dive’ examination of a sample of three MRPs (Plans and Places, Communications and Engagement and Auckland Transport) to assess the effectiveness of the MRP in:
 - creating a compliance framework and plan for the business unit, i.e. have relevant legal obligations to Māori and Te Tiriti Audit recommendations been identified? Have appropriate accountabilities been assigned? Have key controls been identified to enable compliance and delivery of actions to address recommendations, and are these in place and operating effectively?
 - embedding Māori responsiveness within day-to-day business as usual processes, i.e. does the MRP include actions to demonstrate improved Māori responsiveness, what key controls does the MRP put in place to consistently deliver on these actions, and are the key controls operating effectively?
 - creating a self-monitoring framework for performance, i.e. is a performance assessment framework defined, and progress monitored and assessed? Are there linkages between MRPs, department business plans and individual staff development plans?

Approach

The approach included the following actions:

- interviewing staff involved in the development and review of the MRPs, and staff responsible for implementing MRP actions
- assessing the design and operation of key documentation including: the MRP toolkit, individual MRPs, evidence of MRP review and any other documents that support monitoring and reporting of progress to achieve MRP initiatives.

Summary of findings

Well-designed tools supporting the development of MRPs

There is a requirement, defined in Business Plans, that each division/department/CCO in the Council has an MRP in place that is relevant, appropriately resourced and is capable of being delivered. Given the strategic nature of these plans (typically designed as three year forward looking plans), the journey to develop these plans is important and is recognised and treated as a project in itself.

There are various well-designed tools/mechanisms available that enable the development of MRPs, including:

- *A defined programme to develop MRPs* for remaining parts of the Council, which is reported to the Audit and Risk Committee
- *Clear accountability for development* through MRP Sponsors and MRP development project teams
- *A comprehensive toolkit* (developed in 2016) is available to guide project teams through structured planning and self-assessment processes to develop their MRPs. The toolkit provides for:
 - a current state assessment of department values, internal capacity, capability and activity – determined through a combination of staff surveys, interviews and workshops, desktop research, legal and treaty assessment (of how the area is delivering on the MRF, contributes to Treaty principles and is addressing statutory responsibilities) and Māori partner/stakeholder relationship mapping
 - future state assessment to identify improvements that need to be made and what sort of relationships, leadership, management, culture and capability the area needs in the future
 - identification of implementation risks and mitigation plans
 - performance measures, monitoring and evaluation.
- *Facilitation and real time review processes* (by Te Waka Anga Mua ki Uta, Internal Audit and Legal) to ensure MRPs are designed effectively.
- *A best practice-sharing forum* within the Council, known as the Nga Poito where those involved in MRPs can come together to share and reflect on their

learnings, strengths, weaknesses and future practices. At the time of this audit, seven departments were involved in this forum.

In the original Treaty Audit Response Work Programme (agreed to in October 2015), the Council committed to the development and implementation of nine MRPs by June 2018. At the time of the audit, this number had been exceeded, with:

- 16 approved MRPs, in implementation
- one pending final review
- nine in development (six of which have been prioritised for completion by 30 June 2018)
- 10 departments/CCOs/divisions that are initiating the development discussions.

Improving strategic alignment and increasing focus on Māori outcomes

The current focus of MRPs is initiatives to improve internal capability and capacity to respond to and engage with Māori (the MRF goal of an empowered organisation), and the MRP current state assessments have focused on this. This was a conscious decision given the low levels of capability identified. Future MRPs (including refreshes) will focus more on the other MRF goals of effective Māori participation in democracy and building strong Māori communities. There will include greater focus on aligning (individually and collectively) MRP initiatives to Māori outcomes (identified in strategic plans), and the requisite performance framework to measure milestones and outcome delivery.

Further processes required to better inform, monitor and measure efforts

- MRPs, while designed well in terms of comprehensive goals and objectives and well thought out initiatives, require better tracking and monitoring to ensure delivery of milestones and outcomes (finding 4).
- Full legal assessments should be performed during MRP development, to assess compliance with statutory references to Te Tiriti o Waitangi and Māori to determine whether any initiatives are required to meet departmental obligations. These assessments should be reviewed (finding 5).

Our two detailed observations and recommendations are contained over the page.

Detailed findings and recommendations

Ref #	Finding	Priority rating	Recommendation	Management response												
4	<p>Māori Responsiveness Plan initiatives and actions should be more formally monitored in line with MRP requirements and progress reported</p> <p>All three MRPs examined included specific monitoring requirements. However, these requirements are generally not being met. Discussions with MRP action owners identified that while initiatives are being implemented, progress monitoring is not regular and is typically discussion/narrative based – rather than more formal tracking of progress to deliver on the agreed initiatives against timelines and intended outcomes. Initiative/action tracking requirements for the three MRPs examined, and actual practices followed are detailed in the tabled below.</p> <table border="1"> <thead> <tr> <th>Māori Responsiveness Plan</th> <th>Scope and frequency of monitoring and reporting as stated in the MRP</th> <th>Actual practices</th> </tr> </thead> <tbody> <tr> <td> <p>Communication and Engagement (implemented November 2016)</p> </td> <td> <p>“The C&E roopu will continue to meet fortnightly to track progress. Unit representatives will be responsible for checking in on initiatives with their team. Depending on work plans this may mean that roopu membership changes over time. We will also include the new C&E principal advisor on engagement. Te Waka Anga Mua representatives come to regular roopu meetings as well and the IMSB will be consulted at least twice a year.</p> <p>IMSB audit initiatives and other work which is part of the Te Toa Takitini work programme will be monitored as part of this.”</p> </td> <td> <p>Practices defined in the MRP are partially followed.</p> <p>Two significant initiatives relating to audit recommendations (Māori engagement/communication and the Māori Information Portal) are monitored through the Waharoa group, and formally reported through Executive/Senior leadership groups, with budgets, milestones, risks and measurable benefits tracked.</p> <p>However, with regard to other smaller project and ‘BAU’ type MRP initiatives, the C&E roopu is not currently meeting fortnightly – but had been in the past. Progress on the implementation of these MRP initiatives is discussed within individual units and occasionally at a department level, but not on a regular or formal basis. We acknowledge that many actions are ‘ongoing’ in nature, i.e. they do not have a fixed end date, which is appropriate as they serve to build capacity and capability and embed the right behaviours. However, actions are not formally tracked against intended outcomes, i.e. progress is not recorded or reported.</p> </td> </tr> <tr> <td> <p>Plans and Places (implemented August 2016)</p> </td> <td> <p>Specific measures and targets were set for each of the 6 MRP actions. Monitoring of department efforts against measures and targets is set at the end of the fourth quarter for most actions. For example, for the action “on-going training to improve responsiveness to Māori” there are 5 measures and targets, including:</p> <ol style="list-style-type: none"> 1. Measure: number of training events; target: at least one event per quarter delivered 2. 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Because the specifics of planned milestones, outcomes and MRP success criteria is not currently captured through these reports, the Council are in the process of facilitating improved reporting on the delivery of Māori outcomes across the Council family.</p> <p>Progress on the implementation of the plan is reported to the Auckland Transport Board at six-monthly intervals. Since MRP implementation in September 2017, one report has been provided to the Board in a narrative style. 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Ensure that MRP initiative tracking and monitoring processes agreed to in MRPs are followed consistently. Where these are deemed no longer appropriate, revised monitoring and reporting processes should be defined and agreed with MRP Sponsors. 7. Require structured and regular progress reporting to better track and monitor performance on operational matters (details of progress on milestones, forecast completion of actions against plan (and any shifting due dates), actuals versus budget and key risks/issues) as well as a more strategic focus (whether MRP objectives and outcomes are being achieved). The frequency of reporting should be determined by the nature of initiatives. <p>MRP reporting should be through the relevant business unit/division or CCO, i.e. not necessarily whole of Council reporting.</p>	<p>Owner: Phil Wilson (Governance Director) /Graham Pryor (General Manager, Māori Responsiveness and Te Tiriti o Waitangi Relationships) /Theresa Roigard (Head of Māori Strategy, Policy and Effectiveness)</p> <p>Agreed Action: We agree with the recommendations, and will implement actions to address these. We are in the process of identifying and agreeing detailed actions and completion dates with Action Owners (Senior Leaders), to compile a Response Work Programme. This Response Work Programme will be discussed with the IMSB Secretariat prior to it being finalised.</p> <p>Due date: We will provide the finalised Response Work Programme to a September Council Committee.</p>
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<p>Communication and Engagement (implemented November 2016)</p>	<p>“The C&E roopu will continue to meet fortnightly to track progress. Unit representatives will be responsible for checking in on initiatives with their team. Depending on work plans this may mean that roopu membership changes over time. We will also include the new C&E principal advisor on engagement. Te Waka Anga Mua representatives come to regular roopu meetings as well and the IMSB will be consulted at least twice a year.</p> <p>IMSB audit initiatives and other work which is part of the Te Toa Takitini work programme will be monitored as part of this.”</p>	<p>Practices defined in the MRP are partially followed.</p> <p>Two significant initiatives relating to audit recommendations (Māori engagement/communication and the Māori Information Portal) are monitored through the Waharoa group, and formally reported through Executive/Senior leadership groups, with budgets, milestones, risks and measurable benefits tracked.</p> <p>However, with regard to other smaller project and ‘BAU’ type MRP initiatives, the C&E roopu is not currently meeting fortnightly – but had been in the past. Progress on the implementation of these MRP initiatives is discussed within individual units and occasionally at a department level, but not on a regular or formal basis. We acknowledge that many actions are ‘ongoing’ in nature, i.e. they do not have a fixed end date, which is appropriate as they serve to build capacity and capability and embed the right behaviours. However, actions are not formally tracked against intended outcomes, i.e. progress is not recorded or reported.</p>														
<p>Plans and Places (implemented August 2016)</p>	<p>Specific measures and targets were set for each of the 6 MRP actions. Monitoring of department efforts against measures and targets is set at the end of the fourth quarter for most actions. For example, for the action “on-going training to improve responsiveness to Māori” there are 5 measures and targets, including:</p> <ol style="list-style-type: none"> 1. Measure: number of training events; target: at least one event per quarter delivered 2. Measure: percentage of staff who feel they are competent engaging with te ao Māori; target: increase from baseline survey 	<p>Practices defined in the MRP are not followed.</p> <p>Some Māori responsiveness activity is discussed at the Steering Committee. However, not all actions are discussed and progress is not formally measured against targets, i.e. progress is not recorded or reported.</p>														
<p>Auckland Transport (implemented September 2017)</p>	<p>“Project Board Reporting</p> <p>The Programme Manager is responsible for reporting to the Project Leadership Team on a bimonthly basis via a submitted report and then quarterly at face-to-face meetings. Core items for review include:</p> <ul style="list-style-type: none"> • Initiative updates – progress, forecast completion against plan. • Budgets – actuals versus forecasts. • Key risks and issues. <p>Programme and Project Control and Reporting</p> <p>The Programme Manager will arrange monthly meetings with the Project Manager to track and monitor performance. The Project Manager is required to provide the following items for review:</p> <ul style="list-style-type: none"> • Initiative updates – progress, forecast completion against plan. • Budgets – actuals versus forecasts. • Key risks and issues. <p>Progress on the implementation of the plan is reported to the Auckland Transport Board at six-monthly intervals.”</p>	<p>Practices defined in the MRP are partially followed.</p> <p>Progress and spend on significant initiatives (relating to the Māori Road Safety Programme, Māori Roadways Programme, and Māori freehold land, papakāinga and marae development) are formally reported through Te Toa Takitini/the Council’s Finance and Performance Committee as part of broader Māori outcome reporting and subsequently to the joint Governing Body/IMSB. Because the specifics of planned milestones, outcomes and MRP success criteria is not currently captured through these reports, the Council are in the process of facilitating improved reporting on the delivery of Māori outcomes across the Council family.</p> <p>Progress on the implementation of the plan is reported to the Auckland Transport Board at six-monthly intervals. Since MRP implementation in September 2017, one report has been provided to the Board in a narrative style. Details of progress, forecast completion against plan, actuals versus budget and key risks/issues were not incorporated into this initial report, but it is planned that “traffic light” style update will be provided to the Board in future reports, to enable issue identification and discussion.</p>														

Ref #	Finding	Priority rating	Recommendation	Management response
	<p>Given the strategic nature of these plans, and large upfront investment in their development, we would expect to see more formal monitoring.</p> <p>Risk/implication Without formal tracking and monitoring of progress to implement MRP actions, there is an increased risk that agreed actions are not delivered as intended. This impacts on the ability to ‘course correct’ and ultimately could impact on the Council’s ability to achieve MRF goals of being an empowered organisation, enabling effective Māori participation and building strong Māori communities.</p>			
5	<p>Legal assessments, reflective of the department’s key activities and obligations, should be performed during MRP development and reviewed</p> <p>Legal assessments are not consistently used nor reviewed in MRP development.</p> <p>As part of MRP development, MRP writers are required (through the MRP toolkit) to perform a ‘legal assessment’, which has two parts – to:</p> <ol style="list-style-type: none"> identify the Council’s general legal requirements to Māori, obligations under Te Tiriti o Waitangi as well as division/department/CCO-specific requirements and assess what is currently being done to meet these. <p>The purpose of this self-assessment is to identify areas for improvement to inform MRP initiatives and actions.</p> <p>To support this assessment, the MRP toolkit:</p> <ul style="list-style-type: none"> advises writers that the legal assessment requires some critical thought (i.e. what are our priority legislative requirements? What does this mean for us? How are we meeting our obligations currently? What more should we be doing?) refers writers to the Council’s Do It Right compliance programme and plans to help business units identify, assess, plan for, and track progress against the legislative obligations that apply to them provides a template to capture the assessment. <p>In all three MRPs examined the business unit’s legal requirements were identified and listed, however it was not explicitly evident in two MRPs (Communications and Engagement; Plans and Places) whether an assessment of current practices and areas for improvement (i.e. part b) was performed and used to inform MRP initiative development. Due to changes in MRP drivers over time, we were not able to confirm this. While we acknowledge that this is in part mitigated, as relevant Te Tiriti o Waitangi Audit Report recommendations are identified as MRP initiatives/actions, the audit is limited in that it does not assess all business units for all compliance obligations.</p> <p>We also noted that the MRP review processes do not fully consider this legal assessment of current practices. The key Legal reviewer is currently on maternity leave and in her absence, the Legal team are not clear what their review of draft MRPs needs to encompass. There are no documented assessment guidance to support the Legal team, or other appropriate subject matter experts, in performing a consistent and robust review of the MRPs legal assessment.</p> <p>Risk/implication We acknowledge that departments are expected to understand their statutory obligations. MRP development is an ideal opportunity for a business unit to take stock of how they are currently meeting obligations and what more they could be doing. If legal assessments are not completed or reviewed, there is an increased risk that compliance gaps or areas for improvement will not be identified and actioned.</p>	Moderate	<p>Going forward:</p> <ol style="list-style-type: none"> MRP development processes should include, as appropriate, self-assessments of compliance with statutory references to Te Tiriti o Waitangi and Māori to determine whether any initiatives are required to meet departmental obligations (considering departmental activities). This assessment should be checked by Legal review processes. Assessment guidance to support the review of MRP legal assessment by the Legal team/relevant subject matter experts should be established. 	As above



Audit part 3: Targeted follow-up of previous audit recommendations



Audit part 3: Targeted follow-up of previous audit recommendations

Background, objective and scope

Te Tiriti o Waitangi Audit Reports 2012 and 2015 contained 67 specific recommendations. Over the past year, there has been significant momentum by the Council in addressing these previous audit recommendations. See Appendix C for a summary of the status of audit recommendations, compared to prior audit reports, and see Appendix D for a schedule of all prior audit recommendations. At the time of writing this report, sixteen of the 24 action groups (all linked to prior audit recommendations) in the Treaty Audit Response Work Programme have been assessed and categorised by the Council as 'closed'. The 3-year Work Programme is due for completion on 30 June 2018. However, it is estimated that at least 5 action groups will not be completed by this date. This was reported to the Audit and Risk Committee of 26 February 2018. These relate to the protection of sensitive information, Māori information portal and mana whenua participation in resource consents. Revised due dates have not yet been agreed at the Council or with the IMSB.

Certain action groups warrant an independent follow-up through this Te Tiriti o Waitangi Audit 2018:

- for 'closed' actions, independently assess them for closure, in doing so assessing the effectiveness of the Council's follow up framework
- for 'open' actions, to consider the planned course of action (closure criteria) to provide, if needed, a greater level of clarity on actions required to effectively close the action
- to share evidence of the areas where good progress has been made and Māori outcomes are being achieved, for recognition and also to share as examples of good practice.

Four key scope drivers were focused on to select the action groups to follow up:

1. The **high priority legislative requirements**¹ – to ensure progress is being made in the areas that matter most
2. The **Schedule of Issues of Significance to Māori in Tamaki Makaurau** – as a more detailed lens for prioritisation of follow up
3. The **time taken to address recommendations** – many recommendations that originated in the inaugural Te Tiriti o Waitangi Audit Report in 2012 remain open, and there is an expectation that more of these should be complete
4. The **more critical** action groups/recommendations that, once addressed and operating effectively, will support the completion of other action groups/recommendations.

The seven action groups specifically selected for follow-up in this audit were:

- 12. and 15. Relationship agreements
- 13. Māori capability and employment
- 16. Māori communication strategy
- 24. Performance framework
- 4. 14. and 20. Mana Whenua participation in resource consents.

Each action group in Te Tiriti Audit Response Work programme, and the associated recommendations, relate to one or more statutory requirement to Māori.

¹ High priority legislative requirements are defined as a legislative requirement that if not complied with, would have high impact to Māori, and/or legislation for which there is an increased likelihood of non-compliance or gaps in existing Council process. The legislative requirements are set out in Te Tiriti o Waitangi Best Practice Audit Approach (developed in 2011) and established the backbone of the inaugural audit. In scoping the first audit, there was one major driver for scope – the legislative requirements deemed high priority.

Approach

The extent of Audit follow up (high level, detailed or deep dive) has been determined based on the status of the action group (i.e. whether it is closed or open). Closed actions were subject to a detailed or focused assessment, and open actions were subject to a high level (inquiry) assessment only. The audit approach included the following actions:

<i>Approach</i>	<i>High level</i>	<i>Detailed</i>	<i>Focused assessment</i>
Interviewing staff involved in addressing agreed actions, including Action Owners, Action Sponsors, to understand actions taken/remaining	X	X	X
Examining relevant reports and other documentation relating to the changes made to address agreed actions		X	X
Observing/performing walkthroughs of remediated processes and/or controls		X	X
Assessing the design effectiveness of remediated documentation, processes and/or controls		X	X
Where agreed actions relate to the implementation of a new control or improvements to the performance of a control, selecting and testing a limited sample of transactions/items to ensure controls are operating effectively			X

Summary of findings

The action groups followed up were at varying stages of completion during the audit, with two completed during the course of the audit. The Performance Framework and two recently completed actions (Māori capability and employment and Māori communication strategy) while driven from one department, are intended for cross Council reach, with the Māori capability and employment strategy (“MAHI”) and Performance Framework (once implemented) to be rolled out in the near future to all CCOs also. Due to recent implementation of the two completed actions it was not possible to fully assess whether they were operating appropriately within the Council (i.e. perform a ‘deep dive’ per the approach section above).

Discussions with CCOs identified that steps had been taken to establish their own frameworks, and systems to support effective engagement with Mana Whenua and Mataawaka, including supporting Māori participation in strategic decision making. Most initiatives relating to engagement with Mataawaka are more recent, as improvement efforts in the past have been targeted to iwi relationships. Instances of good progress noted through the audit include:

- Auckland Transport’s Māori Information Portal – a centralised system to record Mana Whenua and Mataawaka information, key contract and details of decision making activities. This initiative is expected to be completed in Q4 17/18.
- Panuku’s Māori Engagement Framework – designed to support collaborative partnership relationships with Mana Whenua, Mataawaka and urban Māori of Tamaki Makaurau. In addition, a simple database of Māori stakeholders is maintained to support engagement and communication activities. Panuku are also establishing a Māori Outcomes Framework to measure performance.
- Auckland Tourism, Events and Economic Development’s Māori Engagement Approach to support more effective engagement with Māori SMEs and supporting institutions.
- Mana Whenua Kaitiaki forum: originally established by Watercare, this is now available for all CCOs to seek and better enable iwi participation in strategic decision making.
- Relationship agreements: Watercare has well established relationships with iwi, and appreciates the need to build trust and confidence in iwi groups. Watercare have formalised relationships with Mana Whenua through relationship agreements or memoranda of understanding.

The table below shows our summary assessment of action groups followed up, and whether there are any further detailed findings and recommendations for the Council to address.

Action groups and related audit rec.	Te Tiriti o Waitangi Audit Report 2015 recommendations	Status as reported by Council	Status as assessed in this audit	Audit assessment comments	Related finding
12. and 15. Relationship agreements (Rec. 31, 39)	<ol style="list-style-type: none"> Processes to support the effective management of Memorandums of Understanding, service agreements and co-management/co-governance agreements with Iwi should be developed. These should align to policies over these areas. The contract management system should be adapted to cover both financial and non-financial contract data to assist in the ongoing management of agreements. The project to develop a Māori Relationships Framework should be completed, including activities to address instances of lost agreements. 	Closed	Partially open	<p>Disagree with action closure. As mentioned in Audit Part 1, finding 1, the closure criteria did not fully address the original audit recommendation/underpinning statutory responsibilities. It follows that actions taken (in following the audit the closure criteria) did not fully address the original audit recommendation. As such, aspects of these actions require reinstatement (see Finding 6).</p> <p>It is not uncommon for actions to be reinstated as a result of a follow up audit. This reinstatement is based on the independent auditor’s judgement of whether the agreed actions have been completed, and are sufficient to address the associated compliance risk.</p>	Finding 6
13. Māori capability and employment (Rec. 33)	<ol style="list-style-type: none"> Council is aware of the low numbers of Māori cadet, interns and staff generally. Council’s ongoing work to investigate, understand and address this situation should continue. Council should refine and finalise the Māori Employment Strategy, the Recruitment Strategy and the underlying frameworks. Council should implement consistent use of exit interviews to provide feedback into the processes for recruitment and retention. The good practices and frameworks developed as a result should be shared with CCOs to enable this better practice to be embedded more widely. 	Closed (during the audit)	Closed	Agree with action closure. No findings/recommendations.	N/A
16. Māori communication strategy (Rec. 40)	<ol style="list-style-type: none"> To clarify who Mataawaka are, a schedule of organisations that can be used to consult with Mataawaka, and what their role is with regard to Council decision making and consultation, should be developed. This schedule should cover: Māori ratepayers and residents, Māori customers, Māori sector businesses. The schedule should be communicated to those within the Council who are likely to consult with Mataawaka. This relationship should be reflected in any Memorandum of Understanding or capacity contract that is established between Council and Mataawaka organisations. Māori Communications and Engagement Strategy should be developed. 	Closed (during the audit)	Closed	Agree with action closure. No findings/recommendations.	N/A
24. Performance framework (Rec. 67)	<ol style="list-style-type: none"> The project to develop the monitoring and performance framework should be completed. The framework should include key performance indicators to enable measurement of the Council’s performance in the short to medium term, and which are relevant for a broad range of stakeholder needs. <p>Key performance indicators currently used in the Annual Plan include:</p> <ol style="list-style-type: none"> % of Māori residents who feel that they can participate in governing body 	Open	Open Per the original Treaty Audit Response Work Programme (October 2015), the target due date was June 2016	<p>Agree with action status. There has been a recent change in the Council’s approach to addressing this action. At the time of our audit closure criteria had not yet been updated to reflect actual work planned (refer to Audit Part 1, Finding 1). A high level summary of actions planned to address this action are:</p> <p>The development of a Performance Measurement Framework (“PMF”) is reliant on the development of a Council wide strategy’ for delivering on Māori outcomes, based on the goals and lens’ in the MRF (which include enabling Te Tiriti o Waitangi and fulfilling Māori obligations) and the Council’s priority areas for Māori and investment through the Long-term</p>	N/A

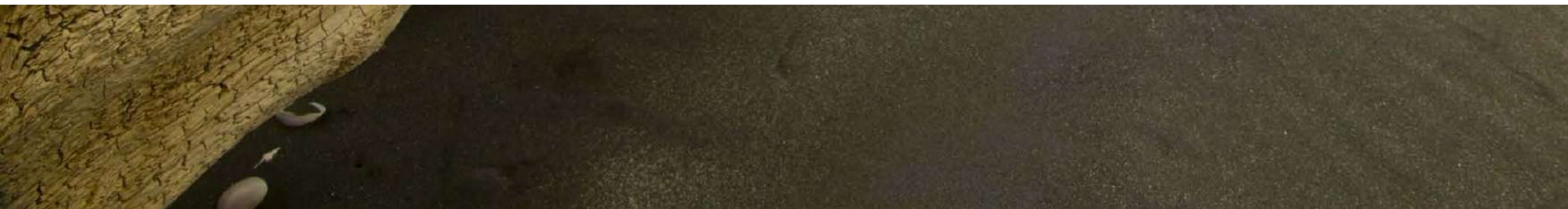
Action groups and related audit rec.	Te Tiriti o Waitangi Audit Report 2015 recommendations	Status as reported by Council	Status as assessed in this audit	Audit assessment comments	Related finding
	<p>decision-making.</p> <p>2. % of formalised relationship arrangements between council and Mana Whenua.</p> <p>3. % of Māori residents who feel that they can participate in local board decision-making.</p> <p>4. % of adopted core strategies, policies and plans that were developed with Māori participation.</p> <p>Other key performance indicators to be considered include:</p> <p>1. results of feedback and engagement surveys.</p> <p>2. number of co-management arrangements.</p> <p>3. % of resource consents demonstrating consultation with iwi (where appropriate).</p> <p>4. % of compliant Māori impact statements.</p> <p>5. quality of Māori impact assessments. (i.e. how much of the advice given to the report writer/input received from Iwi is represented in the final report).</p> <p>6. % staff who have completed training.</p> <p>7. % Māori staff (or tikanga knowledgeable staff).</p> <p>8. number of complaints/Issues escalated.</p> <p>9. Mana Whenua and Mataawaka involvement in establishing key performance indicators with the Council</p> <p>10. % completion of MRPs.</p>			<p>Plan 2018-2028. As at the end of April 2018, only a draft shell of the PMF exists, which contains an outline of <i>what</i> will be measured with regard to Māori outcomes. This shell will be finalised by 1 July 2018.</p> <p>Once the areas for measurement are agreed, Council plan to, over the course of FY19, finalise <i>how</i> to measure these areas, baseline measures and targets (leveraging LTP measures) as well as mechanisms for reporting.</p> <p>It is envisioned that new/the next wave of MRPs will be aligned to the Council wide strategy and priority areas, and will be used as a tool to assign and implement aspects of the PMF and monitoring and reporting thereof. Existing reporting channels, e.g. through Business Plans, will be considered to streamline performance measure reporting.</p> <p>No findings/recommendations.</p>	
4. Mana Whenua participation in resource consents (Rec. 9, 22, 23, 35)	<p>1. The policy for Mana Whenua participation in natural resource management, including the development of strategic and implementation policy guidance to ensure meaningful engagement of Mana Whenua in natural resource decision-making, should be completed.</p> <p>2. This should include review by TWA to ensure that it includes the principles, rules and guidelines to direct the Council's actions and required criteria for such agreements.</p> <p>3. This should include recommendations in relation to:</p> <ul style="list-style-type: none"> * co-management/co-governance (rec 9) * joint management agreements (rec 22) * transfer of powers (rec 23) <p>4. This policy should be widened to accommodate natural and physical resources.</p>	Open	Open Per the original Treaty Audit Response Work Programme (October 2015), the target due date was March 2017	<p>Agree with action status. These three action groups are being addressed collectively. However:</p> <ul style="list-style-type: none"> - the closure criteria (agreed with the Waharoa as the basis for assessing action closure) are quite broad and do not reflect actual work underway/planned. - actual work planned will not address element 3 of action group 4. <p>On a positive note, work planned as described to us, appears designed to largely address the remaining relevant audit recommendations/underpinning statutory requirements.</p>	Finding 7
14. Mana Whenua participation in resource consents (Rec. 34)	<p>1. The TWA and Resource Consents teams should work together with Mana Whenua to establish monitoring processes for consultation and engagement around consents.</p>	Open	Open Per the original Treaty Audit Response Work Programme (October 2015), the target due date was March 2017		
20. Mana Whenua participation in resource consents (Rec. 58)	<p>1. Council to review and respond to the Cultural Impact Assessment project working group issues and recommendations report, including the recommendation to include responding to the weekly applications register and Cultural Impact Assessments in the capacity contracts with Iwi.</p> <p>2. Given the newness of the consenting initiatives established by Council (weekly applications register and Unitary plan) there would be value in engaging with Iwi to determine their effectiveness.</p> <p>Note: If engagement with Iwi is covered in respect of the Unitary plan by the Max Smitheren report then engagement on the effectiveness of Unitary Plan engagement will not be required.</p>	Open	Open Per the original Treaty Audit Response Work Programme (October 2015), the target due date was March 2017		

Detailed findings and recommendations

Ref #	Finding	Priority rating	Recommendation	Management response
6	<p>Processes to manage relationship agreements and capacity contracts should be established</p> <p>Relationship agreements (action group 12, audit recommendation 31)</p> <p>Actions relation to relationship agreements were reported to the Audit and Risk Committee as closed in August 2017. At this point in time efforts are focused on Local Boards establishing and entering into agreements with iwi, however there are limited processes for oversight and management of these agreements and their deliverables.</p> <p>Our assessment of action group closure identified that while some aspects of the associated audit recommendation (and underpinning statutory requirement) were met, some remain unaddressed:</p> <ul style="list-style-type: none"> Processes to manage relationship agreements have not been established. There may be up to 90 agreements entered into (between iwi and Local Boards, and iwi and the Governing Body) and therefore there is need for more formal management of these agreements. There is no clear timeframe within which the Council are targeting the establishment of these agreements. <p>Therefore aspects of action group 12 should be reinstated.</p> <p>Capacity building (action group 19, audit recommendation 57)</p> <p>Actions relation to capacity building were reported to the Audit and Risk Committee as closed in July 2016. At this point in time capacity contracts have been established with 14 iwi, however there is limited monitoring on whether contractual obligations are being met by both Council and iwi.</p> <p>Our assessment of action group closure identified that while some aspects of the associated audit recommendation (and underpinning statutory requirement) were met, some remain unaddressed:</p> <ul style="list-style-type: none"> Processes to manage and monitor capacity contract deliverables have not been established. Given that both current year and backlog agreements can be entered into there is need for more formal management of these agreements. <p>Therefore aspects of action group 19 should be reinstated.</p> <p>Risk/implication</p> <p>Without clear processes to manage and monitor relationship and capacity agreements and their outputs, there is an increased risk that the commitments and deliverables in these agreements are not met.</p>	High	<p>The Governance Director and Te Waka Anga Mua ki Uta should:</p> <p>10. Confirm the relationship agreement framework for relationship agreements between iwi and the Governing Body and Local Boards, their objectives, and set out the processes to manage relationship agreements for both groups and a timeframe for establishing these.</p> <p>11. Establish processes to manage capacity contracts and their deliverables.</p>	<p>Owner: Phil Wilson (Governance Director) /Graham Pryor (General Manager, Māori Responsiveness and Te Tiriti o Waitangi Relationships) /Theresa Roigard (Head of Māori Strategy, Policy and Effectiveness)</p> <p>Agreed Action: We agree with the recommendations, and will implement actions to address these. We are in the process of identifying and agreeing detailed actions and completion dates with Action Owners (Senior Leaders), to compile a Response Work Programme. This Response Work Programme will be discussed with the IMSB Secretariat prior to it being finalised.</p> <p>Due date: We will provide the finalised Response Work Programme to a September Council Committee.</p>
7	<p>Closure criteria need to be reframed for action groups relating to Mana Whenua participation in resource consents</p> <p>The closure criteria for action groups relating to Mana Whenua participation in resource consents is not a complete and accurate reflection of work currently underway and planned to address these action groups, i.e. it does not refer to the research project underway which is a key step in addressing underpinning recommendations. Some closure criteria are quite broad/general and therefore it is difficult to know how this addresses the recommendation (e.g. Action Group 14, 5. only states 'Communications.') and some criteria are no longer relevant (e.g. Action Group 20, 1. Refers to a working group from March 2015).</p> <p>On a positive note, work planned as described to us, appears designed to largely address the remaining relevant audit recommendations/underpinning statutory requirements.</p> <p>However, work planned does not include the establishment of policies for co-management/co-governance, as required by audit recommendation 9 (in Action Group 4).</p> <p>Risk/implication</p> <p>If action closure criteria are not appropriately defined, there is an increased risk that processes and controls implemented through completed audit actions will not deliver on the criteria agreed, and importantly may not enable the Council to fully address statutory responsibilities to Māori. As a result, the Council's ability to deliver on related Māori outcomes may be diminished.</p>	Moderate	<p>The Waharoa Group should:</p> <p>12. Work with the Principal Advisor to reframe closure criteria for action groups relating to Mana Whenua participation in resource consents.</p> <p>13. Ensure that responsibility for the establishment of policies for co-management/co-governance (audit recommendation 9 in Action Group 4) is assigned to the appropriate person, and progressed as part of the Work Programme.</p>	As above



Appendices



Appendix A – Role and purpose of the IMSB

The role and purpose of the IMSB

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

- promoting cultural, economic, environmental and social issues of significance for Mana Whenua and Mataawaka of Tāmaki Makaurau
- ensuring Council acts in accordance with statutory provisions referring to the Te Tiriti.

The IMSB also has general functions:

- to develop a schedule of issues of significance for Mana Whenua and Mataawaka of Tāmaki Makaurau, and give a priority to each issue, to guide the IMSB in carrying out its purpose
- to work with Council on the design and execution of documents and processes to implement the Council’s statutory responsibilities toward Mana Whenua and Mataawaka of Tāmaki Makaurau.

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

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

How the audit supports the IMSB’s role and purpose

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

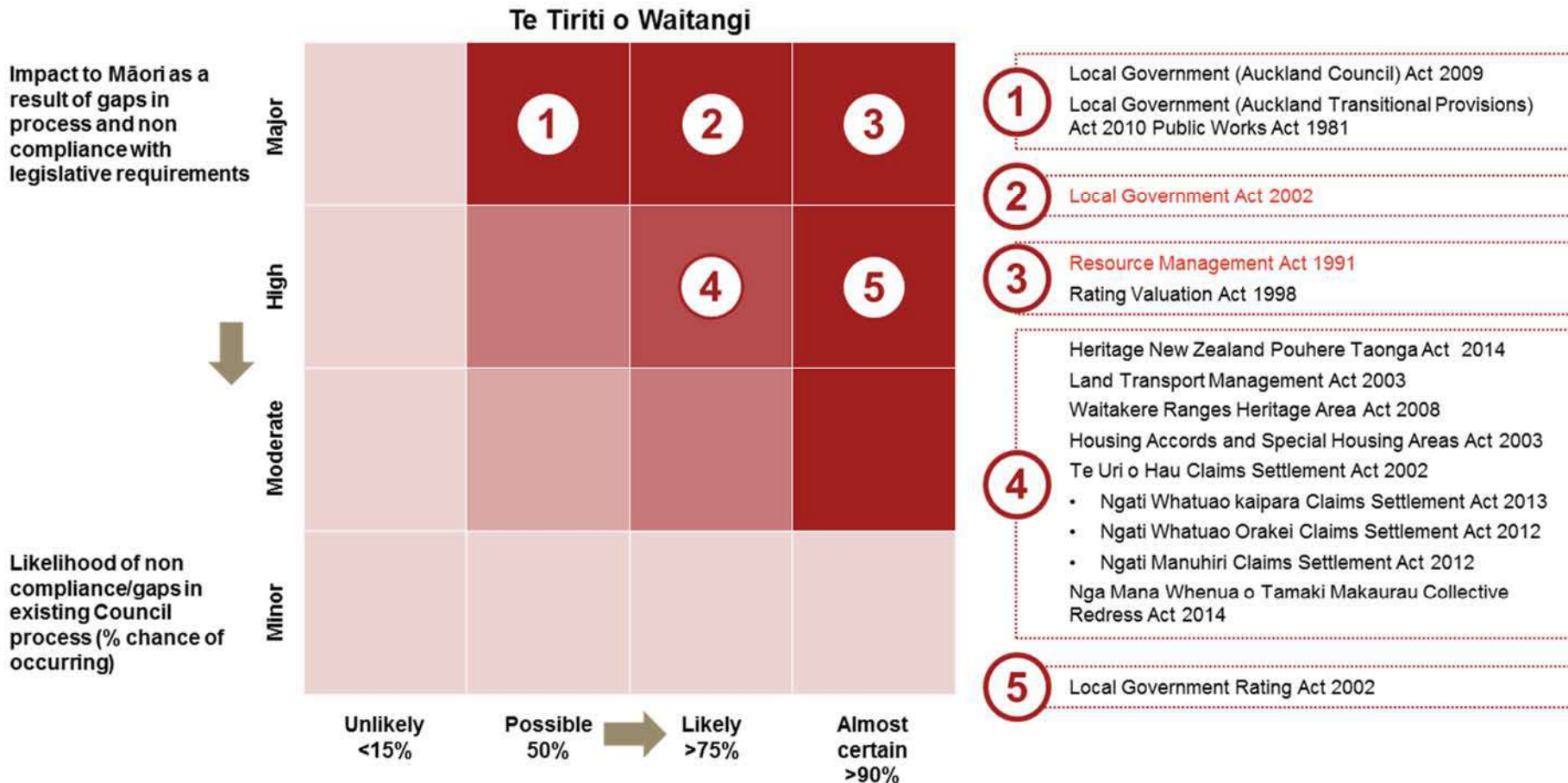
Te Tiriti Audit Approach covers the full legislative framework which impacts upon the Council as determined by the Board in conjunction with their legal advisors Atkins Holm Majurey Ltd (“AHM”) with input from Council’s legal team.

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

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

Appendix B – Legislative requirements in scope

Below is a heat map of the legislative requirements within the Te Tiriti o Waitangi Best Practice Audit Approach updated in 2014. Acts in red text are those which relate to the scope for Te Tiriti Audit 2018.



The sections of each legislative requirement in scope are detailed in the table below:

Act	Legislative provisions in scope
Local Government Act 2002	<p>Section 4 – Te Tiriti o Waitangi</p> <p>Section 14(1)(d) – Principles relating to local authorities</p> <p>Section 40(1)(d) and (i) – Local Governance Statements</p> <p>Section 77(1)(c) – Requirements in relation to decisions</p> <p>Section 81 – Contributions to decision making processes by Māori</p> <p>Section 82 – Principles of consultation</p> <p>Schedule 7 (36)(2)(d) – Local authorities and community boards, and their members to be a good employer</p> <p>Schedule 10 (35) – General</p>
Resource Management Act 1991	<p>Sections 6 – Matters of national importance</p> <p>Section 7 – Other matters</p> <p>Section 8 – Treaty of Waitangi</p> <p>Section 33 – Transfer of powers</p> <p>Section 36B – Power to make joint management agreement</p>

Appendix C – Summary of the status of prior audit recommendations compared to prior audits

Te Tiriti o Waitangi Audit Reports 2012 and 2015 contained 67 specific recommendations, which were categorised into ten broad themes. These themes align to the fundamental structures within which a typical framework for internal control should operate. Each theme was rated for priority – see definitions on page 7. In receiving Te Tiriti Audit Report 2015, the Council committed to a 3-year Treaty Audit Response Work Programme of 24 action groups linked to these. The table below shows a summary of the 2018 status of the original recommendations and updated priority ratings. A full schedule of these recommendations and their status (as expressed by the Council) is over the page. Findings with an * relate to the development of Māori Responsiveness Plans.

Top ten themes	2012 and 2015:		2018: Recommendations followed up in this audit	2018: Status of recommendations			2018: Priority rating
	Related recommendations	Priority rating		Not started	In progress	Complete	
Knowledge of obligations	1 – 3	Significant	1*, 3*	-	-	100%	Complete
Policies	4 – 27	Significant	6, 9, 22, 23	-	33%	67%	High
Processes, systems & data	28 – 36	High	31, 33, 34, 35	-	67%	33%	High
Roles and responsibilities	37 – 45	High	38*, 39, 40, 41*	-	9%	91%	Moderate
Decision making	46 – 48	High	-	-	-	100%	Complete
Consultation and engagement	49 – 55	Significant	-	-	7%	93%	Moderate
Capacity	56 – 58	Significant	57, 58	-	66%	33%	High
Training and awareness	59 – 62	High	62*	-	-	100%	Complete
Communication	63 – 64	High	-	-	-	100%	Complete
Monitoring	65 – 67	High	65*, 67	-	33%	66%	High
Total				-	30%	70%	

Status	Actions status definitions	Description
	Not started	No substantial work has commenced
	In progress	Substantial work has commenced
	Complete	Actions to address all aspects of the previous findings are complete

Appendix D – Schedule of prior audit recommendations

The table below shows the current status of the 67 recommendations from prior Audit reports, and the related action group in the Council’s Treaty Audit Response Work Programme (where applicable).

#	Te Tiriti o Waitangi Audit Report 2012 recommendations (summary)	2018 Status	Relevant action group
Knowledge of significant obligations			
1	Increase awareness and communicate Council's Treaty of Waitangi defined position stated in the draft Auckland Plan. Council's recently defined position on Te Tiriti o Waitangi within the draft Auckland Plan should be communicated throughout council and governing body to CCOs and local boards to ensure an increased awareness of the obligations and a consistent understanding of the impact of these requirements upon each staff member's roles and responsibilities. This position should be included in all council policies and through induction, intranet, recruitment and performance management tools.	Closed	N/A – MRP programme
2	Council adopt legislative Framework regarding Māori legislative rights. Council should formally adopt a legislative framework, which contains the statutes and relevant sections or schedules that give rise to Māori legislative rights	Closed	N/A
3	CCOs and local boards identify a legislative framework. CCOs and local boards should formally identify a legislative framework for specific legislative obligations they have to Māori and assess the current state of compliance and impact on existing business.	Closed	N/A – MRP programme
Policies			
4	Council and CCOs develop a policy framework, which sets out principles, rules and guidelines to direct council and CCO actions ensure compliance with Te Tiriti obligations and legislative obligations. AC group develop a policy framework, which sets principles, rules and guidelines to direct actions in pursuit of compliance with Te Tiriti obligations and legislative obligations to Māori.	Closed	Addressed by MRF
5	Develop policy on Te Tiriti o Waitangi. A policy on Council's commitment to Te Tiriti should be drafted. This policy should include principles, rules and guidelines to direct the Council group's actions giving effect to Treaty principles. This Treaty position should underpin all other policies and be specifically referenced in all Auckland Council group policies.	Closed	Addressed by MRF
6	Review Consultation and Engagement Policy. Consultation - The policy should include guidance to define Māori audience, criteria for significant decisions on land and water, receiving input into policies and plans, providing resources for input and address any specific Treaty legislation requirements (e.g. Te Uri O Hau Settlement Act 2002. The policy should be progressed through the review process with a view to finalising this policy in the short term. CCOs and local boards should align their consultation and engagement policies to Council's policy.	Closed	2

#	Te Tiriti o Waitangi Audit Report 2012 recommendations (summary)	2018 Status	Relevant action group
7	Develop Wahi Tapu policy. Identification and management of Wahi Tapu and sites of significance - a policy on the identification and management of Wahi Tapu and sites of significance should be drafted. This policy should include principles, rules and guidelines to direct the Auckland Council group's actions in identifying, managing and protecting Wahi Tapu to ensure informed decisions are made regarding proposed changes to these areas.	Closed	N/A
8	Develop Māori Partnership policy. Commitment to Partnership - a policy on the Auckland Council Group's commitment to partnership should be drafted, including the definition of partnership with Māori, and that: - partnership requires each party to 'act reasonably' and 'in good faith'; active and early consultation is a partnership responsibility; partnership should be reflected in initiatives throughout all levels of activity, including: strategic partnerships; operational partnerships; hosting partnerships; Mayoral Team and Council Leadership; service delivery partnerships.	Closed	3
9	Develop co-management/co-governance policy. Co-management and co-governance agreements - a policy should be drafted including principles, rules and guidelines to direct the Auckland Council group's actions with regard to these agreements.	In progress	4
10	Develop Māori place names policy. Māori place names for sites - a policy should be drafted to provide principles, rules and guidelines to direct the Auckland Council group's actions in the use of Māori place names for sites.	Closed	5
11	Review Māori Land Rating Remission policy. Māori Freehold land rates remission - Council should ensure the process to rewrite the Māori Freehold Land rates remission policy allows for sufficient engagement with Māori in particular Māori land owners. Council should also consider whether the policy addresses the criteria specified within the LGA, Schedule 11. See also recommendation in Consultation and Engagement section regarding consultation on the revised policy	Closed	N/A
12	Develop Management of Taonga policy. Management of taonga - A policy on the management of taonga should be drafted. The policy should include the principles, rules and guidelines to direct the Auckland Council group's actions with regard to the management of taonga, to ensure it is properly cared for, used, accessed and protocols respected.	In progress	6
13	Develop protection and management of sensitive information policy. Protection and management of sensitive information from Māori - a policy covering the protection and management of sensitive information for Māori should be drafted, including principles, rules and guidelines to direct the Auckland Council group's actions with regard to the protection and management of sensitive information from Māori	In progress	7
14	Develop management of Treaty Settlement policy. Management of Treaty settlement requirements for Council - a policy covering the management of Treaty settlement outcomes should be drafted including the principles, rule and guidelines to direct the Auckland Council group's actions to ensure effective management of Treaty settlements for Council, as well as new settlement requirements and their impact on existing policies/processes.	Closed	8
15	Develop Management of Memoranda of understanding policy. Management of Memoranda of Understanding - a policy covering the management of MoU should be drafted including the principles, rules and guidelines to direct the Auckland Council group's actions to ensure the effective management of MoU.	Closed	N/A
16	Develop Management of service agreements policy. Management of service agreements - a policy covering the management of service agreements should be drafted including the principles, rules and guidelines to direct the Auckland Council group's actions to ensure the effective management of service agreements.	Closed	N/A

#	Te Tiriti o Waitangi Audit Report 2012 recommendations (summary)	2018 Status	Relevant action group
17	Development of management of court order agreements policy. Management of court order agreements - a policy covering the management of court order agreements should be drafted including principles, rules and guidelines to direct the Auckland Council group's actions in identifying, adopting, communicating and monitoring Court Order Agreements that may impact upon Council responsibilities to Māori.	In progress	N/A
18	Develop contribution of Māori in decision-making policy. Contribution of Māori in decision-making - a policy covering the contribution of Māori in decision-making should be drafted including the principles, rules and guidelines to direct the Auckland Council group's actions in determining which decisions to seek contribution from Māori and should include consideration for Māori representation in decision making.	Closed	N/A
19	Update Local Governance Statement. Local governance statement - should be updated to include: - a record of Council's position on the option of establishing Māori wards or constituencies, and the opportunity to change them; - policies on liaising with, and memoranda or agreements with, Māori.	Closed	3
20	Review significance policy. The significance policy should be reviewed and updated to include criteria for determining a significant decision on land and water.	Closed	Incorporated into Engagement Guidelines 2016 (pg. 12)
21	Develop policy on acquisition and disposal of Māori Freehold Land. Acquisition and disposal of Māori Freehold Land - a policy should be drafted covering the rules, principles and guidelines for the acquisition and disposal of MFL, and compliance with the following sections of the Public Works Act (s.17 - acquisition by agreement, S. 23 - Notice of intention to Take Land, S. 40 - disposal to former owner of land not required, S.42 - disposal in other cases of land not required for public work).	Closed	Refer to Māori Land Rates Remission and Postponement Policy
22	Develop joint management agreements policy. Joint management agreements - a policy on the establishment of joint management agreements with Māori should be drafted including the principles, rules and guidelines to direct the Auckland Council group's actions and include the criteria for such agreements.	In progress	4
23	Develop Transfer of powers policy. A policy on the transfer of powers should be drafted including principles, rules and guidelines to direct the Auckland Council group's actions when initiating and managing transfer of powers.	In progress	4
24	Review Hearings Policy. The hearings policy should be updated to include: - the requirements for Council to recognise tikanga Māori, where appropriate, and receive evidence written or spoken in Māori; who is responsible for determining when it is appropriate to recognise tikanga Māori; Guidance on when this is appropriate (this could be in process documentation); the need to protect sensitive information to avoid serious offence to tikanga Māori or to avoid the disclosure of the location of Wahi Tapu.	Closed	9

#	Te Tiriti o Waitangi Audit Report 2012 recommendations (summary)	2018 Status	Relevant action group
25 & 26	The development of systems which allow information to be shared across the organisation. The gaps identified above be rectified to ensure a robust process is in place to manage each of these areas. Controls are also required to ensure the accuracy and completeness of data captured - including having central repositories and points of reference, restricting access and allocating responsibility for the collection and maintenance of information.	In progress	10
27	Council undertake a scoping and prioritisation exercise to determine what processes are to be designed and when. This should reflect the policy prioritisation process.	Closed	Addressed through development of TARWP
Processes, systems and data			
28	Wahi Tapu information management. Council need to clarify processes, roles and responsibilities with regards to the collation and maintenance of Wahi Tapu and work together with Mana Whenua to: identify Wahi Tapu and sites of cultural significance; agree appropriate protocols for collation, storage, sharing and protection of sensitive information including remediation; agree resourcing options to ensure sufficient capacity is available to undertake work to identify Wahi Tapu and sites of cultural significance.	Closed	N/A
29	Values, interests, aims and aspirations of Māori information. Obtain information on Māori values, interests, aims and aspirations. Assign responsibility for capturing and maintaining it centrally, and clearly define processes to ensure the information is communicated, managed appropriately and accessible to those requiring it.	In progress	10
30	Māori consultation and engagement process and information management. Council should work together with Mana Whenua (and Mataawaka where appropriate) to establish - efficient Māori consultation processes, which do not overburden iwi. Processes may need to differ depending on the capacity of the iwi organisation being consulted with. Council should work together with Mana Whenua (and Mataawaka where appropriate) to establish effective resourcing options. Council should work together with Mana Whenua (and Mataawaka where appropriate) to establish an accurate and complete Mana Whenua contact list for consultation. Council should work together with Mana Whenua (and Mataawaka where appropriate) to establish a centralised system to track Mana Whenua, key contacts and their details, and to track current consultation activities. Further guidance should be provided on the use of Māori Impact Statements to report writers. Guidelines on Māori engagement "a Practical Guide to Planning Public Participation and Māori Engagement" should be finalised once effective consultation processes are established and communicated to council staff tasked with decision making.	Closed	11
31	Agreements and contract management system. MoU, service agreements and co-management/co-governance agreements with Mana Whenua (actions) - Processes to support the effective management of MoU, service agreements and co-management/co-governance agreements with iwi should be developed. These should align to policies over these areas. A contract management system should be implemented to assist in ongoing management of agreements. Instances of lost agreements should be resolved in collaboration with Māori organisations, and a decision agreed to on whether to replace these agreements.	In progress	12
32	Court order agreements register. Processes and controls to support the capture, adoption, communication and monitoring of compliance with court order agreements should be developed.	In progress	N/A

#	Te Tiriti o Waitangi Audit Report 2012 recommendations (summary)	2018 Status	Relevant action group
33	HR Recruitment process. Processes and controls which ensure council gives effect to these principles should be developed. Once implemented these controls should be monitored to ensure they are working effectively.	Closed	13
34	Resource consents process. The MS&R Unit and Resource Consents team should work together with Mana Whenua to establish key contacts list for consultation on resource consent applications The MS&R Unit and Resource Consents team should work together with Mana Whenua to establish guidance to staff to enable them to recognise and provide for the relationship of Māori and their culture with their ancestral lands, water, sites, waahi tapu and other taonga The MS&R Unit and Resource Consents team should work together with Mana Whenua to establish monitoring processes for consents	In progress	14
35	Transfer of powers and joint management agreement process. Once policies are established, processes surrounding the transfer of powers and use of joint management agreements should be developed. These should include when such arrangements will be triggered and the considerations for establishing these.	In progress	4
36	Acquisition and disposal of Māori Freehold land processes. Processes, roles and responsibilities with regard to the acquisition and disposal of MFL should be clarified to ensure compliance with the PWA 1981. [Notes: where policies identified in section 2 require updates or are being created, processes should be developed in support].	In progress – partially addressed	N/A

Roles and responsibilities

37	Clear communication on the respective roles and responsibilities of the Māori Strategy and Relations Department and the IMSB. There is a need for clear communication on the respective roles and responsibilities of the MS&R unit and the IMSB, distinct from Mana Whenua and Mataawaka. MS&R and the Board should agree on a common message for that communication, which should be shared across the council group, Mana Whenua and Mataawaka. Clear communication on who Mana Whenua and Mataawaka are, who are mandated to represent Mana Whenua and Mataawaka and the context for contacting these representatives. There is a need for clear communication on who Mana Whenua and Mataawaka are, who are mandated to represent Mana Whenua and Mataawaka and the context for contacting these mandated representatives.	Closed	N/A
38	The roles of the governing body, CCOs and local boards should be further defined and clarified with regard to responsibilities for relationships and decision-making with Māori. There should also be a clear processes for allocating roles and responsibilities with regard to engagement and consultation with Māori when both parties are involved in a project or initiative. Amendments should be made to delegations and induction materials to reflect this.	Closed	N/A – MRP programme
39	Relationship framework between council and Māori should be established at a chief to chief, governance, service design and operational level across council. Feedback from the Mana Whenua hui indicate that a critical success factor for this relationship framework is for relationships between Māori and council to be built on respect and mutual understanding of the tikanga of each partner, that is the standing of Māori communities. This relationship should be reflected in any MoU or capacity contract that is established between council and Māori.	Closed	15

#	Te Tiriti o Waitangi Audit Report 2012 recommendations (summary)	2018 Status	Relevant action group
40	Clarity on who Mataawaka are, a schedule of organisations that can be used to consult with Mataawaka, and what their role is with regard to council decision making and consultation should be determined and communicated within the Auckland Council group who are likely to consult with Mataawaka. This relationship should be reflected in any MoU or capacity contract that is established between council and Mataawaka organisations.	Closed	16
41	Embed Māori requirements within the day to day business as usual approach and an effective compliance covering both Māori statutory requirements and other legal requirements. The reliance on the MS&R unit for "all things Māori" will lessen with a more mature approach, which has Māori requirements embedded within day to day business as usual processes, and an effective compliance framework covering both Māori statutory requirements and other legal requirements. To achieve this, the recommendations identified throughout this report should be implemented. This would improve council's ability to meet its statutory obligations and therefore enhance overall Māori outcomes.	Closed	N/A – MRP programme
42	Responsibility for Māori requirements should be clearly identified, determined and formally assigned. This may be multiple people across the AC group.	Closed	Addressed by MRF and MRPs
43	A project to clarify and document process and roles with regard to the acquisition and disposal of land should be completed.	Closed	Parks and Open Space acquisition policy
44	CCOs and local boards should determine the services required by the MS&R department or alternatively pursue external Māori support that is aligned with corresponding policies of the governing body. CCOs and LBs should determine the services required from the MS&R unit and establish formal shared service agreements to incorporate these requirements. Alternatively, should MS&R not fall part of the shared service arrangements, CCOs and LBs may choose to pursue external Māori support. However, such support should maintain alignment with the corresponding policies of the governing body.	Closed	17
45	Roles and responsibilities throughout CCOs and local boards for Māori consultation and engagement should be established and clearly defined. Responsibility for engagement with Māori should be embedded into business as usual processes, rather than reliance being placed on key individuals, and should align with the GB's policies.	In progress	N/A – MRP programme
Decision making			
46	Māori contribution to decision making should occur in the planning and service design stage Ensure that the Strategy set out in the Auckland Plan is reflective of Council's legislative responsibilities as a local authority and reflected in key policy and procedural documents to ensure these principles are embedded in the organisation. once the draft Auckland Plan is finalised council should ensure that the strategy set out in the AP is reflective of Council's legislative responsibilities as a LA and reflected in key policy and procedural documents to ensure these principles are embedded in the organisation. Provide clarity over what constitutes a significant decision and how this is determined. Ensure processes to enable appropriate contributions to decision making in planning and service design processes by Māori are considered across	Closed	18

#	Te Tiriti o Waitangi Audit Report 2012 recommendations (summary)	2018 Status	Relevant action group
	council. Statutory input - consider having direct Māori representation on Auckland Council group decision making committees and forums. One option to achieve this objective may be to re-introduce a Mana Whenua Forum for Council.		
47	Statutory input - The CCO Monitoring Unit, in conjunction with Watercare, should consider the opportunity to leverage the Māori Advisory Group/Kaitiaki Board across other CCOs.	Closed	18
48	Discretionary input - council should consider areas where discretionary input from Mana Whenua and Mataawaka could be sought, and provide guidance on this to staff.	Closed	MRF and MRPs
Consultation and engagement			
49	The consultation policy, supported by a consistent process to give effect to that policy, should be finalised	Closed	Significance and Engagement Policy
50	Council should allow for proactive consultation with Mana Whenua and Mataawaka during the planning stage for the Unitary Plan	Closed	N/A
51	Clarify the process on the Māori consultation for the review of the Māori Freehold Land Rates and Remissions Policy. Further detail should be included in the MFL rates remission policy revision project plan on how engagement and consultation will work and who will be asked to participate, when, how and how or if Māori will be recompensed for that participation.	Closed	N/A
52	Information and knowledge on Māori values, interests and aspirations should be collated, recorded and shared to ensure coordinated consultation efforts. This knowledge should be used to inform policy documents that council is required to develop. The consultation policy should also indicate how this information is to be used and when or if it is appropriate for this information to replace consultation.	Closed	10
53	Council should clearly show how consultation has informed the development of policies or projects, and if it hasn't, an explanation should be provided.	Closed	Part of Quality Advice / Māori Impact Statement work
54	Centralised system should be implemented to track Māori key contacts and their details, and to track current consultation activities.	In progress	10
55	Feedback should be sought from the IMSB in regard to the policy, training and processes for implementation	Closed	Ongoing

Capacity

#	Te Tiriti o Waitangi Audit Report 2012 recommendations (summary)	2018 Status	Relevant action group
56	Time - knowledge of council's statutory obligations to Māori, the values and interests of Māori in Auckland and the development of processes and controls to ensure these obligations are met, should result in staff having a greater awareness of the time and effort required for effective consultation such that this can be properly planned for and factored into timelines for completion of plans and projects.	Closed	MRF, MRPs and Consultation and Engagement policies
57	Expertise - council should support Māori with training in council language and process, information, council expertise or systems e.g. GIS to improve quality of Māori contribution to council decision making. Council should provide training to staff in Māori customs, interests and protocols, with input from Mana Whenua and Mataawaka organisations to improve council's response to Māori.	In progress	19
58.a	Funded service agreements should be put in place to enhance iwi capacity and enable their contribution to council plans	In progress	19
58.b	With regards to resource consents applications should be investigated to determine how these can be used more efficiently and effectively, or is there an alternative solution	In progress	20
Training and awareness			
59	The gaps identified in the Māori Learning and Development Strategy should be considered by HR and MS&R to ensure the Strategy is appropriately targeted, encompasses CCOs and local boards where appropriate, contains sufficient technical, soft skill on on-going training needs as well as training options and provision of resources for Māori.	Closed	21
60	Incorporation of training and awareness KPIs into staff performance objectives and competency frameworks. The strategy should also include details of how knowledge gained can be shared amongst teams. The L&D Strategy should also include details of how knowledge gained can be shared amongst teams, e.g. train the trainer concepts, and the role Māori could have in the delivery of training, as well as the incorporation of training and awareness KPIs into staff performance objectives and competency frameworks.	Closed	22
61	The example of current good initiatives should be shared with the wider organisation, local boards and CCOs to promote awareness of other ways to upskill staff and increase awareness of Māori aspects.	Closed	17
62	Ensure training across the Auckland Council group is consistent and in line with policies.	Closed	N/A – MRP programme

Communication

#	Te Tiriti o Waitangi Audit Report 2012 recommendations (summary)	2018 Status	Relevant action group
63	<p>The media for communication should include Te Reo options where possible and promoted in Council documents, signs and other communication tools.</p> <p>Consultation and engagement should be simplified to ensure the purpose of communication is clearly understood by Māori</p> <p>Consultation should be two way, not only presentation based.</p> <p>An accurate and complete Mana Whenua list for consultation should be compiled for communication to all the Auckland Council group staff.</p> <p>Confirmation should be provided to all Māori organisations as to whether agreements with legacy councils have continued.</p> <p>Consider establishment of Mana Whenua/Kaitiaki Forums. Mechanisms such as Māori fora could aid communication efforts between council and Māori and ensure a consistent message is delivered.</p>	N/A – raised through rec # 6 and 46	N/A
64	<p>Communication within the AC group - existing tools and policies should be communicated to the AC group staff to ensure these tools can be leveraged and efficiencies gained. There should be ongoing and consistent communication of: Obligations, both existing and new; policies and processes; roles and responsibilities and training plans</p>	Closed	N/A – MRF and other frameworks
Monitoring			
65	<p>Monitoring the effectiveness of policies, processes and controls to ensure compliance with obligations to Māori</p> <ul style="list-style-type: none"> - The governing body and council organisation should establish mechanisms to assess and monitor the effectiveness of the processes and controls to deliver compliance with: - statutory requirements and Treaty principles, MOU, service agreements and co-management agreements - Policies, plans, strategies and initiatives - Other key deliverables evidencing Māori consideration, such as - quality of Māori Impact Assessments - quality of cultural impact assessments - people performance against competency frameworks and performance objectives <p>Council should ensure that the ComplyWith software includes Treaty principles, and Treaty Settlement requirements, in addition to statutes, and council should provide guidelines to staff which set the criteria, i.e. minimum requirements, to satisfy compliance. Te Tiriti Audit Approach will be an extremely useful document in support of this exercise. Follow up of Te Tiriti audit recommendations: Consideration should also be given to monitoring CCO and local board performance in these areas.</p>	Closed	N/A – MRP programme
66	<p>Feedback and escalation processes are implemented</p>	Closed	N/A – Waharoa Group establishment
67	<p>Short term key performance indicators (KPIs) should be established to provide measures of the AC's group performance. Mana Whenua and mataawaka should be involved in establishing KPIs with the AC group. When designing monitoring and reporting mechanisms, council should ensure that clear roles and responsibilities are allocated to staff that have capacity, knowledge and authority to perform such roles.</p>	In progress	24

Appendix E – Treaty Audit Response Work Programme - action group status

The table below shows the status of action groups within the Council’s Treaty Audit Response Work Programme, as determined by the Council as at April 2018.

#	Treaty Audit Response Work Programme – action groups (summary)	Status
1	Independent review of Māori Responsiveness Plan pilots	Closed
2	Significance and Engagement Policy	Closed
3	Governance Statement	Closed
	Auckland Plan Refresh	Open
4	Mana whenua participation in resource consents	Open
5	Te Reo Framework	Closed
6	Taonga Management Policy	Open
7	Protection of sensitive information	Open
8	Treaty Settlement management	Closed
9	Hearings Policy	Closed
10	Māori Information Portal	Open
11	Quality Māori Responsiveness Advice	Closed
12	Relationship Agreements	Closed
13	Māori Capability and Employment	Closed
14	Mana whenua participation in resource consents	Open
15	Relationship Agreements	Closed
16	Māori Communication Strategy	Closed
17	Good practice benchmarking	Closed

#	Treaty Audit Response Work Programme – action groups (summary)	Status
18	Regional Mana Whenua Kaitiaki Forum	Closed
19	Capacity Building	Closed
	Māori Education Plan	Open
20	Mana whenua participation in resource consents	Open
21	Nga Kete Akoranga	Closed
22	Nga Kete Akoranga	Closed
23	Monitoring Framework	Closed
24	Performance Framework	Open

Appendix F – Audit stakeholders engaged

Stakeholder	Role	Areas of focus / legislation
Phil Wilson	Governance Director	Te Tiriti o Waitangi Audit Sponsor
Mark Maloney	Head of Internal Audit	Treaty Audit Response Work Programme, Māori Responsiveness Plan reviews
Graham Pryor	General Manager, Māori Responsiveness and Te Tiriti o Waitangi Relationships	Māori Responsiveness Plan reviews, relationship agreements, capacity building agreements
Theresa Roigard	Head of Māori Strategy, Policy and Effectiveness, Te Waka Anga Mua ki Uta	Treaty Audit Response Work Programme, Māori Responsiveness Plan reviews, follow-up of prior audit recommendations
Kimberley Kilgour	Policy and Performance Analyst, Māori Strategy, Policy and Effectiveness, Te Waka Anga Mua ki Uta	Treaty Audit Response Work Programme, Māori Responsiveness Plan reviews, follow-up of prior audit recommendations
Dean Martin	Principal Advisor of Māori & Te Tiriti Relationships and Governance	Relationship agreements
Rama Ormsby	Head, Māori Te Tiriti o Waitangi Relations and Governance	Relationship agreements
Karla Armstrong	Kaihautu – Huangā Māori, Tuhono – Māori Outcomes, Te Waka Anga Mua ki Uta	Capacity building agreements
Helen Te Hira	Principal Advisor Te Tiriti & Māori Capability, People & Performance	Māori capability and employment
Phoebe Monk	Principal Advisor Māori Responsiveness, Regulatory Services	Mana whenua participation in resource consents
Tracey-Lee Repia	Senior Advisor Māori Responsiveness, Regulatory Services	Mana whenua participation in resource consents
Caitlin Borgfeldt	Kaiwhakatere, Whakapapanga Māori Communication and Engagement	Communications and Engagement Māori Responsiveness Plan, Māori communication and engagement strategy
Kenneth Aiolupotea	Head of Citizen Engagement and Insights	Communications and Engagement Māori Responsiveness Plan
Jared Viljoen	Principal Advisor - Strategy and Policy, Te Waka Anga Mua ki Uta	Performance measurement framework
Kim Bellingham	Senior Solicitor, Legal	Māori Responsiveness Plan reviews

Stakeholder	Role	Areas of focus / legislation
Chris Levet	Senior Solicitor, Legal	Māori Responsiveness Plan reviews
John Duguid	General Manager Plans and Places, Chief Planning Office	Plans and Places Māori Responsiveness Plan
Ani Pitman	Principal Advisor Te Tiriti o Waitangi and Responsiveness to Māori, Chief Planning Office	Plans and Places Māori Responsiveness Plan
Wally Thomas	Chief Stakeholder Relationships Officer, Auckland Transport	Auckland Transport Māori Responsiveness Plan
Tania Tarawa	Māori Economic Development Delivery Manager, ATEED	Relationship agreements, Māori communication and engagement, Māori capability and employment
Rob Fisher	Company Secretary, Watercare	Relationship agreements, Māori communication and engagement, Māori capability and employment
Richard Waiwai	Poutiaki Tikanga Māori, Principal Advisor, Watercare	Relationship agreements, Māori communication and engagement, Māori capability and employment
Lou-Ann Ballantyne	Māori Outcome Senior Specialist, Panuku	Relationship agreements, Māori communication and engagement, Māori capability and employment
Rose Leonard	Executive Officer, Governance Division	Performance measurement framework, member of Te Tiriti o Waitangi Audit Liaison Group
Tania Winslade	Executive Officer, People and Performance	Member of Te Tiriti o Waitangi Audit Liaison Group
Luella Linaker	Executive Officer, Operations	Member of Te Tiriti o Waitangi Audit Liaison Group
Kate Waterhouse	Enterprise Change Lead – Digital & Transformation	Member of Te Tiriti o Waitangi Audit Liaison Group

Appendix G – Key documents inspected

Area	Documents inspected
Treaty Audit Response Work Programme	<ul style="list-style-type: none"> • Waharoa Register Updated 20 February 2018 • Waharoa meeting minutes 28 February 2018 • Evidence templates for action groups • Audit and Risk Committee agendas 2017 – 2018 • Finance and Performance Committee agendas 2017 • Treaty Audit Response Work Programme 2015/2016 • Te Tiriti o Waitangi Audit Report 2015 • Te Tiriti o Waitangi Audit Report 2012
Māori Responsiveness Plans	<ul style="list-style-type: none"> • Māori responsiveness framework November 2016 • Auckland Council Schedule of Statutory Obligations relating to Māori • Māori Responsiveness Plan Toolkit July 2016 • MRP Register Updated January 2018 • Auckland Transport Māori Responsiveness Plan 12 September 2017 • Communication and Engagement Māori Responsiveness Plan July 2017 • Plans and Places Māori Responsiveness Plan August 2016 and actions registers • Engaging and Enabling Communities Summary Status report 30 April 2018
Māori Capacity Building	<ul style="list-style-type: none"> • Funding agreement between Auckland Council and Ngati Tamaoho Trust for period 1 July 2015 – 30 June 2016 • Funding agreement between Auckland Council and Ngati Tamaoho Trust for period 1 July 2016 – 30 June 2019 • Funding agreement between Auckland Council and Ngati Tamaoho Trust for period 1 July 2017 – 30 June 2018 • Treaty Audit Response Work Programme Evidence Template (Action group 19, Rec 57)
Significance and Engagement Policy	<ul style="list-style-type: none"> • Significance and Engagement Policy September 2014 • Engagement guidelines policy July 2016
Relationship Agreements	<ul style="list-style-type: none"> • Auckland Council Template - Mana Whenua Agreement - Dec 2016 • Relationship agreements. Closure of Treaty Audit Response action groups – memo July 2016 • Local Board Workshops spreadsheet March 2018 • Te Runanga o Ngati Whatua and Panuku Development Auckland Memorandum of Understanding

Area	Documents inspected
	<ul style="list-style-type: none"> • Umbrella Relationship agreement between Watercare and Waikato Tainui • Tamaki Herenga Waka Festival 2018 Mana Whenua Steering Group Terms of Reference • Umbrella Relationship agreement between Watercare and Ngati Te Ata
Māori Communications Strategy	<ul style="list-style-type: none"> • Hononga Engagement Partnering agreement – Te Ora o Manukau and Auckland Council Te Kaunihera o Tamaki Makaurau • Offer Letter for Te Ohu Mana Rangatahi/Auckland Council Collaboration • Services Agreement between Auckland Council and Te Ohu Mana Rangatahi 23 February 2018 • Work programme for Radio Waatea & Auckland Council Māori Community Engagement Strategy • FY17/18 Māori Engagement Plan Te Waka Anga Mua ki Uta Citizen Engagement & Insights Report • Year-one report of the Quality Engagement Worksteam of Citizen Value and Engagement • Māori Communities Database January 2018 • Māori Engagement Strategy Framework
Māori Capability and Employment	<ul style="list-style-type: none"> • Measures and Actions for High Impact Auckland Council Māori Employment Strategy 2017 – 2020 • MAHI roadmap forecasting • People and Capability Business Plan
Mana whenua participation in resource management	<ul style="list-style-type: none"> • Research project information relating to Improving the Assessment of Mana Whenua Cultural Values and Interests (second Addendum for resource consent applicants) • Cultural Impact Assessment Project Working Group Terms of Reference 2014



**Independent Māori
Statutory Board**

Ground Floor, 16 Viaduct Harbour Ave, Auckland City

Private Bag 92 311, Auckland 1142

09 308 3262

patai@imsb.maori.nz

www.imsb.maori.nz

