

## Auckland Council Response Work Programme – Te Tiriti o Waitangi Audit 2021 and Independent Māori Statutory Board Māori Outcomes Expenditure Review 2021

For decision:  For noting:

### Te tūtohunga / Recommendation

That the Auckland Transport Board (board):

- a) Note the Auckland Council Response Work Programme to the Te Tiriti o Waitangi Audit 2021 (Attachment 1) and;
- b) Note the Independent Māori Statutory Board (IMSB) Māori Outcomes Expenditure Review 2021 (Attachment 2).

### Te whakarāpopototanga matua / Executive summary

1. He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021 was completed in July 2021 by PwC. It assessed the performance of the Auckland Council group in meeting its statutory responsibilities referring to Te Tiriti o Waitangi and to Māori in Tāmaki Makaurau and identifies opportunities for improvement. The Auckland Council Response Work Programme is the response to this audit and sets out actions against each recommendation for implementation, including timelines and accountabilities.
2. The Māori Outcomes Expenditure Review 2021 was prepared by KPMG and received by the IMSB on 15 November 2021 and approved. KPMG identified three themes across Council to advance the achievement of Māori Outcomes. Council management will now prepare a work programme similar to that developed for He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021.

### Ngā tuhinga ō mua / Previous deliberations

3. There have been no previous deliberations on this topic.

### Te horopaki me te tīaroaro rautaki / Context and strategic alignment

4. He Waka Kōtuia is the fourth Te Tiriti o Waitangi audit to be undertaken by the IMSB. The previous Te Tiriti o Waitangi audits identified a total of 80 recommendations, of which 76 have now been closed.

5. It is four years since the last expenditure review on Māori Outcomes and a follow-up independent assessment was therefore considered timely. The IMSB asked for a re-assessment of the Council's expenditure on projects to deliver Māori outcomes and processes to ensure delivery and performance. The review focused on expenditure for FY20/21, the processes and systems to support effective leadership, planning, budgeting and reporting on the expenditure. It also focused on the processes used for developing the Long-term Plan 2021-2031.

## Ngā matapakinga me ngā tātaritanga / Discussion and analysis

### He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021

6. The 2021 audit makes 13 recommendations, building on previous audit findings, and with strong alignment to the Auckland Council Controlled Organisations Review Report recommendations. The 2021 audit acknowledges a positive shift in the maturity of the council group's framework and embedded processes that meet Te Tiriti o Waitangi statutory responsibilities.
7. However, the audit identifies scope for further process improvements, and the need to continue to build capability, to lift the Māori outcomes performance of the council group.
8. The 2021 audit made 13 recommendations across five audit observation areas:
  - a. Greater clarity/guidance is required to support targeted engagement with individual iwi to achieve Treaty relationship objectives in decision making;
  - b. Clearer guidance, training and increased capability/ capacity is required to improve the quality of Māori Impact Statements demonstrating engagement with Māori in decision making processes;
  - c. Minimum baseline training and additional data points are required to improve measurement and reporting of staff capability to deliver Treaty commitments and statutory responsibilities to Māori
  - d. Reporting requires comparative period data and targets to better inform directorate recruitment and progression decision-making; and
  - e. Consistent Māori Responsiveness Plan action tracking and monitoring is required to enable 'course correction'.
9. The Auckland Council Response Work Programme has been approved by the Governing Body as a response to the 2021 audit and sets out the evidence required for each recommendation, timeframes for completion, the action owner, and the Council Executive Leadership Team action sponsor. Progress and monitoring of the Response Work Programme is overseen by Council's Waharoa Group, consisting of senior staff from Risk and Assurance, Ngā Mātārae and the Independent Māori Statutory Board secretariat. Council's General Manager Risk and Assurance reports bi-annually to the Council Audit and Risk Committee on the Te Tiriti o Waitangi audit recommendations and implementation of the work programme response.

## Māori Outcomes Expenditure Review 2021

10. The Review acknowledges the good progress made by the Auckland Council whanau since previous reviews with expenditure on Māori outcomes continuing to increase year by year.
11. KPMG identified three themes across Council to advance the achievement of Māori Outcomes:
  - a. Leadership and Strategy;
  - b. Focus on outcomes; and
  - c. Improving the effectiveness of the Māori Outcomes Steering Group.
12. Council will now adopt a similar process to He Waka Kōtuia outlining how it intends on addressing the three themes and recommendations.
13. In the interim, Council management has stated:

*“Auckland Council agrees with the key themes, and thrust of the recommendations, set out in the Independent Māori Statutory Board’s Māori Outcomes Expenditure Review 2021. The review points to key areas of improvement, some of which are well aligned to work already underway in response to the 2020 independent review of Auckland Council’s CCOs and, more recently, the Board’s Treaty audit - He Waka Kotuia 2021. The balance of the review’s recommendations, which urge a more focused and systematic effort to realise meaningful outcomes for Māori, resonate strongly with Auckland Council’s own aims and intentions. Those are articulated in the Long-Term Plan, Kia Ora Tāmaki Makaurau, and work the chief executive and executive leadership team are championing as part of the refresh of Auckland Council’s management strategy. The appointment of the new director, Ngā Mātārae, also signals Auckland Council’s commitment to strengthening the leadership, systems arrangements and intended gains for Tāmaki Makaurau iwi and Māori communities.”*

## Ngā tūraru matua / Key risks and mitigations

14. Not applicable.

## Ngā ritenga-ā-pūtea me ngā rauemi / Financial and resource impacts

15. Not applicable.

## Ngā whaiwhakaaro ō te taiao me te panonitanga o te āhuarangi / Environment and climate change considerations

16. Not applicable.

## Ngā whakaaweawe me ngā whakaaro / Impacts and perspectives

### Mana whenua

17. Not applicable.

### Ngā mema pōti / Elected members

18. Not applicable.

### Ngā rōpū kei raro i te Kaunihera / Council Controlled Organisations

19. Not applicable.

### Ngā kiritaki / Customers

20. Not applicable.

## Ngā whaiwhakaaro haumaruru me ngā whaiwhakaaro hauora / Health, safety and wellbeing considerations

21. Not applicable.

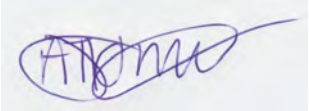
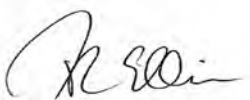
## Ā muri ake nei / Next steps

22. The Governance Lead and Chief Executive will continue to monitor progress on both the work programme for the Te Tiriti o Waitangi Audit 2021 and the Māori Outcomes Expenditure Review 2021 and ensure Auckland Transport contributes to and supports activities as required.
23. A joint board / IMSB meeting, previously proposed for the latter half of 2021 but delayed as a result of the COVID-19 pandemic, will be arranged for early 2022.

## Ngā whakapiringa / Attachments

| Attachment number | Description   |
|-------------------|---|
| 1                 | Auckland Council Response Work Programme to the Te Tiriti o Waitangi Audit 2021 |
| 2                 | IMSB Māori Outcomes Expenditure Review 2021                                     |

## Te pou whenua tuhinga / Document ownership

|                         |   |   |
|-------------------------|---|---|
| Submitted by            | Andrew Downie<br><b>Governance Lead</b> |  |
| Approved for submission | Shane Ellison<br><b>Chief Executive</b> |  |

Te Tiriti o Waitangi Audit Response Work Programme 2021 - 2024

| Part One: He Waka Kōwhiri - Te Tiriti o Waitangi Audit 2021   |  |   |  |                                    |                       |                 |
|---|--|---|--|------------------------------------|-----------------------|-----------------|
| Audit Observation   | Audit Recommendation   | Agreed action   | Evidence required  | Timeframe                          | Action Owner          | Action Sponsor  |
| 1: Greater clarity/guidance is required to support targeted engagement with individual iwi to achieve Treaty relationship objectives in decision making | 1.1 Clarify, in policy, expectations for mana whenua relationship management   | <p>Continue to progress the relationship agreements with mana whenua iwi and mataawaka</p> <p><i>Conduct a stock-take and overarching review of AC Group iwi and Maori engagement arrangements.</i></p> <p><i>From the review, establish a consistent framework for effective and cost-efficient:</i></p> <ul style="list-style-type: none"> <li>mana whenua participation in, and influence on, regional issues of mutual significance.</li> <li>bi-lateral partnership relationships with each of the 19 mana whenua iwi, with particular focus on issues affecting iwi tino rangatiratanga, taiao and other recognised taonga.</li> <li>outreach to, and insights on, the aims and needs of Tamaki Makaurau's wider Maori communities and population.</li> <li>capacity and capability building investment in mana whenua and other significant Maori collectives and forums.</li> </ul> | <p>Stock-take and review completed and reported back:</p> <ul style="list-style-type: none"> <li>Jointly to PACE Chair and GB Maori Portfolio lead</li> <li>To GB-IMSB Joint Meeting</li> </ul> <p>Framework developed for formal adoption via PACE Committee.</p>   | <p>March 2022</p> <p>June 2022</p> | Director, Ngā Mātārae | Chief Executive |
|   | 1.2 Clarify, in guidance, the decisions that require contribution from mana whenua, particularly:<br>a) matters that can be presented/discussed at the Mana Whenua Kaitiaki Forum, and<br>b) matters for engagement with individual iwi as mana whenua | Providing targeted engagement guidance and advice will be a high priority for Māori relationship and engagement work programmes   | <p>Mana Whenua engagement guidance developed and socialised with mana whenua and across Council, guidance will include:</p> <ul style="list-style-type: none"> <li>which matters should be presented/discussed at the Mana Whenua Forum, and</li> <li>which matters require engagement with individual iwi as mana whenua</li> </ul> | June 2022                          | Director, Ngā Mātārae | Chief Executive |
|   | 1.3 Consider developing a Māori engagement network of people, processes and systems  | Providing targeted engagement guidance and advice will be a high priority for Māori relationship and engagement work programmes   | Māori engagement network across the council and CCOs established   | June 2022                          | Director, Ngā Mātārae | Chief Executive |



|   |   |   |   |                                     |                                     |  |
|---|---|---|---|-------------------------------------|-------------------------------------|--|
| 2: Clearer guidance, training and increased capability/ capacity is required to improve the quality of Māori Impact Statements demonstrating engagement with Māori in decision making processes     | 2.1 Include in Māori Impact Statement guidance/standards reference to the Local Government Act 2002 obligations, particularly those provisions that enable Māori to contribute to decision making processes                 | Strengthen relevant Māori Impact Statement guidance and training  | Strengthened Māori Impact Statement guidance includes references to Local Government Act 2002 obligations<br><br>The revised Governance Fundamentals Programme includes references to Local Government Act 2002 obligations   | Dec 2021                            | Manager Governance Services         | Director Governance & CCO Partnerships |
|   | 2.2 Include in the standards and guidance documents how guidance documents relate to one another  | Strengthen relevant Māori Impact Statement guidance and training  | Strengthened Māori Impact Statement guidance and Quality Advice Standards include instruction about how these documents relate to one another   | Feb 2022                            | Manager Governance Services         | Director Governance & CCO Partnerships |
|   | 2.3 Clarify guidance and criteria on how to apply and scale advice appropriately for assessing the quality of MIS   | Promote the 'Implications for Māori' standards for advice amongst report reviewers  | There is an improvement in the annual Quality Advice Survey baseline measure for "knowledge of MIS standards" among report reviewers.   | Nov 2022                            | Manager Governance Services         | Director Governance & CCO Partnerships |
|   | 2.4 Build the capability/capacity of report writers and reviewers through strengthening/uplifting existing training programmes and targeting the content of training to staff (as relevant to their role in MIS)            | Strengthen relevant Māori Impact Statement guidance and training  | Māori impact statement seminars are offered regularly (target of 10 per annum).   | Dec 2022                            | Manager Governance Services         | Director Governance & CCO Partnerships |
|   | 2.5 Having consistent implementation of high-quality assurance from report reviewers  | Work to build consistent reviewing practices across the organisation  | A reviewer-focussed MIS seminar is created and offered.<br><br>The following measure "I understand and apply the MIS standards when reviewing reports" is added to the annual Quality Advice survey.  | June 2022 (seminar)<br><br>Nov 2022 | Manager Governance Services         | Director Governance & CCO Partnerships |
| 3: Minimum baseline training and additional data points are required to improve measurement and reporting of staff capability to deliver Treaty commitments and statutory responsibilities to Māori | 3.1 Using the Ngā Kete Akoranga training programme as a base, identify the minimum baseline training required for Council staff that have a role in responding to Māori, and set that training as mandatory for those roles | The Measures and Actions for High Impact (MAHI) Strategy and Implementation Plan refresh will provide a cultural competency framework | Implementation of the refreshed MAHI Strategy Implementation Plan includes the following: <ul style="list-style-type: none"> <li>• identification of roles with a primary focus on Māori outcomes (i.e. these are roles in addition to Māori specialist roles)</li> <li>• baseline setting of knowledge and competencies required for these roles</li> <li>• development of training modules in response to training need assessments</li> <li>• development of milestone progression training that enables staff to understand changes in their Māori outcomes responsibilities</li> </ul> | June 2023                           | Māori Outcome Lead – Group Services | Deputy CE                              |

|  |  |  |   |           |                                     |           |
|--|--|--|---|-----------|-------------------------------------|-----------|
|  | 3.2 Improve data capture to inform capability growth and needs   | The Measures and Actions for High Impact (MAHI) Strategy and Implementation Plan refresh will also provide a reporting framework | <p>Implementation of the refreshed MAHI Strategy Implementation Plan includes the following:</p> <ul style="list-style-type: none"> <li>assessments of Ngā Kete Akoranga modules that evidence training outcome achievement</li> <li>reports on the numbers and seniority of staff (analysed by role) who complete multiple/subsequent levels of Ngā Kete Akoranga training courses in a period</li> <li>a survey for staff to self-assess their awareness of the Māori outcomes framework and their capability to execute their Treaty commitments and statutory responsibilities to Māori</li> <li>periodic training needs assessments</li> </ul> | Dec 2023  | Māori Outcome Lead – Group Services | Deputy CE |
| 4: Reporting requires comparative period data and targets to better inform directorate recruitment and progression decision-making | 4.1 Confirm that the learnings and good practices from the CCS progression pathway establishment have been shared and applied      | Share and apply throughout directorates the learnings from the CCS restructure that established Māori progression pathways       | <p>Develop case studies and learnings from the CCS progression pathway and provide guidance on applying the pathway across directorates.</p> <p>Treaty audit recommendation 4.1 has been included in the MAHI Strategy Implementation Plan refresh.</p>   | Dec 2022  | Māori Outcome Lead – Group Services | Deputy CE |
|  | 4.2 Enhance the Māori staff demographic reporting which supports directorates in their recruitment and progression decision-making | Work with Workforce Analytics and Systems to improve the Māori staff demographic reporting                                       | <p>Māori staff and Māori specialist role demographics dashboards reporting includes:</p> <ul style="list-style-type: none"> <li>comparative period data (current vs prior month)</li> <li>trend analyses (month-on-month or quarter-on-quarter changes)</li> <li>progress against targets (aligned to Kia Ora Tāmaki Makaurau: Māori Outcome Performance Measurement Framework)</li> </ul>  | June 2022 | Māori Outcome Lead – Group Services | Deputy CE |



|  |   |  |   |               |                                |                       |
|--|---|--|---|---------------|--------------------------------|-----------------------|
| 5: Consistent Māori Responsiveness Plan action tracking and monitoring is required to enable 'course correction' | 5.1 Management should (at a directorate or CCO level) consistently monitor and report on MRP initiative progress Note - this recommendation aligns with the 2018 Treaty Audit recommendations (#6 and #7) | Continue to develop the Māori Responsiveness Plan guidance (now called Achieving Māori Outcome Plans - AMO)            | Refreshed Achieving Māori Outcomes Plan Guidance and template disseminated and published  | December 2021 | Practice Lead – Māori Outcomes | Director, Ngā Mātārae |
|  |   | Embed a Māori Responsiveness Plan (now called Achieving Māori Outcomes Plans - AMO) reporting and monitoring framework | Achieving Māori Outcome Plan monitoring process developed and reported against, framework will track: <ul style="list-style-type: none"> <li>• progress on milestones</li> <li>• forecast completion of actions against plan (and any shifting due dates)</li> <li>• actuals versus budget</li> <li>• key risks/issues</li> </ul> | December 2022 | Practice Lead – Māori Outcomes | Director, Ngā Mātārae |

| Part Two: Recommendations remaining from previous Treaty Audit Work Programmes  |                         |
|---|-------------------------|
| Progress update   | Timeline for completion |
| <b>Recommendation 13: Taonga Management</b><br><br>Input being sought to finalise draft guidelines and procedures.  | Dec 2021                |
| <b>Recommendation 6 &amp; 7: Māori Responsiveness Plans</b><br><br>Significant progress made on refreshing the guidelines and incorporating into organisation wide performance measurement, further work being completed on the monitoring and reporting processes for MRPs | Dec 2022                |
| <b>Recommendation 14: Sensitive Information</b><br><br>Input being sought to finalise the draft guidance and procedures with a focus on using council's online portal, Te Mātapuna, for access to this information.   | March 2022              |

| Part Three: CCO Review Recommendations - Māori Outcomes |  |  |               |  |
|---|--|--|---------------|--|
| Reference   | Recommendation   | Current Status   | Timeframe     | Action Owner   |
| 35  | The council, working with the Independent Māori Statutory Board, the Mana Whenua Kaitiaki Forum and CCOs, clarifies for CCOs what each of these three entities' respective roles are at the governance level, and how CCOs should engage with each entity. | Guidance for CCO staff on the role of the Independent Māori Statutory Board and the Tāmaki Makaurau Mana Whenua Forum in relation to the CCOs is being developed by the Secretariat of the Board and the Forum. This includes how CCO staff and CCO Boards should engage with each entity and on what topics, noting the differences between governance and operational matters. | June 2022     | A working group has been established with membership from each CCO, Ngā Mātārae, IMSB Secretariat, Mana Whenua Forum secretariat and Governance<br><br>Lead: Head of Strategic Outcomes, Ngā Mātārae |
| 36  | The council urgently completes the Māori Outcomes Framework, which should include guidance on how CCOs engage with mataawaka, and afterwards CCOs update and align their Māori responsiveness plans accordingly.   | These recommendations are aligned, work is in progress. Includes the guidance and template for Māori Outcomes Plans (now known as AMO) and addresses all three recommendations.<br><br>On Recommendation 36, the Kia Ora Tāmaki Makaurau Framework has been approved in full at the July 2021 meeting of the PACE committee.   | December 2022 | Lead: Practice Lead – Māori Outcomes   |
| 37  | CCOs use a template for their Māori responsiveness plans and collaborate with one another and seek input from Māori entities during the drafting process.  |  | June 2022     | Lead: Practice Lead – Māori Outcomes   |
| 38  | CCOs continue to work with the Independent Māori Statutory Board to monitor and report more effectively on Māori responsiveness plans.   |  | June 2022     | Lead: Practice Lead – Māori Outcomes   |
| 39  | CCOs engage directly and at a more senior level with the Independent Māori Statutory Board and the Mana Whenua Kaitiaki Forum to work on joint initiatives that benefit Māori.   | Guidance for CCO staff on the role of the Independent Māori Statutory Board and the Tāmaki Makaurau Mana Whenua Forum in relation to the CCOs is being developed by the Secretariat of the Board and the Forum. This includes how CCO staff and CCO Boards should engage with each entity and on what topics, noting the differences between governance and operational matters. | December 2021 | Lead: Māori Responsiveness Programme Specialist – Auckland Transport   |
| 40  | Ngā Mātārae, the Mana Whenua Kaitiaki Forum and CCOs arrange a hui to establish a more co-ordinated and meaningful way of working together to reduce the number of meetings Māori entities are expected to attend and contribute to                        | Cross council group meeting regularly, initial step is stocktake of current engagement fora.   | TBC           | Lead: Head of Māori Strategic Relationships and Participation  |
| 52  | Job descriptions refer to the need to contribute to Māori outcomes   | CCOs have confirmed this has been completed.   | Completed     | Lead: CCO Programme Lead   |





# Māori Outcomes Expenditure Review 2021

Independent Māori Statutory Board

October 2021



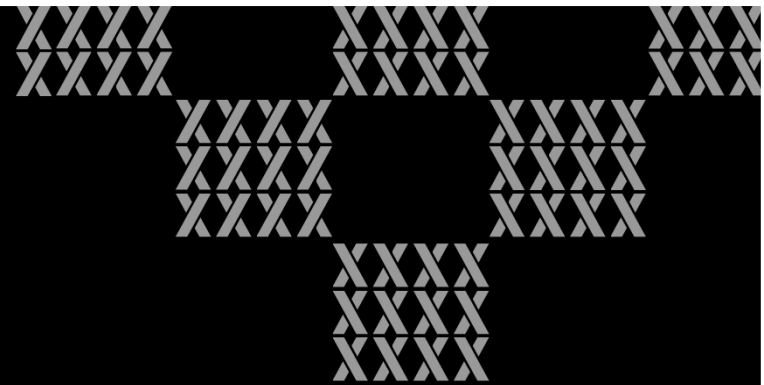


# TĪTOKONA TŌ TĀTOU TŌNUITANGA MŌ AOTEAROA, MŌ TĀTOU

E whakapono marika ana mātou ko ngā hua ka puta i ā mātou mahi **taunaki apataki**, ko ngā hua e kaha tautoko, e kaha whakatairagā ana i ngā hiahia o ā mātou apataki, mō te āpōpōtangā o ō tātou hāpori, o Aotearoa whānui, te take.

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The information presented in this report is based on that made available to us in the course of our work, publicly available information and information provided by the Independent Māori Statutory Board "the Board". We have indicated within this report the sources of the information provided. Unless otherwise stated in this report, we have relied upon the truth, accuracy and completeness of any information provided or made available to us in connection with the Services without independently verifying it.

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Due to the inherent limitations of any internal control structure it is possible that errors or irregularities may occur and not be detected. Our procedures were not designed to detect all weaknesses in control procedures as they are not performed continuously throughout the period and the tests performed are on a sample basis. As such, except to the extent of sample testing performed, it is not possible to express an opinion on the effectiveness of the internal control structure.



# Mihi

Whakarongo rā ki te hau matakakā e puhia nei ngā  
tohu paewhenua. Tau iho ana ko te anu mātao.

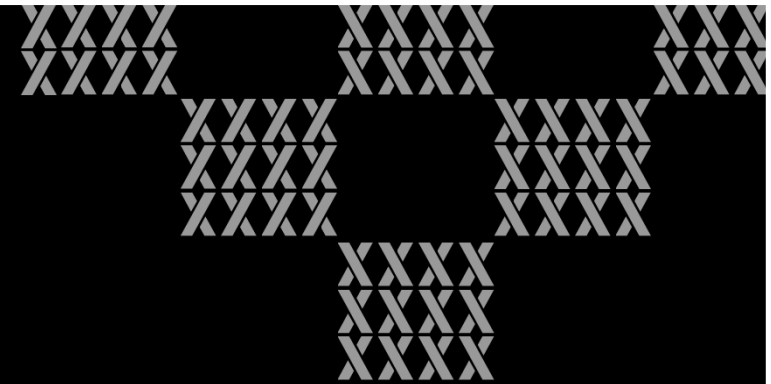
Ka tuia, ka tuia ko ngā tōpito o Tāmaki ki raro iho i te  
marumarū o te Poari - e ko te pou āhuru o ngā iwi.

Ko Waiuku ki runga, ko Te Hana ki raro,  
ko te mana whenua ki waenganui.

Ko ngā mātāwaka, ko ngā marae maha, ko te  
roherohenga o Tāmaki e.

Me whakamānawa te Poari, ka tika rā.

# Rārangi kaupapa



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# 1

## Executive Summary





# Executive Summary

## Introduction

The purpose of this review was to:

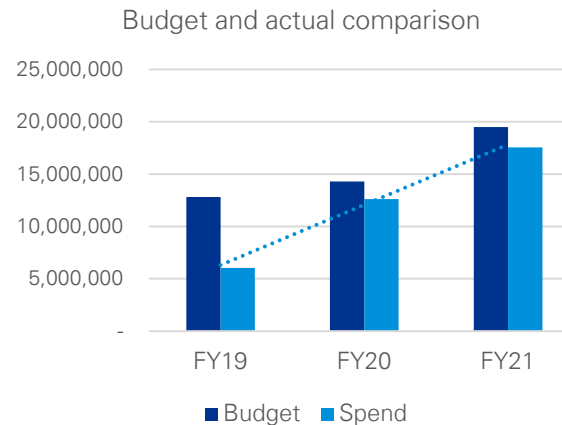
- Examine the reported expenditure on projects to achieve Māori outcomes set out in Council, approved plans, budgets and reports over 2020 – 2021.
- assess progress against recommendations outlined in the expenditure reviews conducted by KPMG in 2014 and PWC in 2017.
- assess the processes and systems to support effective leadership, planning, budgeting, and reporting on the expenditure and outcomes.
- review the processes used for developing the Long-term Plan for the 2021-31 period.

The detailed objectives and scope for the review is set out in Appendix 1 to this report. For the purposes of this report, any reference to Māori in Tāmaki Makaurau is inclusive of iwi and mātāwaka.

## Findings

Auckland Council (“the Council”) have made good progress since previous reviews with expenditure on Māori outcomes continuing to increase year by year. This is despite the Council facing a number of external and financial challenges. A number of key foundational elements have been implemented, such

as the Kia Ora Tāmaki Makaurau (KOTM) outcomes framework, and there is generally a sense of engagement and cadence in relation to achieving Māori outcomes.



The 2021 underspend of \$1.9m represented a 9.9% underspend, a reduction from the 2019 level of 52.9%. This underspend has been carried forward to FY23 and FY24 as general unallocated funds.

Some of the success in reducing the budget underspend has been driven by the practice of over-allocating budget (allocating more budget than the total available budget on the basis that expenditure for some projects will not occur within the planned period). This is effective in reducing underspends but can mask an underlying issue of weak project management. The council is aware that the standard

of project management is a council wide issue and has established an Enterprise Project Management Office (EPMO) to address this. Other improvements since the last review include;

- The recent appointment of the Ngā Mātārae director as a member of the Council senior leadership team. The role is a direct report to the Chief Executive providing Ngā Mātārae with stronger and more direct influence in the broader council setting.
- The establishment of the Māori Outcomes Steering Group (MOSG) following the disbandment of Te Toa Takitini to provide clear oversight responsibility of the allocation and monitoring of the Māori Outcomes Fund.
- The development of the Kia Ora Tāmaki Makaurau (KOTM) outcomes framework detailing ten mana outcomes to assist in achieving outcomes toward Māori within Tāmaki Makaurau. This provides clearer guidance to the Council to guide their activities to deliver Māori outcomes.

## Progress since previous reports

The Council have addressed a number of the key points raised in previous reviews. We have considered the remaining key points and incorporated them into our findings where appropriate. Of the 13 key recommendations raised in the 2017 review, 7 have been addressed and 6 partially addressed.

# Executive Summary continued

With all that has been achieved, it is timely to focus on the next phase in the journey and to continue to place more focus on outcomes versus expenditure and the broader Council outcomes versus those solely delivered through the Māori Outcomes Fund (MOF).

## Strategy to support the delivery of KOTM

To supplement KOTM, there is benefit in developing a strategy, owned by Ngā Mātārae. This strategy should clearly identify which of the KOTM priorities are the focus within a defined timeframe across the Council broadly and for the MOF along with measures of success. This would be accompanied by a plan outlining how the strategy will be delivered and who would need to be involved to achieve the goals. Having such guidance would help to apply a strategic lens to fund allocation, resource the plan and identify which outcomes are to be measured at a particular point in time.

## Outcomes

With the Council having made strong progress on reducing the gap between budget and expenditure, there is a growing consciousness on the importance of measuring and monitoring outcomes in addition to expenditure. However there is a lot more work to do in order to translate that consciousness into embedded practice.

Only 10% of the assessment criteria for applications

to MOSG, focus on outcomes. Work has already commenced to embed stronger outcome practice but senior level support within the Council will be needed to drive the behavioural mindset shift (to now also plan for, monitor and report on outcomes) across the entire Council. The behavioural change would also need to be supported by the infrastructure, tools and training to support the adoption.

There are a large number and wide range of projects under the Māori Outcomes Fund leading to the cost of monitoring projects and outcomes potentially outweighing the benefit of doing so. There will be benefit in undertaking a critical analysis of the project size and outcomes to understand:

- where the opportunities are to deliver outcomes and
- where the cost to understand and measure those outcomes is exceeded by the value of the outcomes themselves.

The development of the KOTM framework is a positive development with a stronger focus on outputs rather than outcomes with 23 out of the 24 measures focusing on outputs. Over time, revising the KOTM framework to include outcome measures alongside the existing output measures would be beneficial to help shift focus to outcomes rather than activity measures such as outputs.

## MOSG

With the strategy in place, and a focus on potentially fewer but more impactful initiatives it would be timely to review the role, function and make up of MOSG and its membership to ensure it is set up to deliver on the strategy.

The application, monitoring and reporting processes across the council are inconsistent (linked to the project management maturity issue) despite Ngā Mātārae developing robust templates to assist with these processes. It means that MOSG is not necessarily able to assess applications relative to others or review project progress and expenditure with any consistency.

MOSG have not insisted on use of standardised templates and processes and have continued to receive and approve applications submitted in many forms. Accordingly there has not been any reason for applicants to change their behaviour.

In summary, the Council has matured in respect to its ability to expend the MOF as demonstrated by increased budgets and reducing underspends.

However, as more focus goes into the impact on Māori outcomes of those funds being spent, along with the broader council spend to achieve Māori outcomes, there are further improvements that can be made.



# Summary of insights

## LEADERSHIP & STRATEGY

Ngā Mātārae support the wider Council to deliver on Māori outcomes. They set the direction and are responsible for monitoring Māori outcomes across the council and also manage the MOF.

They currently do not have a finalised strategy in place to determine which KOTM priorities are the focus for the Council more broadly and for Ngā Mātārae with respect to the MOF, specifically to guide strategic allocation of funds. The 10 outcomes are clearly defined in KOTM but there is a lack of strategic prioritisation for Council, CCOs and Directorates. With respect to broader outcomes beyond the MOF, the KOTM framework is in place but is heavily weighted toward outputs rather than outcomes. Furthermore Māori outcomes action plans are developed in isolation rather than guided by a clear strategy and central action plan. The absence of the strategy combined with low project management maturity council wide has resulted in adhoc budget allocation of the MOF and the need to over-allocate budget to compensate for anticipated late project delivery. This is further compounded by decentralised and inconsistent application, planning, monitoring and reporting approaches. It is not recommended that the 10 outcome areas be revisited, more that there is a clear strategy to achieving them.

## FOCUS ON OUTCOMES

While good progress has been made to grow the consciousness of the importance of delivering outcomes, there is still considerable focus on the spend towards outcomes rather than the outcomes achieved from the spend. This is a complex area and work that will take some time, but work is already underway in Ngā Mātārae to put in place disciplines around outcome measurement. This will involve a whole of council approach that has a standardised approach to planning, monitoring and reporting while enough flexibility to account for differing delivery contexts.

This would help address the inconsistencies in project management activities against Māori outcomes across the Council group relating to:

1. Application of outcomes against projects.
2. Monitoring of projects contributing to Māori outcomes.
3. Reporting on projects and which outcomes they contribute to.

KOTM provides a framework to measure Māori outcomes. Across the ten mana outcomes there are 24 related measures, of which 23 are *output* measures. Output measures do not address the value or impact of the initiatives on the beneficiaries as compared to *outcome* measures.

## IMPROVE EFFECTIVENESS OF MOSG

MOSG is made up of a large representative group of Māori outcome leads from across each Directorate of the Council along with the Council-controlled organisations (CCOs). There are inherent conflicts of interests due to such membership resulting in potential lack of independence. Furthermore there is no guarantee that the skills needed to deliver on the outcomes (and yet to be developed strategy) are necessarily present on MOSG.

In the absence of strong council-wide project management practice, Ngā Mātārae have developed application and reporting templates for MOF initiatives that, if used, would provide a strong base of information for understanding intended outcomes and subsequently measuring them.

However, MOSG have not insisted that applicants use the templates as part of the application process and so these templates are not consistently understood or applied across MOSG activities.

# Summary of recommendations

A summary of recommendations aligning to our findings we identified as a part of this review.

## LEADERSHIP & STRATEGY

- Finalise the strategy to support KOTM. Ensure the strategy;
  - aligns to KOTM;
  - sets out which key priorities from KOTM are the focus for investment across the Council and for the MOF over a specified period;
  - is accompanied by a plan or roadmap outlining how the strategy will be achieved and by who. The individual Māori outcomes action plans can then align to this plan or roadmap.
- Review the capability and capacity of Ngā Mātārae to adequately oversee, monitor and support the council to;
  - deliver on MOF outcomes;
  - deliver on outcomes across the council that sit outside of the MOF.
- Enhance ELT reporting to include outcomes progress for projects within and outside of the MOF.

## FOCUS ON OUTCOMES

- Update KOTM over time to include outcome measures alongside the output measures.
- Review and consider increasing the weighting on outcomes within the assessment criteria for MOF applications from its current level of 10%.
- Investigate the merits of taking a quality over quantity approach by reducing the number of MOF funded initiatives that can deliver stronger outcomes and impact where the benefit of being able to measure outcomes outweighs the cost.
- Embed the use of a consistent project management approach and tools across the council to enable stronger monitoring of progress toward Māori outcomes supported by the council's central EPMO function.
- Include reporting on progress against outcomes and key performance indicators status updates, alongside financial information in the monthly reporting process.
- Develop a roadmap outlining the Council's proposed outcome measurement journey.

## IMPROVE EFFECTIVENESS OF MOSG

- Review the role, function, size, skillsets and membership of the MOSG with a view to assessing its alignment to execute on the strategy and to ensure it is well placed to deliver on the strategy. Ensure that templates and processes developed for MOSG are consistently understood and applied.
- Clearly communicate MOSG expectations and provide applicants with guidance to encourage them to use standardised application and reporting in alignment with EPMO guidance.
- Implement an efficient mechanism to advise applicants of the outcome of applications, delivery and reporting expectations if successful and the reason for an application being declined if unsuccessful.





**KPMG**

2

Background

# Background

## Background

The Auckland Plan 2050 sets the direction for how Tāmaki Makaurau will grow and develop over the next 30 years.

The plan identifies six outcomes that will deliver a better Tāmaki Makaurau:

- Belonging and Participation
- Māori Identity and Wellbeing
- Homes and Places
- Transport and Access
- Environment and Cultural Heritage
- Opportunity and Prosperity

This review focusses on the Māori Identity and Wellbeing strategic outcome.

### **Māori Identity and Wellbeing | Te tuakiri Māori me tōna oranga**

A thriving Māori identity is Tāmaki Makaurau's point of difference in the world – it advances prosperity for Māori and benefits all living in Tāmaki Makaurau.

Initially this was to be achieved through the Māori Responsiveness framework which has recently moved into its next stage of evolution called the KOTM framework. Each Directorate and CCO are required to have a Māori outcomes action plan (previously known as Māori Responsiveness Action Plans) in place on how they plan to achieve Māori outcomes for the Council Group.

The Council also have a MOF of \$150 million over the 10 year long term plan to assist them in achieving the strategic outcome of Māori Identity and Wellbeing. This fund is governed by Ngā Mātārae and the MOSG.

### **Expenditure on Māori Outcomes history**

The Independent Māori Statutory Board ("the Board") has previously undertaken two assessments of expenditure on Māori outcomes:

1. Independent assessment of expenditure incurred by the Council to achieve Māori outcomes, KPMG May 2014.
2. Assessment of expenditure incurred by the Council on projects to deliver Māori outcomes, PwC November 2017.

Both these reports raised short-comings for the Council in achieving its plans and budgets for contributing to Māori outcomes.

Since previous reviews there has particularly been a concentrated effort to improve the underspend in relation to Māori outcomes and providing structure in the way that the MOF is distributed across the council.

Through this review we have identified three themes across the Council to advance the achievement of Māori outcomes.

1. Leadership and Strategy
2. Focus on outcomes
3. Māori Outcomes Steering Group



# 1. Leadership & Strategy

Ngā Mātārae (Māori Outcomes Department) help the Council deliver on Māori outcomes across the Council group.

The role of Ngā Mātārae is to support the council group (including CCOs) to deliver on Māori outcomes by:

- Setting strategic direction.
- Enhancing organisational capability, systems, processes and performance.
- Facilitating strategic relationships and Māori participation in decision-making.\*

This work is currently guided by the KOTM framework as there is currently no finalised strategy for Ngā Mātārae to support the delivery of the outcomes in the framework. Note that interviewees were aware of this and it is the intention that Ngā Mātārae will have a finalised strategy in the near future (no specific timeline was identified).

There are two main avenues the Council use to report on Māori outcomes:

- The Annual Māori Outcomes Report (publicly available); and
- The Monthly Executive Leadership Team Dashboard (internal use only), this has evolved into a monthly Integrated Performance Report from July 2021.

There are other reporting avenues for Māori Outcomes that are specific to CCOs and Directorates, however the aforementioned documents are the only reports that take an holistic council-wide view of Māori Outcomes.

*\*Per Auckland Council website*





## 2. Focus on outcomes

There has been a stonger consciousness of the need to achieve outcomes within the Council. This has been evident through the development of the KOTM framework. This framework was developed to measure Māori wellbeing outcomes and performance for Tāmaki Makaurau.

KOTM serves as an evolution of the Māori Responsiveness framework. It is a performance measurement framework and named for its overall holistic wellbeing for Tāmaki Makaurau. The framework supplements the responsiveness approach to be relevant to the expectations and aspirations of Māori under the Treaty of Waitangi.

There are ten mana outcomes within the framework, with each outcome having a mahi objective and measure attached to it.

The measures detailed in KOTM framework were informed by various existing documentation:

- Auckland Long Term Plan.
- Independent Māori Statutory Board Values Report and variations.
- Tāmaki Makaurau Mana Whenua Forum's Strategic Direction.

The KOTM framework identifies the directorate or COO that has the core responsibility for managing the Māori Outcomes identified within the framework. These long-term priorities are detailed as:

| Long-term Priority   | Led by                                  |
|--|---|
| Kia ora te Kāinga   Papakāinga and Māori Housing           | Regulatory Services                     |
| Kia ora te Umangā   Māori Business, Tourism and Employment | Auckland Unlimited                      |
| Kia ora te Marae   Marae Development                       | Customer & Community Services           |
| Kia ora te Reo   Te Reo Māori                              | Governance                              |
| Kia ora te Ahurea   Māori Identity and Culture             | Chief Planning Office                   |
| Kia ora te Whānau   Whānau and Tamariki Wellbeing          | Customer & Community Services           |
| Kia ora te Rangatahi   Realising Rangatahi Potential       | Governance                              |
| Kia ora te Taiao   Kaitiakitanga                           | Infrastructure & Environmental Services |
| Kia ora te Hononga   Effective Māori Participation         | Governance                              |
| Kia Hāngai te Kaunihera   An Empowered Organisation        | Group Services                          |

Ngā Mātārae maintain the overall responsibility for supporting the Council (and COOs) to achieve the strategic outcome of Māori Identity and Wellbeing and, through extension, the outcomes identified in the KOTM framework.

To assist with this connection there are Ngā Mātārae Outcomes Leads that sit in the directorates of:

- Group Services
- Chief Planning Office (*currently vacant*)
- Community and Customer Services
- Regulatory Services
- Infrastructure and Environmental Services

There are also key contacts within the CCOs who are responsible for their activities related to Māori outcomes and each have representatives that sit on MOSG.

It is each Māori Outcomes Lead's responsibility to project manage their allocated KOTM outcome and all projects that occur within their directorate that contribute to Māori outcomes.

Historically financial project management largely sat with the individual directorate finance teams. This processes have now been adjusted to create a hybrid approach where directorate finance teams work collaboratively with the Finance and Performance team to ensure there is optimal efficiency and guidance when needed.

MOSG are responsible for the MOF work programme and how funds are allocated through that process.

# 3. Māori Outcomes Steering Group

The MOSG was created following the disbandment of Te Toa Takatini. Per the MOSG terms of reference, MOSG was established to:

1. Assist the Council’s Chief Executives Forum (CEs Forum) with the approval, oversight and prioritisation of investment in projects/programmes to deliver the Māori Outcomes priorities.
2. Provide oversight and ensure collaboration across the Council group on delivery of Māori outcome priorities and its work programme.

MOSG main responsibilities are:

- The oversight of the rolling work programme.
- The performance measurement framework.
- To make recommendations on the prioritisation of projects and programmes to be funded.
- The quality assurance of reporting.
- Provide advice and the risks to the CE’s Forum on significant issues that impact the delivery of funded projects.

MOSG membership is made up of 15 members (including the Chair):

- General Manager Ngā Mātārae (Chair).
- Representative Māori outcome priority owners, aligned with associated Directorate (7 officers):
  - Regulatory Services Directorate

- Customer and Community Services Directorate
- Governance Directorate
- Chief Planning Office
- Auckland Unlimited
- Infrastructure and Environmental Services
- Group Services.

— One Senior Management representative from substantive CCOs:

- Auckland Unlimited
- Auckland Transport
- Panuku Development Auckland
- Watercare

— Representative from the Mayor’s Office.

— Representative from the Independent Māori Statutory Board.

— Representative from the secretariat of the Tāmaki Makaurau Mana Whenua Forum.

In addition to the MOSG officers, MOSG is also supported by:

- Ngā Mātārae
  - MOSG secretariat
  - Portfolio Manager
  - Portfolio Analyst

- Senior Advisor Māori Outcomes
- Financial and Business Performance
  - Commercial Financial Manager
  - Senior Finance Business Partner
- Observers or guests can attend at the discretion of the Chair.

Ngā Mātārae supports the Council group (including CCOs) to deliver on Māori outcomes by setting strategic direction, enhancing organisational capability and facilitating strategic relationships and Māori participation in decision-making. Ngā Mātārae are responsible for providing the secretariat for MOSG and are required to prepare and maintain any information and documentation relating to MOSG.

To achieve the MOSG purpose and responsibilities to the Council, there are monthly group meetings to discuss items relevant to the MOF.

As a result of previous reviews, and to enhance the MOF application process, Ngā Mātārae have developed multiple documents (with support from MOSG) to streamline the application and reporting process. This is to ensure all relevant information to support an assessment is provided. The broader Council directorates and CCOs are required to develop Māori Outcomes Action Plans. CCOs are also required to highlight their work programme in relation to Māori outcomes in their annual Statements of Intent.



# Māori Outcomes Steering Group cont.

Documents and supporting processes that have been developed to assist with streamlining the process are:

1. Funding Principles – developed to act as a guide to MOSG and inform the consideration of applications to the MOF.
2. Māori Outcomes Fund application criteria – developed with assistance from an independent third-party. The purpose of this document is to assist MOSG members in assessing a project for recommendation to approve. The document details mandatory requirements for a project to meet and has a scoring weighting system for other areas for consideration. The document aligns with the Funding Principles document.
3. Māori Outcomes Fund Application form – the purpose of this form is to provide a template for an applicant to complete and ensure that they have included all necessary information needed for the application to be considered. The form aligns with the Māori Outcomes Fund application criteria document. The application form is very detailed and asks applicants to detail how their project would deliver on Māori outcomes.
4. A process for underspend to be carried forward to the following financial year.
5. Standardised reporting template for each project – the template details financial progress to date (with a RAG 'Red Amber Green' status), progress from the previous period, risks and milestone progress (with a BGAR 'Complete, On time, Slight delay, Severe delay' status).
6. Māori Outcomes Project process flow-chart.

All of these documents support steps in the process followed by MOSG to make robust decisions on projects for funding from MOF. Through interviews and document inspection it was identified the process and documents are not consistently followed by MOSG.





# 3

Progress from previous reviews



# Progress from previous reviews

As a part of this review, we considered whether the actions taken by the Council to remedy the key points reported in both the:

- Independent assessment of expenditure incurred by Auckland Council to achieve Māori outcomes, in May 2014 by KPMG; and
- Assessment of expenditure incurred by Auckland Council on projects to deliver Māori outcomes, in November 2017 by PWC.

The Council has made progress against key points identified in previous reviews performed. It is evident that there is a stronger consciousness across the Council towards the delivery of outcomes for Māori compared to the previous reviews. The Council has implemented the KOTM framework and created MOSG through the disbandment of Te Toa Takatini both with the intended focus on enabling the delivery of Māori outcomes for Tāmaki Makaurau. We have identified that the Council has addressed a number of the key points raised and progress has been made on the outstanding key points. Through our review we have considered the remaining key points identified in the previous reviews and incorporated the core elements across the three insights of Leadership and Strategy, Focus on Outcomes and MOSG.

Of the 13 key points raised, we consider:

- Seven (38%) have been addressed.
- Six (47%) to be currently in progress.

Refer below for a detailed analysis of each key point raised and references to relevant insights for points that remain relevant.

| Key Point | Key Point Title   | Status at October 2021 | Reasoning   |
|-----------|---|------------------------|---|
| 1         | Underspend on Māori related outcomes in FY2015/2016 and FY2016/2017 | Addressed              | <p>There is still underspend within the Māori Outcomes Fund (MOF), although this has greatly improved in relative terms (refer to the Expenditure on delivering Māori outcomes section for further information).</p> <p>It was recommended in 2017 that funding should be carried forward where an underspend occurs. This has been addressed. Any shortfall on expenditure is treated through:</p> <ol style="list-style-type: none"> <li>1. Getting carried forward into the same project. A change request form is completed and signed off is required by all sponsors and Māori Outcomes Steering Group (MOSG); or</li> <li>2. Underspend gets put back into the fund for expenditure on other projects contributing to Māori outcomes.</li> </ol> |



| Key Point | Key Point Title  | Status at October 2021 | Reasoning   |
|-----------|--|------------------------|---|
| 2         | Inaccuracies in reporting for FY16/FY17.   | Addressed              | Finances reported by MOSG are extracted from the financial management system by the Council Finance team, therefore reducing the risk of error within the reporting.  |
| 3         | The function, role and governance of Te Toa Takatini needs to be clarified.  | Addressed              | Te Toa Takatini has now been divided into MOSG and the Chief Executives forum (CEs forum). Note that through the review we have identified some areas of improvement in relation to the operation of MOSG. Please refer to Insight Three for further detail.  |
| 4         | More focus on projects/activity outcomes is needed, rather than spend.   | In progress            | A heavy focus on spend, as opposed to outcomes, continues to occur within Auckland Council activities. Note that there has been a stronger consciousness and focus on outcomes. This is yet to mature into action within processes but work is underway to understand outcomes and what is beneficial to Māori. Refer to Insights Two.  |
| 5         | The strategic vision and priorities for Māori need to be better aligned through plans, activities and reports.                 | In progress            | The KOTM framework was created incorporating various council and the Board reports. Action plans are also in place that align with KOTM across the Auckland Council group. There is currently no finalised strategy and master plan against which individual Māori outcomes actions plan align. Refer to Insight One for further information.   |
| 6         | Further guidance should be developed to provide clarity on the four whai strategy and Māori responsiveness framework outcomes. | Addressed              | The Four Whai strategy was originally a part of the Te Toa Takatini framework, which no longer exists. There was a lack of cohesion between the framework and the strategy. The KOTM framework is currently being followed by the Council to guide their strategic outcome of Māori identity and wellbeing.   |
| 7         | Consistent reporting and better transparency of key initiatives and projects in the Statement of Intent is needed.             | Addressed              | The Statements of Intent reviewed from CCOs has clarity of their obligation to Māori and how their initiatives will impact and improve outcomes for Māori.  |
| 8         | Watercare's Māori Responsiveness Plan needs to be finalised.   | Addressed              | Watercare have a finalised Māori Responsiveness plan.   |
| 9         | A performance management framework for Māori outcomes is required.   | In progress            | Since the previous reviews, there has been a documentation improvement to include Key Performance Indicators (KPIs), although there is no evidence of these being upheld. Integrated performance reporting within Council includes reporting on Māori outcomes, however, the full content of that update is still being developed. Refer to Insights Two and Three for further information.   |
| 10        | Potential of smaller-funded and BAU projects in achieving Māori outcomes should be considered.                                 | In progress            | The application criteria have been updated from the previous review to include projects that are new and innovative but still have a large focus on transformational projects (refer to Key Point 4). Currently, BAU projects that have a large impact on Māori outcomes, and are not funded by the Māori outcomes Fund, are largely still not being captured and reflected in formal reporting to ELT. The Customer and Community Services Directorate is the only directorate that captures and reports on BAU projects where 80% or more of the project is delivering on Māori Outcomes. Refer to Insight One and Three. |

| Key Point | Key Point Title  | Status at October 2021 | Reasoning   |
|-----------|--|------------------------|---|
| 11        | Improvements to project reporting processes and report quality are required. | In progress            | <p>The Council has the EPMO in place for project management processes (including project reporting and quality). MOSG has adopted the EPMO methodology for project management but is yet to implement it fully. There has been the implementation of monthly reporting to MOSG and Māori Outcomes Plans (previously Māori Responsiveness Plans) for directorates and CCO's. MOSG monthly reporting only captures projects within the MOF. Māori Outcomes Plans capture the directorates and CCOs projects that contribute to outcomes for Māori. There is no structured process for the Māori Outcomes Plans.</p> <p>There are no reporting requirements detailed within the MOF application form and there are no formal agreements put in place once projects have been approved. Refer to Insight Two and Three for further information.</p> |
| 12        | Guidelines for budget reallocations should be developed.                     | Addressed              | A formal document has been created to reallocate funds that were approved as part of a different project of the same directorate or CCO or to transfer that funding to the next (or any other) financial year.  |
| 13        | Project management capability and processes require improvement.             | In progress            | Refer to Insight Two for further information.   |



# 4

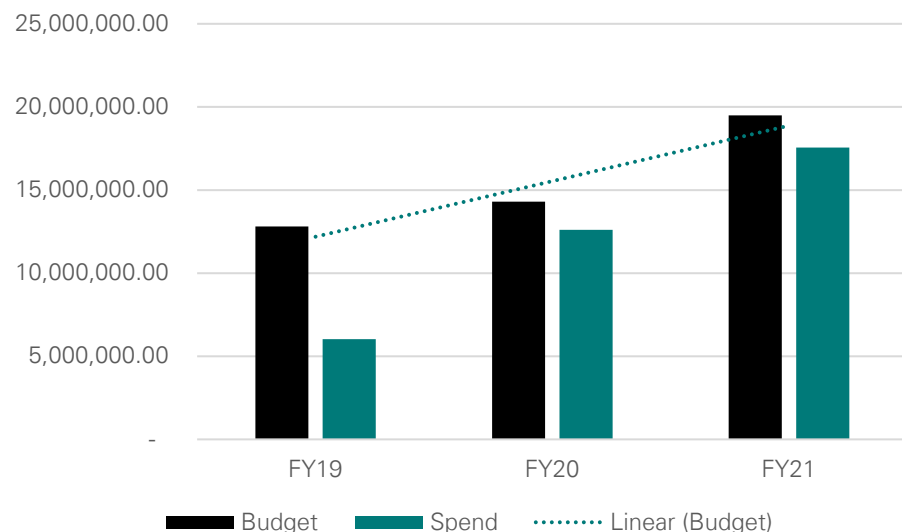
Expenditure on delivering  
Māori Outcomes





# Expenditure on delivering Māori Outcomes

## Overview of Budget vs Actual



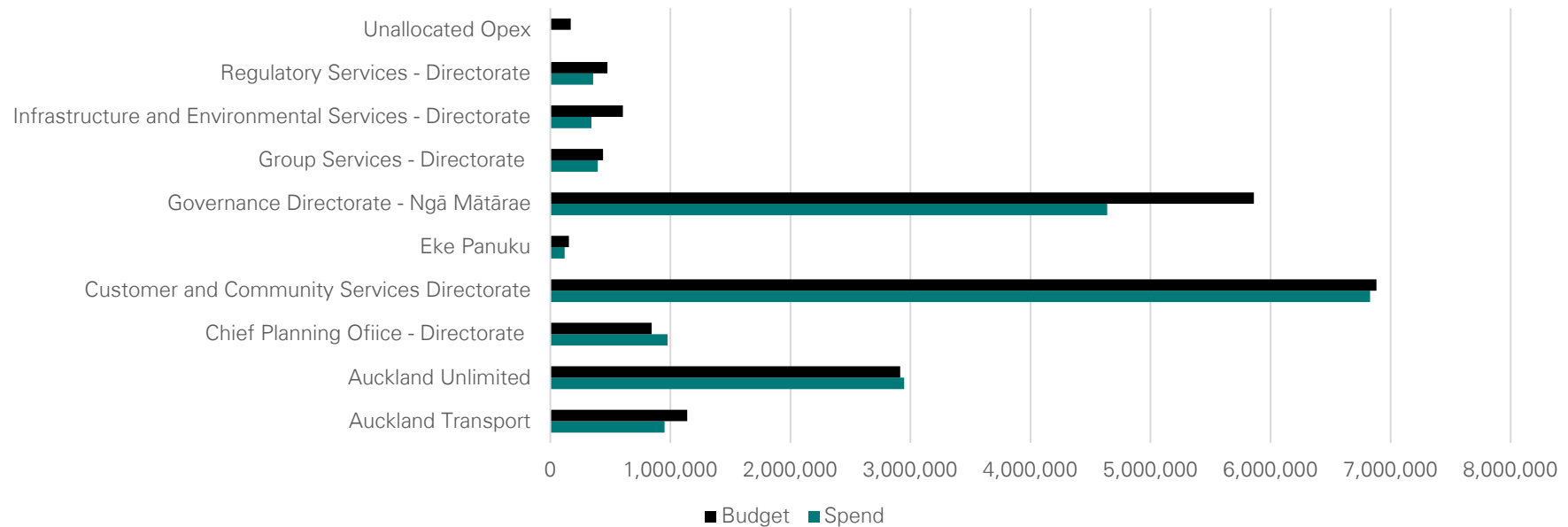
There has been a gradual increase in the budgeted amounts versus actual expenditure for Māori outcomes. The percentage of unspent funds in relation to the budgeted amount has continued to decline from FY19 to FY21.

| Overview |              |             |                |       |
|----------|--------------|-------------|----------------|-------|
| Year     | Budget (\$m) | Spend (\$m) | Variance (\$m) | %     |
| FY19     | \$12.8       | \$6.0       | \$6.8          | 52.9% |
| FY20     | \$14.3       | \$12.6      | \$1.7          | 11.8% |
| FY21     | \$19.5       | \$17.6      | \$1.9          | 9.9%  |

## Underspend allocation

| Year | Underspend (\$m) | Comment  |
|------|------------------|--|
| FY21 | \$1.9            | Of the \$1.9m underspend, \$1.07m was carried over into FY23 as general unallocated funds, and \$0.83m was carried over into FY24 as general unallocated funds.  |
| FY20 | \$1.7            | The entire \$1.7m underspend from projects and the unallocated amount in FY20 was not carried forward into the same projects but allocated to the Manaaki fund for COVID response.   |
| FY19 | \$6.8            | Of the total \$6.8m underspend, \$37k was carried into FY20 (\$28k for CVA project, \$9k for Climate Change project), \$3.369m was carried forward into FY21 (\$1.94m put into unallocated pool, \$1.14m for Marae projects, \$89k for the Heritage unit and \$200k for ATEED Māori Signature Festival). The same amount carried forward into FY21 was also carried forward into FY22 (\$3.369m) and allocated to the same projects. |

## FY21 Budget vs Actual Spend



The largest underspend during FY21 was from the Governance Directorate of Ngā Mātārae. Project underspend included:

- the Reo Programme (\$355,493 variance, 91% of budgeted amount), underspend was because not all of the work done had been captured due to the small spend associated with it such a printing of materials, signage and in-person events that were hampered by COVID.
- the Tāmaki Makaurau Mana Whenua Kaitiaki Forum (\$323,973 variance, 36% of budgeted amount), underspend by the Forum was attributed to delays in receiving their work programme and the subsequent release of funds once the programme is received.
- capacity contracts (\$130,000 variance, 13% of budgeted amount), the capacity contracts were not all paid out due to lack of communication with the iwi who were eligible to receive the funds.

### Other perceived underspending is due to poor project management practices (further explored in Insight Two)

There is a large perceived variance for the programme delivery budget (\$298,410), however, this is because of inappropriate accounting practices. The expenditure on the report is recorded as negative \$123,410, with a budget of \$175,000. This is because accruals were meant to be accounted for against the project. The appropriate accounting treatment would have been that the project manager should be able to recognise that they had a commitment already in place and the project would be liable to pay for services produced during the previous financial year, as then an accrual would be raised. This did not occur and retrospectively created a negative journal entry against the spend of the CCO or directorate to recognise that the amount from the previous year is outstanding and does not form part of the current year expenditure. Therefore overstating the underspend for this project.

Another perceived underspend is due to a project for Ngā Punawai that had a budget of \$140,000 and zero expenditure recorded. The budget was for Māori artistic fountains to be put on the waterfront. The fountains were completed, but nothing was expensed because the project manager had expensed it elsewhere as part of a bigger project. The outcome has been achieved but no expense recognised and therefore the outcome has not been captured through reporting.





# 5

Detailed Insights and  
Recommendations





# 1. Leadership and Strategy

| Insights  | Recommendations  |
|---|--|
| <ul style="list-style-type: none"> <li>— The KOTM framework is not currently supported by a strategy to clearly define which outcomes are the priority in any given period. This means there is nothing to guide decisions on appropriate resourcing across council and to guide the allocation of the MOF.</li> <li>— There is no centralised action plan to layout the roadmap for executing a strategy. Without the central plan, the individual Māori outcome action plans do not have a resource to align with in order to guide their own plans.</li> <li>— The absence of the strategy and centralised plan has meant that directorates and CCOs have followed their own approaches leading to inconsistent processes, documentation and reporting. This gives rise to a risk of inefficiencies through the doubling up of efforts.</li> <li>— The reporting focuses mostly on projects funded by the MOF, with minimal visibility over the wider business-as-usual projects that contribute to Māori outcomes. Reporting within the Executive Leadership Team dashboards encompasses spend within the MOF, coupled with broader projects across the Council. However, any Māori expenditure outside of MOF has minimal coverage.</li> <li>— There remains a large focus on actual spend towards Māori outcomes which has resulted in reduced underspends. There is an opportunity to balance the focus between expenditure and the outcomes of that spend.</li> </ul> <p>For further information relating to inconsistency of project management practices refer to Insights Two and Three.</p> | <p>Develop and finalise a KOTM strategy and execution plan as a strategic anchor to guide individual Māori outcome action plans. This strategy should:</p> <ul style="list-style-type: none"> <li>— Set out key priorities for resource and funding investment for the council and for MOF for a given period.</li> <li>— Outline a road map that aligns to KOTM and guides the alignment of directorate Māori outcome action plans.</li> <li>— Be a strategy and plan that applies to the whole of council with respect to Māori outcomes but is owned and driven by Ngā Mātārae .</li> </ul> <p>Finalise the strategy to support KOTM which enables Ngā Mātārae to provide a consistent approach to the wider Council and CCOs. This ensures that broader contributions to outcomes within and beyond the MOF are being captured and provides a clear basis for reporting the achievement or otherwise of outcomes.</p> <p>Enhance information captured in the monthly Integrated Performance Report to ensure it is capturing outcomes and broader projects contributing to Māori outcomes. This could be implemented through a RAG status of the priority mana outcomes the Council is currently focussing on.</p> <p>Review the capability and capacity of Ngā Mātārae to adequately oversee, monitor and support the council to deliver on Māori outcomes across the council, both within the MOF and outside of it.</p> |
| Agreed Management Actions   |  |
| <p>No management response was provided within the review timeframe.</p>   |  |
| Responsibility  | Target Date  |

## 2. Focus on outcomes

| Insights   | Recommendations  |
|--|--|
| <p>There are inconsistencies in project management activities against Māori outcomes across the Council group, these relate to:</p> <ol style="list-style-type: none"><li>1. Applications</li><li>2. Monitoring</li><li>3. Financial processes and reporting</li><li>4. Financial planning</li><li>5. Reporting</li></ol> <p><u>1. Applications:</u></p> <p>The MOF application criteria formulated by Ngā Mātārae details a weighting system that MOSG is meant to consider for each project application that they receive. The weighting system is:</p> <ul style="list-style-type: none"><li>— Innovation (10%), is the project new or transformational?</li><li>— Relevance (20%), how does the project advance Māori in Tāmaki Makaurau? Who benefits and how?</li><li>— Sustainability (10%), why MOF? Is the project sustainable without MOF?</li><li>— Effectiveness (10%), what is the issue or opportunity the initiative will resolve/respond to? What evidence is there to show that the initiative is the right solution?</li><li>— Partnership &amp; Collaboration (20%), how has input from mana whenua been reflected? Is this project collaborative with mana whenua or the broader Council?</li><li>— Capacity and Capability (10%), is there the capacity and capability in place to deliver the project?</li><li>— Outcomes (10%), what does success look like? How will it be measured and tracked? Are short, medium and long-term outcomes and KPI's set?</li><li>— Value for money (10%)?</li></ul> <p>Of the eight weightings identified only one relates to outcomes and has a 10% weighting, despite the fact that the sole purpose of the MOF is to enable the Council to achieve their strategic outcome of Māori Identity and Wellbeing.</p> | <p>Review and consider increasing the weighting criteria detailed within the Māori Outcomes Fund application criteria from its current level of 10%, placing a stronger emphasis on outcomes the project will achieve.</p> |

2. Monitoring:

As noted in Insight one there is minimal monitoring of projects that are funded by MOF at a MOSG or governance level.

Each directorate and CCO have different methods on how they monitor and manage their projects that relate to Māori outcomes, for example the Customer & Community Services and Regulatory Services teams use dashboards as a core monitoring device.

All directorates and CCOs are required to have a Māori Outcomes Action Plan (previously known as Māori Responsiveness Action Plan). CCOs are also required to detail their work programme to achieve the Council strategic objective of Māori Identity and Wellbeing in their annual Statement of Intent.

From documents reviewed there was a Māori Outcomes Action Plan in place for all directorates and CCOs, with all CCOs detailing in their Statement of Intent how they align to Māori Identity and Wellbeing. All documents reviewed varied in format and detail and there did not appear to be a standardised template to follow. Both the Statement of Intent and Māori Outcomes Actions Plans capture all projects that contribute to Māori outcomes, not just those that are funded by MOF.

Note that there were inconsistencies identified for the classification of a project that would be categorised as contributing to Māori outcomes. Different parts of the Council use different thresholds which can result in inconsistent reporting.

Through interviews it was identified that there is some monitoring of Māori outcomes of projects that sit outside of MOF, although these are dependent on each individual Māori Outcomes Lead. Inconsistent monitoring results in inconsistent reporting for Māori outcomes and there cannot be a 'like for like' comparison.

3. Financial processes and reporting:

In previous reports it was identified that there are inconsistencies in how staff costs are expensed and reported in relation to Māori outcomes. The previous reports noted that 'best practice' would be that staff costs would not be expensed to MOF but would be reported on as contributing to Māori outcomes in progress reports. This is not consistently applied across the Council with each directorate and CCO using their own methods to expense and report staff costs.

Historically, there has been incorrect accounting identified in the reporting of accruals. Refer to the FY21 financial analysis for further information.

4. Financial planning:

The individual directorate or CCO is tasked with the financial planning for projects and they follow their respective standard financial planning (which varies in practice against each other).

The responsibility for financial planning for the overall MOF projects lies with MOSG. There is a strong focus on overallocating budgets at \$18m per year as a means to mitigate poor financial planning in previous periods and with the awareness that there is usually an underspend. Therefore if funds are overallocated, they will land somewhere near the \$15m for each year of the 10 year plan.

Ensure the project management system utilised by the Council is used by project managers to capture all projects relating to Māori outcomes, enabling effective and timely monitoring and reporting.

Create standardised formatting for the Māori outcomes plans.

Streamline project management processes for projects that contribute to Māori outcomes. Ensuring that these are implemented across the Council in line with the agreed methodology by the EPMO.

Issue a clear mandate detailing how staff costs should be accounted for in finances and reporting to create consistency across Directorates and CCOs.



5. Reporting:

The projects that sit outside of the MOF are largely not captured within reporting. The ELT dashboard and Annual Māori Outcomes Report had a strong focus on the \$150m Māori outcomes rather than other activities within the Council.

Due to the inconsistencies in practices and lack of standardised project management processes, there is the risk of duplication of effort and inconsistencies in information reported.

Outputs versus outcomes:

KOTM provides a framework to measure Māori outcomes. Across the ten mana outcomes there are 24 measures included to assess these against.

Of the measures included in the framework:

- 23 are output measures detailing what was produced by the initiative’s activities (e.g. the number of mana whenua and mātāwaka marae that receive support to renew or upgrade marae infrastructure).
- 1 is an outcome measure detailing the impact of the initiative on the beneficiary (e.g. increase in the proportion of whānau Māori using the council group’s services)

Output measures do not address the value or impact of the initiatives on the beneficiaries. Whereas an outcomes measure details the level of performance or achievement that occurred because of the activities of the initiative.

The Council has work underway to further develop its outcome measurement framework and approach. As a relatively new discipline for the broader council and a complex undertaking, this will take time to embed. At this stage in the process, there is no high-level roadmap of what will be included in the new approach and nothing has been signalled to all parties involved in delivering and reporting on outcomes. Furthermore, complexity adds cost. With the large number of initiatives within MOF and activities to drive outcomes outside of the MOF activity, there is a risk that the cost to measure outcomes can outweigh the cost to deliver the initiative.

- Embed the use of a consistent project management approach and tools across the council to enable stronger monitoring of progress toward outcomes supported by the central EP MO function.
- Include reporting on progress against outcomes and key performance indicators status updates, alongside financial information in the monthly reporting.
- Update KOTM over time to include outcome measures alongside the current output measures. An outcome is the level of performance or achievement that occurred because of the activities of the initiative.
- Develop a roadmap outlining the Council’s outcome measurement journey.
- Investigate the merits of taking a quality over quantity approach by reducing the number of MOF funded initiatives that can deliver stronger outcomes and impact, where the benefit of being able to measure outcomes outweighs the cost.

**Agreed Management Actions**

No management response was provided within the review timeframe.

**Responsibility**

**Target Date**

# 3. Māori Outcomes Steering Group

| Insights   | Recommendations   |
|--|---|
| <p>From documents reviewed and interviews conducted it was identified that:</p> <ul style="list-style-type: none"><li>— There are a large number of attendees at MOSG meetings which can hinder the efficiency of decision-making.<ul style="list-style-type: none"><li>– From minutes reviewed there was an average of 16 attendees at each MOSG meeting throughout 2020 – 2021. 12 attendees being officers and 4 being support staff.</li><li>– Through interviews it was identified that there were a number of people that attended MOSG meetings but did not provide any input to the conversations.</li></ul></li><li>— There is no guarantee that the skills needed to deliver on the outcomes (and yet to be developed strategy and centralised action plan) are necessarily present on MOSG.</li><li>— There are a number of MOSG members that have a direct interest in projects being funded by the MOF as the projects are being run by their respective directorate or COO. It was noted through interviews that MOSG members had a tendency to advocate specifically for their respective areas projects to be funded. This poses the risk that MOSG could be seen as a forum to advocate for projects rather than a decision-making forum to provide recommendations for projects to be approved on an objective and independent basis.</li><li>— The terms of reference clearly notes that MOSG are to provide recommendations to the CEs Forum for projects to approve. From interviews there was minimal clarity throughout on where specifically the approval lies in practice. Interviewees noted that the General Manager of Ngā Mātārae had the delegated authority to approve projects based on MOSG recommendations (as delegated to them by the Executive Officer Governance). This is not noted in any documentation reviewed.</li><li>— There is no onboarding process to ensure new members are aware of the appropriate process and the extent of their responsibilities in terms of programme recommendations and oversight. This contributes to an inconsistent understanding across MOSG members on the due process for recommending projects for approval and what criteria these must meet. This is despite there being clear and documented criteria in place developed by Ngā Mātārae (refer to Insight Four for further information).</li><li>— There is a limited number of business cases tabled at MOSG that use the MOF application template created by Ngā Mātārae (Refer to Insight Four). Business cases that are tabled are generally of a low quality, typically using a word document or powerpoint to present their case.</li></ul> | <p>Review the role, function, size, skillsets, independence and membership of the MOSG with a view to assessing how well placed it is to deliver on the strategy and centralised action plan.</p> <p>Ensure that the MOSG terms of reference is up-to-date in order to:</p> <ul style="list-style-type: none"><li>— Clarify the delegated authority process. It is recommended that MOSG make recommendations to the Director of Ngā Mātārae for their approval on projects.</li><li>— Consider including a requirement that all significant individual project underspend gets elevated beyond MOSG to make a determination on if and how it should be carried over.</li><li>— Ensure that quality business cases are tabled at MOSG and that all applications that do not meet the criteria are filtered out before MOSG meetings.</li></ul> <p>Create an onboarding process for all MOSG members, ensuring they are aware of their roles and responsibilities as a MOSG member. This should include the application process, criteria and monitoring responsibilities for projects in flight. Refer to Insight Four for process documentation already developed by Ngā Mātārae.</p> <p>Ensure that templates and processes developed for MOSG are consistently understood and applied. Ensure that all projects have completed the Māori Outcomes Fund application form.</p> |

## Insights cont.

- There is a large focus on project recommendations and expenditure made against approved projects, but minimal evidence of monitoring of projects occurring.
  - From interviews performed there is approximately a 10 minute presentation in every meeting from the Ngā Mātārae Portfolio Manager to give a brief update on project spend against budget, this does not include any tracking against outcomes or project KPI's.
  - There are ad-hoc presentations from project owners on project progress.
- Once a project has been approved there are no set agreements in place, therefore there is no mechanism to hold project owners accountable for funds received.
- There is a lack of good record keeping practices and a number of documentation requests made were unable to be fulfilled.
- MOSG currently act as the decision-maker of how underspend is carried over into the next year (either allocated against the same project or goes back into the fund pool). As MOSG are not a decision-making body significant underspend on projects should be deferred to the MOF decision-maker.
- MOSG agendas and supporting documentation are received one or two days working days prior to the monthly meeting, rather than the three working day requirement detailed in the terms of reference.
- There is no feedback loop process in place for applicants when a project has been denied by MOSG.

No evidence was able to be obtained to show that the Funding Principles, Māori Outcomes Fund application criteria or Māori Outcomes Fund application form have been used to assess projects that have been put forward to MOSG for approval.

## Recommendations cont.

Consider ongoing project monitoring requirements ensuring that monitoring extends to outcomes achievement.

Create a standard agreement form between MOSG (as the monitor) and Directorate (as project owner), to create accountability and inform risk management. This should detail:

- roles and responsibilities attached to the approved MOF funding
- project management processes attached to MOF funding.

Ensure each MOSG member has documented their decision using the Māori Outcomes Fund application criteria scoring system for each project and passed these over to the MOSG secretariat to store.

- Ensure that the MOSG secretariat creates the finalised Māori Outcomes Fund application criteria scoring for each project that an application is for. This will enable MOSG to clearly communicate the rationale, to an applicant, for a project being declined.

## Agreed Management Actions

No management response was provided within the review timeframe.

## Responsibility

## Target Date



A person with long, light-colored hair, wearing a dark jacket and light-colored pants, stands on the deck of a boat. They are looking out at the ocean under a sunset sky. The boat's interior is visible, including a large yellow storage bin and fishing equipment. The scene is captured in a circular frame with a dark, moody color palette.

**KPMG**

6

Projects



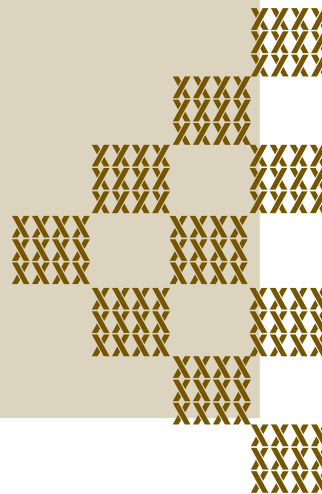
# Projects

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As part of the review, a sample of projects were selected for a deeper review. This review included understanding "value for money" and focused on two projects – the Marae Infrastructure Programme (MIP) and Amotai.

The purpose of reviewing these projects was to better understand how these projects have been tracking since inception (with a particular focus on FY21) and obtaining a better understanding of their operational and delivery functions.

Sufficient information was not readily available to perform a detailed review of all elements relating to Amotai. As an example, Amotai serves Māori and Pasifika businesses across Aotearoa. We were unable to obtain information to identify the allocation of fund against Māori in Tāmaki Makaurau versus Māori and Pasifika nationally. This is more illustrative of our insights and observations in relation to the operation of MOSG in Insight Three, rather than of the projects themselves.



# Marae Infrastructure Programme (MIP)

The MIP was established in 2018 with a mandate to deliver safe, healthy and warm marae by supporting the development of marae building infrastructure. This mandate is aligned with the wider council focus area of ensuring marae in Tāmaki Makaurau are self-sustaining and prosperous.

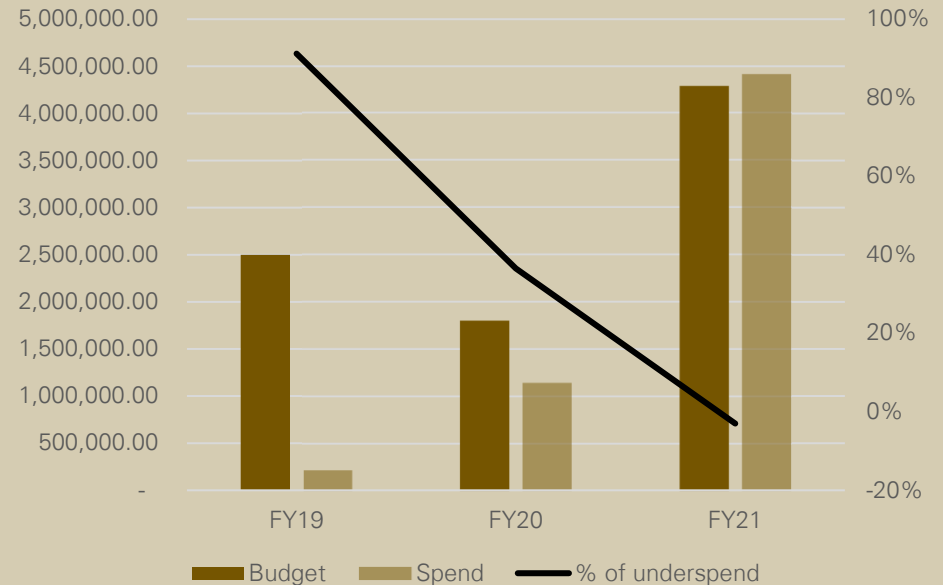
The funding for the MIP is committed to support the physical infrastructure development of marae including physical works related to the wharenuī (meeting house), wharekai (dining hall), wharepaku (ablution block), and associated infrastructure such as water and waste water systems. The current scope of works are set out in the interim funding guide established by the Parks, Arts, Community and Events Committee (PACE) in 2020. The guidelines also set out the specific outcomes that the MIP works towards achieving. MIP has just completed its third year of operations with a number of achievements realised in this short time.

## Budget

The budgeted expenditure against actual expenditure for the 2019 to 2021 financial years has been assessed. It is noted that in its earlier years, the MIP had a significant underspend with a budget to actual spend variance of 91%. This was further examined and it was identified that a large portion of the underspend was due to the MIP being in its infancy stages of operation. In particular, goals were ambitious for the infant stage of the MIP. Furthermore, the nature of working with marae (building trust and strong relationships with hapū, iwi and marae, and ensuring a pipeline of works) can take time to build.

Over the years the MIP has seen a dramatic decline in underspend with current year actuals sitting at 3% overspend. Again, this is due to the MIP being able to quickly identify the issues surrounding underspend, in particular, ensuring there is a pipeline of works, suppliers have been identified and hapū, iwi and marae relationships are strong.

## Marae Infrastructure Programme



| Year | Budget (\$m) | Spend (\$m) | Variance (\$m) | % of underspend |
|------|--------------|-------------|----------------|-----------------|
| FY19 | \$2.5        | \$0.2       | \$2.3          | 91%             |
| FY20 | \$1.8        | \$1.1       | \$0.7          | 37%             |
| FY21 | \$4.3        | \$4.4       | -\$0.1         | -3%             |





## Insights

It has been observed that reporting requirements are clearly understood by the MIP with good use of the MOSG reporting templates. There are timely reporting requirements in place with MIP reporting on notable milestones achieved and an update of current spend for the reporting period. Timely reporting also allows MIP to flag to MOSG where there may be delays in meeting certain work deadlines.

At its inception, project and work details were forecasted and planned on an annual basis. This practice did not provide the required level of forecasting with regard to supplier contracting and budget allocation. This also meant that where marae project works were unable to be commenced, there was a certain level of strain on the MIP to ensure other marae projects could be pursued. As a response to this forecasting gap, the MIP has worked to develop a 3-year working pipeline which allows for the required level of forecasting and planning. The working pipeline has proved valuable in ensuring the MIP is building and maintaining strong relationships with mana whenua and mātāwaka groups. A key driver of ensuring successful delivery of a marae project is ensuring that the MIP has taken the adequate measures and time to build trust and strong relationships with marae.

A good level of collaboration with other MOF initiatives, in particular Amotai, has also been observed. The tender process for the MIP is well understood and incorporates good use of supplier diversity practices and adherence to social procurement policies. The MIP has worked in collaboration with Amotai to ensure that work tenders are offered to a diverse range of Māori suppliers by utilising Amotai supplier databases. This practice in itself, works towards creating good outcomes for Māori suppliers in Tāmaki Makaurau - an outcome that sits outside of the MIPs mandate.

Despite the difficulty and uncertainty that COVID-19 has had on the MIP, the MIP has successfully completed physical works on two marae (Te Kia Ora Marae and Piritahi Marae) and has initiated works with nine other marae. There has been a dramatic decrease in the level of underspend and a significant increase in project management and planning. These are both strong indicators of successful programme delivery.

# Amotai

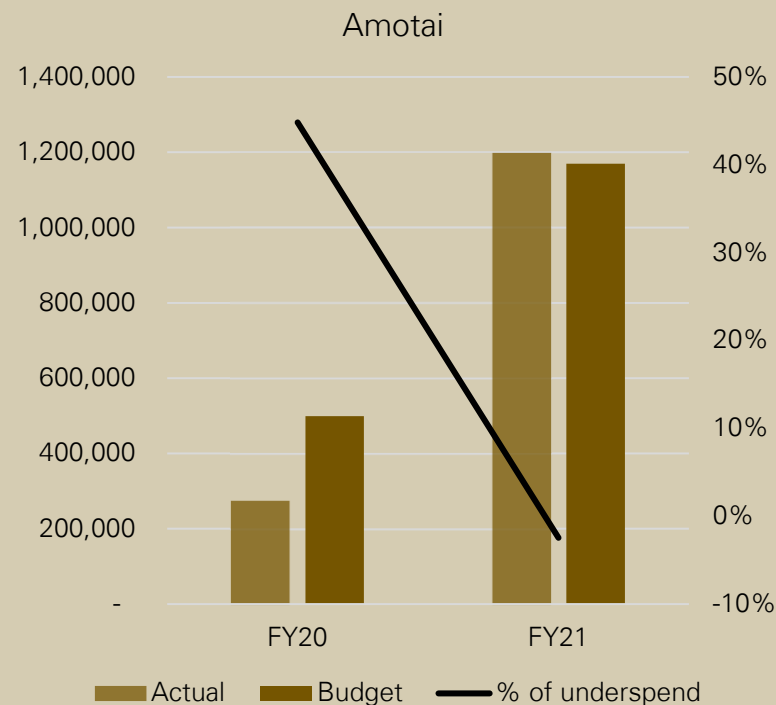
Amotai is Aotearoa's supplier diversity intermediary funded out of the MOF. Amotai's vision is to build sustainable wealth for Māori and Pasifika, and is tasked with connecting Māori and Pasifika-owned businesses with buyers wanting to purchase goods, services and works.

Its mission of unlocking opportunities for Māori and Pasifika businesses through supplier diversity is aligned with the Council's KOTM framework, and in particular the 'Kia Ora te umangā' outcome. At the heart of this is Amotai's work to tackle the structural components, systems and processes that prevent Māori and Pasifika businesses in fully accessing market opportunities.

## Budget

The assessment of budgeted expenditure against actual expenditure for the FY20 and FY21 financial years highlighted that, similar to the MIP, there has been a significant decrease in the % of underspend. In FY20 the budget to actual spend variance was 45% and in FY21 this has reduced to a 2% overspend.

With regard to budget and financial reporting, all amounts reported to MOSG are in relation to the funds allocated to Amotai through the MOF. As Amotai has other revenue streams, and is a project that spans across Aotearoa that caters to both Māori and Pasifika, the monthly reports to MOSG provide transparency regarding the assurance that MOF funds are being utilised for their intended purpose (i.e. Māori in Tāmaki Makaurau).



| Year | Budget (\$m) | Spend (\$m) | Variance (\$m) | % of underspend |
|------|--------------|-------------|----------------|-----------------|
| FY20 | \$0.5        | \$0.3       | -\$0.2         | 45%             |
| FY21 | \$1.2        | \$1.1       | -\$0.03        | -2%             |





## Insights

The MOSG reporting requirements are well understood by Amotai. Amotai adheres to timely reporting requirements and makes good use of the MOSG reporting templates provided. The timely reports provide MOSG with a view and update regarding budget, spend and milestones achieved in the reporting period. Similar to MIP, the reporting process also acts as a good buffer to ensure that any issues with project delivery are flagged early on.

Amotai maintains an online presence where a good level of interaction takes place with and between buyers and suppliers. Amotai uses a subscription based model to deliver services to 'buyers' and this provides Amotai with an added revenue stream (outside of the MOF). The subscription based service allows buyers to utilise Amotai's extensive database of suppliers, to work with Amotai in ensuring suppliers are Māori or Pasifika owned businesses and to work with Amotai in developing tailored supplier-diversity and development programmes.

In its delivery to suppliers, Amotai's service offering extends from businesses to iwi and not-for-profit organisations. Once registered with Amotai, suppliers are added to the Amotai database where their service offerings can be accessed by potential clients and buyers. Where supplier capability is not at a certain level, Amotai offers specialist resources and support to improve and increase supplier capability to the required level.

As previously discussed, there is strong collaboration between Amotai and the MIP. In collaborating, MIP acts as a buyer and utilises Amotai's supplier database and they work together to ensure best social procurement practices are used for MIP projects.

In its short time of operation, Amotai has worked to develop its supplier database to more than 230 Māori businesses in Tāmaki Makaurau. In order to respond to the supply side of its operations, Amotai has begun working extensively with buyer organisations in order to increase the demand side of operations. In doing so, Amotai has had over 100 buyer members subscribed to its services.

Amotai was recently successful in its bid to secure MOF funding to FY24 and is currently working towards developing a future, fit-for-purpose model for the future-state of Amotai. As part of the successful bid and future model development, an exit strategy is also being developed which will see Amotai slowly detach itself from the Council and MOF funding to become a self-sufficient entity. The current subscription model and delivery to both Māori and Pasifika businesses, and a continued national roll out of Amotai's services provide a good foundation for a future-model.





# 7

## Appendices



# Appendix 1: Objectives and Scope

## Purpose

The purpose of this review was to assess the expenditure for financial year 2020 – 2021 and the processes and systems to support effective leadership, planning, budgeting, and reporting on the expenditure, both for what existed for 2020 – 2021 and the processes used for developing the Long-term Plan 2021-31.

## Objectives

The objectives of this review were to:

- Examine the reported expenditure on projects to achieve Māori outcomes set out in Council, approved plans, budgets and reports over 2020 – 2021.
- Assess the effectiveness of programme leadership/sponsorship and management (in CCOs and Council) in:
  - Identifying, planning, approving and reporting on projects that contribute to Māori outcomes
  - Assessing value for money considerations
- Address the processes for the Long-term Plan 2021-31 that addresses the Board's Issues of Significance and Kia Ora Tāmaki Makaurau outcomes and measures.
- Ensure that the Council has the capability, processes and accountabilities to deliver programme outputs that achieve Māori outcomes on an ongoing basis.
- Check whether the actions taken by the Council to address the recommendations in the PwC Expenditure Review Report of November 2017 have resulted in improved performance and highlight any ongoing gaps.

- Identify any areas for improvement.
- Set out an approach to how Council mandates and responds to this review recommendations.

## Scope

The detailed scope of this review included:

- A review of actual expenditure against budget for 2020-21.
- A "value for money" approach to the review- with a targeted focus on a sample of CCO and Council department activities and projects (beyond the Māori Outcome Portfolio).
- consideration of a maturity of the broader framework of the processes (leadership and tone, awareness of accountabilities and monitoring and oversight).
- The processes undertaken by the Council when identifying, planning and approving projects/activities as part of the Long-term Plan including CCO statements of intent (LTP 2021-31) that focus on Māori outcomes within the Council's strategic directions and the Kia ora Tāmaki Outcome Framework.
- The process for prioritisation and changes to approved budgets, with some focus on the Māori Outcome portfolio budget.
- Adequacy of, and adherence to, the Council's policies and procedures for delivering on Māori Responsiveness Framework (MRF).
- Implementation and reporting of measurable qualitative

and quantitative measures for assessing performance against approved plans and budgets.

- The systems, processes and controls in place to record, monitor and report on actual expenditure for Māori outcomes.
- The quality and timeliness of reporting to the Council's Executive Leadership Team and meetings of CCO CEOs to ensure transparency and accountability.
- Setting out a feasible approach for Council to respond to the review recommendations with an associated monitoring and reporting regime at executive and political levels; and include this in the review recommendations.

E te poari,  
nā tō koutou kaupapa tātou i tiki ake i te taha tū  
o te rangi.

Ko te kokenga o ngā mana whenua, o ngā  
mātāwaka ka titia ki ngā mahi e mahia ana e  
koutou.

Mō Ngāi Tāmaki, mō Ngāi Māori te take.







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