

ARC	Account Name and Details of Error	Statement of Financial:				Journal
		Performance		Position		
		DR	CR	DR	CR	
	Adjusted errors identified between 1st cut of Financial Statements presented to Council on 26 August and final version					
1	Dr Accumulated Funds (9501) Cr Accumulated Funds (9605) <i>To create new emergency services reserve</i>			89,815	(89,815)	11644/2020
2	Dr Dr Impairment on investment in CCOs Dr Equity - FV through other comprehensive income reserve <i>Recognise impairment expense for WRAL separate from FV movement (as per draft 1)</i>	231,504			(231,504)	11645/2020
3	DR Payroll expense CR Employment entitlement liability <i>Correct gratuity liability calculation</i>	62,159			(62,159)	11646/2020
4	Dr MM general properties operating Cr Hall operating expenses <i>Transfer cost from Wardville Hall to general property</i>	2,820	(2,820)			11647/2020
5	Dr Accrued Income Cr Rates income <i>Invoice Waikato DC for 2019/20 rates for Tauhei and Hoe-O-Tainui halls</i>		(16,852)	16,852		11648/2020
6	Dr Hall operating expenses Cr Accrued Income <i>Credit note to Waikato DC for Tauhei hall loan repayment for 2019/20</i>	3,480			(3,480)	11652/2020
8	Dr Petrol tax revenue Dr Civil defence operating costs Dr Corporate income Dr TA Event centre contribution Cr Accrued income <i>reverse previous years income accruals</i> Dr IT operating Cr prepayment <i>correct missing cost,</i> Dr Income accruals Cr Strategies and Plans - subsidy income -MV Bubble Zone income claim <i>accrue MV Bubble Zone income</i> Dr WasteManagement operating expense Cr Accrued expenses <i>accrue shared cost of solid waste</i> Dr WasteManagement operating expense Cr Accrued expenses <i>accrue SEL cost</i> DR Revenue received in advance Cr Cycleway subsidy <i>recognise cycle way subsidy income (currently revenue received in advance) based on expenditure to 30 June</i> Dr TA PGF cost Dr Waharoa PGF cost Cr PGF liabilities <i>correcting journal, previously PGF cost has been charged to liability g/l</i> Dr Stormwater operating expense Dr Water operating expense Dr 3Water unit operating expense Dr Water operating expense Dr Wastewater operating expense Dr WIP-water Cr Accrued expenses <i>more accruals of June expenses</i> Dr Accrued expenses Cr Contract retentions <i>code correction</i>	20,000 25,829 286 65,000			(111,115)	11656/2020 11657/2020
		241		8,130	(241)	
		9,552	(8,130)		(9,552)	
		235,967			(235,967)	
			(8,551)	8,551		
		202,306				
		84,039			(286,345)	
		4,716				
		950				
		5,152				
		41,238				
				938		
				14,443	(67,437)	
				17,367	(17,367)	
9	Dr DC income Dr GST Payable Cr Debtors Dr DC income Dr GST Payable Cr Debtors Dr DC income Dr GST Payable Cr Debtors <i>reverse 2019/20 DC income, mainly Longlands, previous invoice was for whole subdivision, but should only charge DC to stage of completed development</i> Dr EPH rental income Cr Debtors <i>credit of EPH rental</i> Dr WIP - Water Cr Water - Operating expenditure <i>Correct opex to capital WIP</i>	11,122		1,668	(12,790)	11656/2020 11657/2020
		6,328		949	(7,277)	
		662,605		99,391	(761,996)	
		5,400			(5,400)	
			(24,416)	24,416		
10	<i>removed</i>					
11	Dr Asset Cr special funds expenses <i>capitalise spending in special funds</i>		(74,155)	74,155		11653/2020
12*	Dr Bank Dr Creditors and Debtors Dr Accrued expenses Cr Payroll expenses <i>reverse PY02-08, payroll period across 2020 and 2021, should post to July not June</i> Dr Payroll expenses Cr Employment entitlement		(484,618)	347,878 113,908 22,832		11654/2020
		144,779			(144,779)	

	<i>Reverse current June 2020 accrued pay journal</i>				
	Dr Payroll expenses	339,838			
	Cr Employment entitlement			(339,838)	
	<i>new accrued pay journal for June 2020</i>				
13	<i>Dr Accrued income</i>			137,425	11658/2020
	<i>Cr Income - corporate management</i>		(137,425)		
	<i>Accrued claim to WDHB for CBAC assessment centre cost reimbursement</i>				
14*	Dr Accrued expense			848	11658/2020
	Cr Expenses		(848)		
	<i>reverse July catering expenses</i>				
15*	Dr Accrued expense			196	11658/2020
	Cr Expenses		(196)		
	<i>reverse July catering expenses</i>				
16*	Dr Accrued expense			1,281	11658/2020
	Cr Expenses		(1,281)		
	<i>reverse 2021 IT expenses</i>				
17	Dr Expenses	36,567			11656/2020
	Cr Expenses		(36,567)		
	<i>transfer cost from animal to buildings</i>				
18	Dr Roading assets			742,311	11665/2020
	Cr WIP			(742,311)	
	<i>capitalise cycleway bridge</i>				
19	Dr Roading asset			2,896,457	11663/2020
	Cr Furniture & Fittings assets			(2,896,457)	
	<i>reclassify cycleway from F/F to roading, net book value</i>				
20	Dr Accrued expenses			35,000	11661/2020
	Cr Expense		(35,000)		
	<i>Reverse accrued waikato plan expense at June 2019</i>				
21	Dr vested assets income	728,615			11662/2020
	Cr Roading assets			(728,615)	
	<i>remove gst and underpass from vested assets</i>				
22	Dr Roading opex	172,181			11670/2020
	Cr Roading wip			(172,181)	
	<i>expense capex w28497, cant capitalise some TA-MM cycleway cost</i>				
23*	Dr vested assets income	211,635			11673/2020
	Cr utilities assets			(211,635)	
	<i>remove gst from vested assets</i>				
24	Dr Uninvoiced creditor			213,532	Not journalled
	Cr GST			(27,662)	Goods receipt
	Cr Opex		(134,456)	(34,657)	adjustments
	Cr WIP			(16,757)	See 2 sheets
	Cr Inventory				attached
	<i>2020 goods receipt adjustment</i>				
25	Dr GST creditor			27,662	11674/2020
	Cr Uninvoiced creditor			(27,662)	
	<i>cleanup eoy gst balance so we don't recognise GST credit on uninvoiced creditors at balance date</i>				
26	Dr OYO opex	2,145			11678/2020
	Cr OYO income		(2,145)		
	<i>Maintenance levy on council owned OYO</i>				
	Dr OYO opex	3,350			11678/2020
	Cr OYO income		(3,350)		
	<i>recognise \$12 admin fee on OYO for proerty management fees</i>				
27	Dr Activities opex	63,984			11680/2020
	Cr BU opex		(63,984)		
	<i>2nd allocation of BU cost</i>				
28	Cr Activities OH expenses		(164,495)		11681/2020
	Dr OH recoveries	164,495			
	<i>2nd allocation of OH cost</i>				
29	Dr Debtor			1,122	11682/2020
	Cr Bank			(1,122)	
	Dr suspense			(2,508)	
	Cr Bank				
	Dr Accrued expenses			2,508	
	Cr suspense				
	Dr Creditor			13,798	
	Cr Bank			(13,798)	
	<i>bank rec adjustments</i>				
30	Dr Investment income	7,360			11684/2020
	Cr investment			(7,360)	
	<i>loss in value of WLASS</i>				
31*	Dr Utility assets			176,362	11702/2020
	Cr Utility vested assts		(176,362)		
	<i>recalculate gst in utility vested assets,</i>				
	Total	3,555,644	(1,375,650)	5,089,795	(7,269,790)
	net total		2,179,994		(2,179,995)
			Surplus per draft 1	3,662	
			Less changes per error schedule	(2,180)	
			Surplus per draft 2	1,482	\$3k variance
	Unadjusted Error				
1	Dr Fair value through other comprehensive revenue and expense reserve (equity)			227,760	
	Cr Investment in CCOs and other similar entities			(227,760)	
	There was a late adjustment to the audited financial statements of the Waikato Regional Airport Ltd, resulting in a \$1.4m deferred tax adjustment. Given MPDC's 15.6% share in WRAL, the adjust meant that Council investment in the CCO is overstated by \$227k. This error remained unadjusted as it would have required additional work at this late stage for staff and our auditors, and Audit NZ have accepted the overstatement is not material to Council's overall financial statements.				

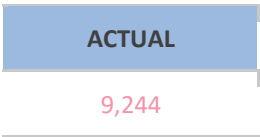
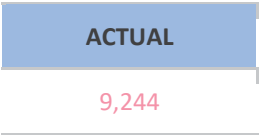
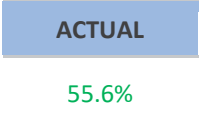
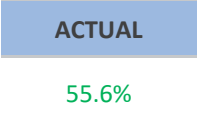
Updates to the Annual Report since the version sent on 24.8.2020.

Orange rows are changes made since Audit and Risk.

Page	What was Changed?	Version 1	Changed to
83	Under Libraries – project “ <i>Future proofing our libraries</i> ” – Rephrasing of description	Assessment work is under way to update the Morrinsville and Te Aroha library facilities to meet changing community expectations and requirements of building regulations. Assessment on the buildings is still being undertaken due to Te Aroha's heritage status and other projects for the Morrinsville and Matamata building caused future-proofing to be re-prioritised.	Assessment work is under way to update the Morrinsville and Te Aroha library facilities to meet changing community expectations and requirements of building regulations. Assessment of the buildings is still being undertaken due to Te Aroha's heritage status and other projects for the Morrinsville building took precedence, this caused future-proofing to be re-prioritised.
4-5	Message from the Mayor – Addition of “buy local campaign”	COVID-19 PANDEMIC On top of the drought came the COVID-19 pandemic. This pandemic has affected everyone. As a Council we have worked hard to assist in any way we can – from assisting the District Health Board with Community Based Assessment Centres, initiating a civil defence response, as well as providing our everyday essential services like water, wastewater, roading, rubbish collection etc. We don't know what the long-term impact will be on the local, regional and national economies, but we're doing what we can to try and get our community thriving again.	COVID-19 PANDEMIC On top of the drought came the COVID-19 pandemic. This pandemic has affected everyone. As a Council we have worked hard to assist in any way we can with COVID-19 – from assisting the District Health Board with Community Based Assessment Centres, initiating a civil defence response, as well as providing our everyday essential services like water, wastewater, roading, rubbish collection etc. We also established a ‘buy local’ campaign aiming to drive locals to support local businesses to put money back into the local economy. If you haven't seen it already. Check out buylocal.mpdc.nz for a list of all the great local businesses, or to list your business for free. We don't know what the long-term impact will be on the local, regional and national economies, but we're doing what we can to try and get our community thriving again.
4	Message from the Mayor	Together with the Mayors of Hauraki and Thames Coromandel District Councils, our local MP Scott Simpson and Hauraki Māori Trust Board Chairman David Taipiri, I also secured funding for local farmers from the Ministry of Primary Industries to support farmers struggling as a result of the drought.	Together with the Mayors of Hauraki and Thames Coromandel District Councils, our local MP Scott Simpson and Hauraki Māori Trust Board Chairman David Taipiri, we also secured funding for local farmers from the Ministry of Primary Industries to support farmers struggling as a result of the drought.
10	Financial summary	Total Comprehensive revenue and expenses	Total other comprehensive revenue and expenses
11	Updated to be the same as page 64.		

11	Water treatment plant sentence (bottom of first column to top of second column) - to be reworded, bit of an up and down sentence		
14	One performance measure was half achieved, half not achieved. Graph updated accordingly.		
16	Minor wording and figure updates.		
26	Other changes in accounting policy- remove the word "other" from title, and note there has been no "material" impact at the bottom of the paragraph		
26	To remove the impairment of revalued assets paragraph, as this is now effective.		
44	Property, Plant and Equipment	Figures have been updated.	
52	Contingency Note	<p>The Council is a guarantor of the New Zealand Local Government Funding Agency Limited (LGFA). The LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. LGFA has a local currency rating from Fitch Ratings and Standard and Poor's of AA+ and a foreign currency rating of AA.</p> <p>As at 30 June 2020, LGFA has 30 local authority shareholders and Matamata-Piako is one of 26 local authority guarantors of the LGFA. Together with the other shareholders and guarantors, Council is a guarantor of all of LGFA's borrowings. At 30 June 2020, LGFA had borrowings totaling \$11.908 billion (2019: \$9.531 billion).</p> <p>The LGFA's borrowings of \$11.908 billion is made up of the following (\$000's):</p> <p>\$10,990,000 Face value of bonds on issue</p> <p>\$75,735 Accrued interest on bonds on issue</p> <p>\$647,500 Bills on issue</p> <p>\$194,268 Treasury stock lent to counterparties under bond repurchase agreements</p> <p>Financial reporting standards require Council to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of LGFA defaulting on repayment of interest or capital to be very low on the basis that:</p>	<p>Council is a guarantor of the New Zealand Local Government Funding Agency Limited (LGFA). The LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. LGFA has a local currency rating from Fitch Ratings and Standard and Poor's of AA+ and a foreign currency rating of AA.</p> <p>As at 30 June 2020, LGFA has 30 local authority shareholders and Matamata-Piako District Council is one of 24 local authority guarantors of the LGFA. Together with the other shareholders and guarantors, Council is a guarantor of all of LGFA's borrowings. At 30 June 2020, LGFA had borrowings totaling \$11,908m (2019: \$9,531m).</p> <p>Financial reporting standards require Council to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. Council considers the risk of LGFA defaulting on repayment of interest or capital to be very low on the basis that:</p> <ul style="list-style-type: none"> • We are not aware of any local authority debt default events in New Zealand; and • Local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

		We are not aware of any local authority debt default events in New Zealand; and Local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.	
57	Events after Balance date	There were no significant events after balance date.	<p>Three Waters Reform</p> <p>In July 2020, the Government announced a \$761 million funding package to provide post COVID-19 stimulus to maintain, improve three waters infrastructure (Water, Wastewater and Stormwater), support a three-year programme of reform of local government water service delivery arrangements (reform programme), and support the establishment of Taumata Arowai, the new Waters Services Regulator.</p> <p>The reform programme is designed to support economic recovery, and address persistent systemic issues facing the three waters sector, through a combination of:</p> <ul style="list-style-type: none"> stimulating investment, to assist economic recovery through job creation, and maintain investment in water infrastructure renewals and maintenance; and reforming current water service delivery, into larger scale providers, to realise significant economic, public health, environmental, and other benefits over the medium to long term. <p>Initial funding from the stimulus package will be made available to those councils that agree to participate in the first stage of the reform programme, through a Memorandum of Understanding (MoU), Funding Agreement, and approved Delivery Plan. Matamata-Piako District Council signed the MoU at the end of August 2020, and the Funding Agreement and Delivery Plan were submitted and approved at the end of September 2020. Under these agreements, Council will receive funding for the three waters of approximately \$4.94 million that is intended to support economic recovery, enable improvements in water service delivery, and progress the service delivery reform programme.</p>
66	Reference to the relevant notes within the wording	Notes were updated	
74	WLASS information	Number of directors 12.	Number of directors updated to six.
77	Other Companies and Organisations	New Zealand Local government insurance corporate	Removed as not a CCO.
81	Carparks and Street furniture projects	CBD revitalisation and Streetscape project wording	Was reworded and didn't appropriately reflect that zero spend.

81	All performance measures	Colour of Not Achieved wording and PMs changed to a darker pink and was not legible when printed.	
83	Libraries PM (Audit requested) – The number of library members who have been active (used their library card) in the last 12 months	12,569 (2018/19 benchmark)  9,244	2% increase from previous year.  9,244
88	Public Toilets	Baby Change Tables project not included	Was added to the list of projects
88	Public Toilets (Audit Requested) Wanted a comment about how COVID impacted the number of complaints about cleanliness of our public toilets compared to 2018/19 where there were 30. Had to update of less complaints to target not the actual	This means we had 9 less complaints compared to 2018/19. COVID-19 played a significant role in this as most of our toilets were closed during level three and four (public toilets on main routes stayed open for truck drivers and other essential workers). This trend continued into level two due to the reduction in tourists and families using public toilet facilities.	This means we had 9 less complaints compared to our target . COVID-19 played a significant role in this as most of our toilets were closed during level three and four (public toilets on main routes stayed open for truck drivers and other essential workers). This trend continued into level two due to the reduction in tourists and families using public toilet facilities.
93	Civil Defence PM (Audit requested) – We will have sufficient trained staff within the Thames Valley Emergency Management operating area	45% or more  55.6%	55% or more  55.6%
95	Communications and Events (Audit requested) – Percentage of residents who are satisfied with ease of access to Council information.	Target - 63% or more of residents satisfied	Target - 64% or more of residents satisfied
96	Community Leadership (Audit requested) – Percentage of the community satisfied with the leadership of the Councillors and Mayor.	Target - 57%	Target - 2% improvement each year (57%)
97	Community Leadership - TMF	Percentage of Te Manawhenua Forum members satisfied with progress made towards achieving the identified work streams – 33%	Changed to reflect that 2 of 6 responses received said they were satisfied. – Not Achieved Percentage of Te Manawhenua Forum members satisfied with progress made towards achieving the identified work streams – 15%
97	Community Leadership – projects	No projects were included	Following projects all added. Triennial Elections, LGNZ Excellence programme, Volunteer Youth Ambassadors, Te Manawhenua Forum mo Matamata-Piako
104	Roading (Audit Requested) – The average quality of ride on our sealed local road network,	Actual 93.34%	Actual 96.67%

	measured by smooth travel exposure.*		
105	Fatal Crashes (Update to the figures after Raymond's discussion with Audit)	Our target for 2019/20 was a reduction (so 18 or less) in serious and fatal crashes. There were 15 serious or fatal crashes on our local road network in 2019/20. This is a decrease of four serious or fatal crashes from the previous year which had 19 serious or fatal crashes. The 2019/20 result actual is based on interim data available from Waka Kotahi Crash Analysis System (CAS) up to 30 June 2020, data is not confirmed until late 2020. The 2018/19 figure has been confirmed as 19 serious or fatal crashes, not the 18 we reported last year.	Our target for 2019/20 was a reduction on the 2018/19 year (so 28 or less) in serious and fatal crashes. There were 23 serious or fatal crashes on our local road network in 2019/20. This is a decrease of six serious or fatal crashes from the previous year which had 29 serious or fatal crashes. The 2019/20 result actual is based on interim data available from Waka Kotahi Crash Analysis System (CAS) up to 30 June 2020, data is not confirmed until late 2020. The 2018/19 figure has been confirmed as 29 serious or fatal crashes, not the 18 we reported last year.
105	Fatal Crashes (Update to the figures after Raymond's discussion with Audit)	2018/19 previously said Decrease of two serious or fatal crashes from the previous year (2018/19 – 29 fatal or serious crashes.)	Increase of eight serious or fatal crashes from the previous year (2018/19 – 29 fatal or serious crashes.)
105	Smooth Travel Exposure	Was 96.67%	Changed to 96.76%
105	Footpaths level of service Update, in note of the performance measure, to reflect it being a bi-annual survey added in red.	Well maintained roads and footpaths provide smoothness and comfort. We have 950.69km of sealed roads in our local road network. Of these, 62.76km (6.6%) has been resurfaced in 2019/20 this is a decrease of 1.34% on last year. The majority of resealing work generally occurs in Autumn and due to the COVID-19 lockdown, we were unable to seal the roads as expected. Footpath level of service is measured by an assessment of our footpaths. Footpaths are given a grade from 1 (excellent condition) to 5 (very poor condition). Ratings 1 to 3 (excellent to fair) are considered to fall within the acceptable level of service. The level of service standard set by Council is that 95% of footpaths shall be grade 1 to grade 3.	Well maintained roads and footpaths provide smoothness and comfort. We have 950.69km of sealed roads in our local road network. Of these, 62.76km (6.6%) has been resurfaced in 2019/20 this is a decrease of 1.34% on last year. The majority of resealing work generally occurs in Autumn and due to the COVID-19 lockdown, we were unable to seal the roads as expected. Footpath level of service is measured by an assessment of our footpaths. Footpaths are given a grade from 1 (excellent condition) to 5 (very poor condition). Ratings 1 to 3 (excellent to fair) are considered to fall within the acceptable level of service. The level of service standard set by Council is that 95% of footpaths shall be grade 1 to grade 3. This performance measure is measured bi-annually and our next assessment is due in November 2020.
109	Please expand the acronym of RTS (at top of page)	RTS	Was expanded to Refuse Transfer Station (RTS).
114	Stormwater PM (Audit Requested) -	Actual 43 complaints	Actual

	The number of complaints we received about the performance of our stormwater system, (expressed per 1,000 properties connected to our stormwater system).**		5.38 complaints per 1,000 connections per year (43 in total)
115	Stormwater – PM wrote it out in full.	2016/17 – 101 complaints 2017/18 – 40 complaints 2018/19 – 40 complaints	2016/17 – 12.63 complaints per 1,000 connections per year (101 in total) 2017/18 – 5 complaints per 1,000 connections per year (40 in total) 2018/19 – 5 complaints per 1,000 connections per year (40 in total)
119	Wastewater PM (Audit Requested) – The number of dry weather sewage overflows from our wastewater system, (expressed per 1,000 connections per year to our wastewater system).*	Actual 15 complaints	Actual 1.88 complaints per 1,000 connections per year (15 total)
119	Some commentary was added around why there was some under delivery of the capital projects at a high level for the Wastewater PM		
120	Wastewater – PM wrote it out in full.	2016/17 – 7 complaints 2017/18 – 7 complaints 2018/19 – 12 complaints	2016/17 – 0.88 complaint per 1,000 connections per year (7 total) 2017/18 – 0.88 complaint per 1,000 connections per year (7 total) 2018/19 – 1.5 complaint per 1,000 connections per year (12 total)
120	WW – Dry weather sewage overflows	Was 15 complaints.	After discussion with Audit looking at our CRMs and Tracking table, this was changed to 18.
120	WW – Urgent calls median resolution	Attendance and resolution updated to reflect new tracking table sent to Audit.	
126	Water - Matamata water reticulation	Was not included in projects listed. This was updated to reflect the \$10K put aside in the LTP Total budget for key capital projects was updated from \$1,915 to \$1,425	
127	Water – Urgent calls median resolution	Was 2hr 36mins	Changed to 2hr 37min
127	Water – Urgent calls	Was 35 urgent calls	Changed to 33
127	Water PM (Audit Requested) - The average consumption of drinking water per day per resident within the district.*	Target 500 litres or less (bench mark)	Target 500 litres per urban resident per day (bench mark)
132	Animal Control PM (Audit Requested) – Number of street patrols undertaken in each of the three main towns.	Target At least an average of 10 per month per town	Have laid out the average per month per town in the three previous years and clarified the measure for 2019/20

Summary

Page	What was Changed?	Version 1	Changed to
2	Disclosure	Was not present	Added in Audit disclosure
2	Mayoral Forward There was also a paragraph that had been cut in two so that was fixed as well.	Together with the Mayors of Hauraki and Thames Coromandel District Councils, our local MP Scott Simpson and Hauraki Māori Trust Board Chairman David Taipiri, I also secured funding for local farmers from the Ministry of Primary Industries to support farmers struggling as a result of the drought.	Together with the Mayors of Hauraki and Thames Coromandel District Councils, our local MP Scott Simpson and Hauraki Māori Trust Board Chairman David Taipiri, we also secured funding for local farmers from the Ministry of Primary Industries to support farmers struggling as a result of the drought.
2	Audit note	the summary has been prepared in accordance with PBE FRS 38 and 42	the summary has been prepared in accordance with PBE FRS 43”
2	Audit Note	Random 1s in the sentences were removed.	
3	Performance Measure Graph	Showed 6 Rooding PMs	There is only 5, graph changed to reflect this.
3	Performance Measures	subtitle of “summary statement of performance” added	
3	Performance Measures	Second paragraph edited to also include the wording for the 1 half achieved to be consistent with the annual report.	
3	Performance Measures	Overall we achieved 32 out of 61 of our measures (52.5%)	Overall we achieved 31 out of 61 of our measures (50.8%)
3	Performance Measures	One performance measure was half achieved, half not achieved.	Additional section added to roading for reflect this.
18	Financial Figures	Will be shown in the financial misstatement schedule.	
19	Additional unbudgeted expenses	Additional unbudgeted expenses were added.	
19	Disclosure of impacts of COVID-19	Did not include non-financial disclosures.	Non-financial disclosure from the Annual Report added.
20	Events after Balance date	There were no significant events after balance date.	Three Waters Reform In July 2020, the Government announced a \$761 million funding package to provide post COVID-19 stimulus to maintain, improve three waters infrastructure (Water, Wastewater and Stormwater), support a three-year programme of reform of local government water service delivery arrangements (reform programme), and support the establishment of Taumata Arowai, the new Waters Services Regulator. The reform programme is designed to support economic recovery, and address persistent systemic issues facing the three waters sector, through a combination of: stimulating investment, to assist economic recovery through job creation, and maintain investment in water infrastructure renewals and maintenance; and

			<p>reforming current water service delivery, into larger scale providers, to realise significant economic, public health, environmental, and other benefits over the medium to long term.</p> <p>Initial funding from the stimulus package will be made available to those councils that agree to participate in the first stage of the reform programme, through a Memorandum of Understanding (MoU), Funding Agreement, and approved Delivery Plan. Matamata-Piako District Council signed the MoU at the end of August 2020, and the Funding Agreement and Delivery Plan were submitted and approved at the end of September 2020. Under these agreements, Council will receive funding for the three waters of approximately \$4.94 million that is intended to support economic recovery, enable improvements in water service delivery, and progress the service delivery reform programme.</p>
20	Financials	Explanations for major variations between the actual results for the year and the budget in Council's 2019/20 Annual Report are as follows:	Explanations for major variations between the actual results for the year and the budget in Council's 2019/20 Annual Report Plan are as follows:
20	Contingent liabilities table	A table of the contingent liabilities was added.	
20	Wording	<p>Long Term Plan</p> <p>There have been no changes in accounting policy.</p> <p>Carter Holt Harvey (CHH)</p> <p>Worksafe Investigation not included</p>	<p>Changed to Annual plan</p> <p>Changes in Accounting policy from the Annual Report added.</p> <p>New wording provided by Audit in relation to CHH</p> <p>The current worksafe investigation was included as a disclosure.</p>
21+ 22	Formatting issue	There were formatting issues with some of the tables, some of the graph bars were floating.	
22	Debt Control Benchmark	Benchmark was 30%	Needed to be changed to 40%