



## Central Coast Council

Minutes of the  
**EXTRAORDINARY AUDIT RISK  
AND IMPROVEMENT COMMITTEE**

Held in the Committee Room, 2 Hely Street, Wyong  
on 30 November 2018, commencing at 2.02PM

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### Present

Dr Colin Gellatly (Chairperson)  
John Gordon  
Carl Millington (by phone correspondence)  
Councillor Louise Greenaway (arrived 2.09pm)

### In Attendance

Gary Murphy	Chief Executive Officer
Boris Bolgoff	Director Roads Transport Drainage and Waste
Shane Sullivan	Acting Director Governance
Vivienne Louie	Unit Manager Financial Performance
James Taylor	Acting Unit Manager Governance and Business Services
Michelle Best	Financial Controller
Mellissa McKee	Financial Controller
Zoie Magann	Advisory Group Support Officer
Caroline Mara	PricewaterhouseCoopers
Damian Ijor	Audit Office of NSW
James Sugumar	Audit Office of NSW

### Apologies

Councillor Doug Vincent

Tina Baker	Chief Internal Auditor
Martin Elwell	Chief Technology Officer
Lilly Mojsin	Senior Internal Ombudsman

The Chairperson, Colin Gellatly, declared the meeting open at 2.02pm and read an acknowledgement of country statement.

**1.1 Disclosures of Interest**

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**Resolution**

- 1 That the Committee receive the report on Disclosures of Interest.**
- 2 That this report be made publicly available, pursuant to Clause 6.4 of the Audit, Risk and Improvement Committee Charter.**

**1.2 Draft Financial Statements for the reporting period 1 July 2017 to 30 June 2018**

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**Resolution**

- 1 That the Audit Risk and Improvement Committee recommends that Council adopt the 2017-18 Consolidated Financial Statements for Central Coast Council that includes General Purpose Financial Statements, Special Purpose Financial Statements and Special Schedules, subject to minor amendments.**
- 2 That the Committee note the Independent Members have questioned the accounting treatment of \$35 million charge to operating result relating to operational land and Crown Land adjustments. That the Committee have noted the explanation provided by management and the Independent External Auditors and are satisfied with the current treatment.**
- 3 That the Committee make a recommendation that this report and the supporting papers to this report be made publicly available as the nature or content of the report do not fall within any listed exception, pursuant to Clause 6.4 of the Audit, Risk and Improvement Committee Charter.**

**CONFIDENTIAL ITEMS**

**2.1 Audit Office Engagement Closing Report**

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**Resolution**

- 1 That the Committee note the External Auditor's Engagement Closing Report for 2018.**
- 2 That the Committee make a recommendation that this report not be made publicly available pursuant to Clause 6.4 of the Audit, Risk and Improvement Committee Charter as it contains commercial information of a confidential nature.**
- 3 That the Committee note and appreciate the contributions made by Caroline Mara of PricewaterhouseCoopers.**

**GENERAL BUSINESS**

There was no General Business discussed by the Committee.

**The Meeting closed at 3.12pm**

**Next Meeting:** Ordinary Meeting  
Tuesday 4 December 2018  
2pm – 5pm  
Gosford Committee Room