



AUEXP

This form is effective from 1 July 2025

Application to exempt requirement to provide auditor or reviewer's representation

Associations Incorporation Act 2015 s 90 and 91

Please read this information before completing this form

ABOUT THIS FORM

Use this form if your incorporated association is seeking an exemption order under the *Associations Incorporation Act 2015* (the Act). This exemption will relieve the association from being required to provide members with a copy of an auditor or reviewer's written representation regarding their proposed removal.

HOW TO COMPLETE THIS FORM

- You may complete this form onscreen and then print it, or print it first and complete it by hand.
- If completing by hand, please use a **blue or black pen** and write in **BLOCK LETTERS**
- **Complete all sections of the form.**

RELATED INFORMATION

- An incorporated association may initiate a process to remove an appointed auditor or reviewer, allowing members to vote on the proposed change of person. The process involves the following:
 1. The committee must give at least two months' notice of its intention to remove the auditor or reviewer by resolution at a general meeting.
 2. The committee must send a copy of the notice to the auditor or reviewer and Consumer Protection. The [Notice of resolution to remove auditor or reviewer form](#) should be used to notify us.
 3. Within 30 days of receiving the notice, the auditor or reviewer may submit written representations to the Association regarding the proposed removal.
 4. If a representation is received and **no exemption order has been granted**, the committee must provide a copy of the representation to members at least seven days before the proposed meeting.
 5. The meeting must convene the meeting and vote on the resolution. If no exemption order has been granted, the auditor or reviewer must be allowed to attend and speak to members prior to the vote taking place.
- Associations may apply for an exemption order, which, if granted, removes the requirements to distribute the auditor or reviewer's representation to its members and the obligations to allow the auditor or reviewer to attend and speak at the meeting.
- The factors that the Commissioner may consider in determining whether an exemption order should be made is not limited by the Act. Each application will be considered on its individual merits.
- The Commissioner may impose conditions or limitation on the exemption order as considered appropriate.

FEES

Please refer to [Associations fees forms and online transactions](#) page for current application fees. GST is not payable on these fees.

HOW TO LODGE AND PAY

Once you have completed this form and prepared your supporting documents, you can lodge it using one of the following methods:

In person:	Submit your completed form and documents at: Cashier Services Level 1, Mason Bird Building 303 Sevenoaks Street CANNINGTON Opening hours: 8:30 am to 4:30 pm (weekdays)
By post	• Credit card or Bpay: You will receive a Payment Number (PN) after your form is received. Use this number to pay via Consumer Protection's secure online payment portal at: https://payportal.dmirns.wa.gov.au/. • Cheque or money order: Make payable to "Department of Local Government, Industry Regulation and Safety" and post it with your completed form to: Department of Local Government, Industry Regulation and Safety Associations and Charities Locked Bag 14 CLOISTERS SQUARE PERTH WA 6850

WHAT HAPPENS NEXT

- The form and supporting documents will be reviewed. We will contact you in writing if further information is needed.
- This form may not be processed if it is incomplete or is not completed correctly, is received without payment, is not accompanied by any necessary supporting documents.
- Written confirmation will be provided if an exception is granted. If refused, written notification outlining the reasons for the decision, will be provided.
- If any of the provided information changes after submission, please notify Consumer Protection as soon as possible.

PRIVACY

Consumer Protection at the Department of Local Government, Industry Regulation and Safety (LGIRS) is collecting and holding information supplied for the purposes of the *Associations Incorporation Act 2015* (the Act).

In accordance with the Act, a copy of this form and any documents lodged with will be available for inspection and purchase by the public upon payment of a prescribed fee. In other instances, information on this form can be disclosed without your consent where authorised or required by law.

CONTACT

For assistance with completing this form, or information about the progress of an application, contact the Associations and Charities Branch by:

Telephone **1300 30 40 74 or (08) 6552 9300** (8:30 am to 4:30 pm weekdays)

Email associations@lgirs.wa.gov.au

Website www.lgirs.wa.gov.au/associations

The above information is intended as a guide only and is included to assist you in completing and lodging this form. This page is not part of the form. If required, professional advice should be obtained regarding the matters dealt with in this form.



AUEXP

Application to exempt requirement to provide auditor or reviewer's representation

Associations Incorporation Act 2015 s 90 and 91

OFFICE USE ONLY

SECTION A: INCORPORATED ASSOCIATION PARTICULARS

1. Name of the incorporated association

2. Incorporated association's registration number (IARN)

A

SECTION B: PARTICULARS OF ASSOCIATION'S AUDITOR OR REVIEWER

3. Provide name and particulars of the association's auditor or reviewer

Title ☐ Mr ☐ Mrs ☐ Ms ☐ Miss ☐ Other, please specify: _____

Name

Surname

Firm Name
(If applicable)

Address
(Street or PO)

Suburb

State

Postcode

Email

Telephone

SECTION C: REASONS FOR SEEKING AN EXEMPTION

4. Date of the meeting where proposed resolution to remove the auditor or reviewer will be considered? (dd/mm/yyyy)

5. Date that notice of the meeting proposing the removal was provided to the auditor or reviewer? (dd/mm/yyyy)

6. Date that the association received the auditor or reviewer's representation? (dd/mm/yyyy)

7. The association seeking an exemption order from the Commissioner to do the following:

- ☐ Providing a copy of the reviewer or auditor's representation to members of the association.
- ☐ Allowing the reviewer or auditor to attend the meeting and address the members.

8. Explain in as much detail as possible, why the association's request for an exemption should be approved?

For example, the costs associated with providing members a copy of the auditor's representation would be prohibitive.

If there is insufficient space, please attach an annexure labelled "Reasons"

SECTION E: APPLICANT'S PARTICULARS & DECLARATION

Provide the name and particulars of the person making this application:

Any correspondence about this application will be sent to this person.

I certify that:

- I am duly authorised by the association to lodge this application and any accompanying documents under the Act;*
- the information contained within this application, including any attachments are to the best of my knowledge true and correct; and*
- I understand that it is an offence under section 177 of the Associations Incorporation Act 2015 to make a false and misleading declaration in relation to this application.*

Signature		Date signed	
Title	☐ Mr ☐ Mrs ☐ Ms ☐ Miss ☐ Other, please specify: _____		
Name		Surname	
Address (Street or PO)			
Suburb		State	
		Postcode	
Email		Telephone	

IMPORTANT: Before you sign this form, check that you have provided true and correct information.

CONTACT FOR THIS APPLICATION

Who should Consumer Protection contact if there is a query about this form?

- ☐ The applicant (submitter)
- ☐ Another person ► Provide the contact's details below:

Title	☐ Mr ☐ Mrs ☐ Ms ☐ Miss ☐ Other, please specify: _____		
Name		Surname	
Address (Street or PO)			
Suburb		State	
		Postcode	
Email		Telephone	