Department of **Local Government, Industry Regulation and Safety**

GOVERNMENT OF WESTERN AUSTRALIA

AUAPPD

This form is effective from 1 July 2025

Application for approval of person to conduct a review or audit

Associations Incorporation Act 2015 s 88(2)(c)

Please read this information before completing this form

ABOUT THIS FORM

This form should be used to obtain approval for a person that does not hold one or more of the qualifications set out in section 88(2) of the *Associations Incorporation Act 2015* (the Act) to conduct a review or audit.

Do not complete this form if the intended reviewer or auditor has the following qualifications:

- **a member of Chartered Accountants Australia and New Zealand who is entitled to use the letters 'CA' or 'FCA'; or**
- **a member of CPA Australia who is entitled to use the letters 'CPA' or 'FCPA'; or**
- **a member of the Institute of Public Accountants who is entitled to use the letters 'MIPA' or 'FIPA'; or**
- **a person registered as an registered company auditor.**

Persons holding these qualifications are already approved to carry out a review or audit.

RELATED INFORMATION

- The person that is intended to conduct the review or audit for an incorporated association must be independent and should not be:
  - a past or present member of the management committee.
  - a member of the association.
  - an employee, supplier of goods or services or a servant of the association; or
  - an employer, partner or family member of a member of the association's management committee.
- The management committee may appoint the auditor or reviewer for the purpose of meeting the Tier 2 or 3 reporting requirements. Once the review or audit is presented at its annual general meeting, the reviewer or auditor's appointment ceases.
- If an incorporated association appoints an auditor or reviewer for any other purpose such as at the request of the members or to provide ongoing services the appointed auditor or reviewer will then remain in office unless they resign, are removed from office, cease to be qualified to conduct audits or reviews, due or become an insolvent under administration.
- Detailed information about the financial reporting requirements of the Act is available from our Associations financial reporting webpage and the Appointing a reviewer or auditor chapter of the Inc: A Guide for Incorporated Associations in WA.

FEES

Please refer to our Associations fees forms and online transactions webpage for 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.dmirs.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, or is not accompanied by the necessary supporting documents.
- The contact person will be notified in writing as to whether the nominated auditor or review is approved to conduct the review or audit.
- If any change occurs in the provided information, Consumer Protection must be notified 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.

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CONSUMER PROTECTION WESTERN AUSTRALIA

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OFFICE USE ONLY

SECTION A: APPLICATION PARTICULARS

Name of incorporated association

Incorporated association's registration number (IARN)

A

This application for approval of a person to conduct an audit or review is for: *(choose one option only)*

- ☐ A **Tier 1** association that is required to have a **review** conducted because a majority of its members at a general meeting resolved that it do so.
- ☐ A **Tier 2** association that is **required under the Act to have a review** conducted.
- ☐ A **Tier 1 or 2** association that is required to have an **audit** conducted because a majority of its members at a general meeting resolved that it do so.
- ☐ A **Tier 3** association that is **required under the Act to have an audit** conducted.

What is the associations approximate total revenue?

$

What is the association's approximate total value of current assets?

$

This should include current assets include bank accounts, shares and debentures. Do not include assets capable of depreciation such as property, vehicles or machinery and equipment.

SECTION B: NOMINATED REVIEWER OR AUDITOR DETAILS

The person nominated to conduct the review or audit for the above-named association is:

Full name

Organisation name *(optional)*

Address

Suburb | **State** | **Postcode**

Daytime telephone number | **Email**

SECTION B: NOMINATED REVIEWER OR AUDITOR DETAILS (cont.)

Provide a comprehensive summary of all financial and accounting experience and qualifications held by the nominated person including:

- **the name of the educational institution from which the qualifications were obtained; and**
- **whether any professional indemnity insurance is held**

SECTION C: APPLICANT'S PARTICULARS & DECLARATION

I certify that:

- *I am authorised by the association's committee to lodge this application any accompanying documents under the Act;*
- *The person named as the intended reviewer or auditor has agreed to an application for approval to conduct a review or audit of the association being made;*
- *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

Full name of person signing this form

Address

Suburb

State

Postcode

Position held

Daytime telephone number

Email

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

Who should be contacted if there is a query about this form?

☐ The person signing the declaration

☐ The person named below:

Name of contact

Address

Suburb

State

Postcode

Daytime telephone number

Email