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

GOVERNMENT OF WESTERN AUSTRALIA

Form 24

This form is effective from 1 July 2025

Notification of resignation, removal or cessation of auditor

Co-operatives Act 2009 s244ZM and z244ZW

Please read this information before completing this form

About this form

This form is used to notify the Registrar of Co-operatives when a co-operative's appointed auditor resigns, is removed, or ceases to audit the co-operative under the *Co-operatives Act 2009.*

If a new auditor has been appointed, the *Form 25 – Notice of appointment of co-operative's auditor* must be completed and lodged.

Lodgement period

Within 14 days after:

- The removal or cessation from office of an auditor of the co-operative; or
- The receipt of a notice of resignation from the auditor of the co-operative.

How to complete this form

- You can complete this form onscreen and print it out or print and complete it by hand.
- If completing by hand use a blue or black pen and print using BLOCK letters.
- Complete all sections of the application and the contact details in all cases.

Fees

There is no lodgement fee for the application.

Guides and related information

An auditor holds office until death, disqualification, resignation or removal from office.

For resigning auditors:

If the co-operative is large, the auditor MUST first obtain the Registrar's consent to their resignation. Once consent is granted, the auditor and co-operative will be advised in writing.

For removal of auditors:

An auditor of a co-operative may be removed from office by resolution of the co-operative at a general meeting. A copy of the notice of intention to move the resolution to remove the auditor must be lodged with the Registrar as soon as possible after receipt of the notice by the co-operative and before the general meeting.

Other forms to be completed

If there is a trustee for holders of debentures of the co-operative, the co-operative MUST give a copy of this notice to the trustee.

How to lodge

Once you have completed this form you can lodge it using one of the following methods:

By post	Department of Local Government, Industry Regulation and Safety Associations and Charities Locked Bag 14 CLOISTERS SQUARE PERTH WA 6850
By email	**cooperatives@lgirs.wa.gov.au**

What happens next

- The form and supporting documents will be reviewed. The contact person will be notified in writing if further information is required.
- If the form is completed correctly and the necessary documents are provided, the information will be recorded on the Register of Co-operatives. Confirmation that the information has been recorded will be provided.
- If any information provided in the application changes, 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 information on this form for the purposes of the *Co-operatives Act 2009* (the Act).

In accordance with the Act, a register of this information and any documents lodged with the Registrar of Co-operatives will be available for inspection 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, information about the progress of your application or general information about co-operatives, please contact us:

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

Email **cooperatives@lgirs.wa.gov.au**

Website **www.lgirs.wa.gov.au/co-ops**

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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Co-operatives Act 2009 s244ZM and z244ZW

OFFICE USE ONLY

SECTION 1 – CO-OPERATIVE DETAILS

Co-operative registration number *(If you do not know the number check on our list of Registered Co-operatives webpage)*

Name of co-operative

SECTION 2 – RESIGNATION, REMOVAL OR CESSATION DETAILS

Under which circumstances is the auditor no longer the auditing the co-operative?
(Choose one option only)

☐ **Resignation**		Date of receipt of notice of resignation
☐ **Removal**		Date the auditor was removed from office
☐ **Deceased**		Date of death
☐ **Disqualification**		Date the auditor was disqualified as acting as auditor to the co-operative
☐ **The co-operative is being wound up**		Date of resolution or date of Court Order

SECTION 3 –AUDITOR DETAIL TO WHOM RESIGNATION, REMOVAL OR CESSATION APPLIES

Title **Given name** **Family name**

Name of audit firm (if applicable)

Auditor registration number

Address

Suburb **State** **Postcode**

Daytime telephone number **Email** *(optional)*

SECTION 4 – DECLARATION AND SIGNATURE

I declare that:

- I am authorised to lodge this notice on behalf of the co-operative;
- Unless the Registrar orders otherwise, the provisions under sections 244ZW(5) and 244ZW(6) of the *Co-operatives Act 2009* regarding any representations made by the auditor were adhered to.
- All the information contained in this form is to the best of my knowledge, complete, true and correct and I have taken reasonable steps and made reasonable inquiries to confirm this; and
- I understand that providing false or misleading information or documents and failing to give information that renders the particulars contained in this form or the documents given with or in support of the application false or misleading is a criminal offence under the *Co-operatives Act 2009*.

Signature

Date signed

Name of person signing this form

Position held

Address

Suburb

State

Postcode

Daytime telephone number

Email

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

☐ The person signing this the declaration

☐ The person named below:

Name of contact

Address

Suburb

State

Postcode

Daytime telephone number

Email