

Form 25

This form is effective from 1 July 2025

Notice of appointment of co-operative's auditor

Co-operatives Act 2009 s244ZP

Please read this information before completing this form

About this form

This form is used to notify the Registrar of Co-operatives of the appointment of a large co-operative's auditor under the *Co-operatives Act 2009*.

In addition to the above, if the previous auditor has resigned, been removed or ceased in any other manner the *Form 24 – Notification of resignation, removal or cessation of auditor* must be completed and lodged.

Lodgement period

At least 28 days after the appointment of the auditor by the directors of a co-operative or by the co-operative at a general meeting.

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

Cessation of the previous auditor

If the previous auditor resigned and the co-operative is large, the auditor must first have obtained the Registrar's consent to the resignation.

If the previous auditor was removed at a general meeting, a copy of the notice of intention to move the resolution to remove the auditor must have been lodged with the Registrar as soon as possible after receipt of the notice by the co-operative and before the general meeting.

Determining if a co-operative is large

A co-operative is a large co-operative for a particular financial year if:

1. **It issues shares to more than 20 prospective members** during the year, or the amount raised by the issue of those shares exceeds \$2 million

and

2. It satisfies **at least two** of the following criteria:
 - The consolidated revenue of the co-operative and the entities it controls (if any) is **\$8 million or more** at the end of the financial year;
 - The value of the consolidated gross assets of the co-operative and the entities it controls (if any) is **\$4 million or more** at the end of the financial year;

The co-operative and the entities it controls (if any) had **30 or more employees** at the end of the financial year. In counting the employees, part-time employees are taken into account as an appropriate fraction of a full time equivalent. For example, four half time employee's should be counted as two employees.

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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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 – APPOINTMENT DETAILS

Under which circumstances is the auditor appointed?

(Choose one option only)

- ☐ By the board
- ☐ By the members at a general meeting

Date on which the auditor was appointed

SECTION 3 – AUDITOR DETAILS

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 by the co-operative to notify these changes;
- The auditor has consented to the appointment in accordance with section 244ZV of the *Co-operatives Act 2009*;
- 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