



AUAPPD

This form is effective from 1 July 2026

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

Use this form to apply for approval for a person who 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 proposed reviewer or auditor holds any of 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 a registered company auditor.

A person holding any of the above qualifications is already approved to carry out a review or audit.

FEE

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

If you lodge this form by post or email, you will be emailed a Payment Number (PN) to make payment either using BPAY or a credit card online using our secure online payment portal.

HOW TO LODGE

You can lodge your completed form:

In person:

Customer Service
Level 1, Mason Bird Building
303 Sevenoaks Street,
CANNINGTON

*Hours: 8:30 am to 4:30 pm
(weekdays)*

By post:

Associations and Charities
Department of Local Government,
Industry Regulation and Safety
Locked Bag 14
CLOISTERS SQUARE PERTH WA
6850

Email:

associations@lgirs.wa.gov.au

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

RELATED INFORMATION

The person proposed to conduct the review or audit 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 a reviewer or auditor to meet Tier 2 or 3 reporting requirements. Once the review or audit has been presented at the association's annual general meeting, the appointment ceases.

If an incorporated association appoints a reviewer or auditor for another purpose (for example, at the request of the members or to provide ongoing services), the reviewer or auditor will remain in office until they resign, are removed from office, cease to be qualified to conduct audits or reviews, or become insolvent under administration.

Detailed information about the financial reporting requirements under the Act is available on our [Associations financial reporting](#) webpage and in the [Appointing a reviewer or auditor chapter](#) of the *Inc: A Guide for Incorporated Associations in WA*.

CONTACT

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

Email associations@lqirs.wa.gov.au

Website www.lqirs.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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OFFICE USE ONLY

When completed this form is classed as "OFFICIAL SENSITIVE"

1. APPLICATION PARTICULARS

Name of incorporated association

Incorporated association's registration number (IARN)

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.

2. 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

FORM CONTINUES NEXT PAGE

3. 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

FORM CONTINUES NEXT PAGE

4. DECLARATION

Who must sign this form

To be completed by a committee member of the incorporated association named in this form or a person authorised by the committee.

I certify that:

- I am duly authorised by the committee of the incorporated association named in this form to lodge this application and any accompanying documents under the *Associations Incorporation Act 2015*;
- 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 in this form, and any supporting documents provided at the time or subsequently, are to the best of my knowledge and belief true, correct and complete; 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

Position held or affiliation with the association

5. PRIVACY COLLECTION NOTICE

The Department of Local Government, Industry Regulation and Safety (LGIRS) collects the personal information you provide through this form to administer the *Associations Incorporation Act 2015* (WA), including assessing applications, processing notifications and maintaining regulatory information. For more information about how your personal information is handled, including disclosures and your privacy rights, please see the full [Privacy Collection Notice](#) on our website.

FORM CONTINUES NEXT PAGE

WHO SHOULD WE CONTACT IF THERE IS A QUERY ABOUT THIS FORM

Title

Given name

Family name

Contact telephone

Mobile number

Address (Street or PO Box)

Suburb

State

Postcode

Email address