



Notice of resolution to remove auditor or reviewer

Associations Incorporation Act 2015 s 89

Please read this information before completing this form

ABOUT THIS FORM

Use this form to lodge with Consumer Protection notice of a resolution to remove an auditor or reviewer under the *Associations Incorporation Act 2015* (the Act).

Do not use this form if the auditor or reviewer has resigned.

Lodgement period:

As soon as is possible after the management committee has provided the notice to the auditor or reviewer.

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

- Your form will be reviewed. You will be notified if further information is required.
- Forms may not be processed if they are incomplete or incorrectly completed; submitted without the required payment; or missing any required supporting documentation.
- You will be advised of the outcome in writing. If refused, the reasons for the decision will be provided.
- If any change in the information you have provided in this form occurs, please notify us as soon as possible.

RELATED INFORMATION

An incorporated association can remove an appointed auditor or reviewer, allowing its members to vote on the appointment of a new auditor or reviewer. The process for removal includes the following steps:

1. The management 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 management committee must give at least two months' notice of its intention to remove the auditor or reviewer by resolution at a general meeting.
3. The management committee must send a copy of the notice to the auditor or reviewer and to the Commissioner. This form ([Notice of resolution to remove auditor or reviewer form](#)) should be used for this purpose.

RELATED INFORMATION (*continued*)

4. Within 30 days of receiving the notice, the auditor or reviewer may make written representations to the Association about the proposed removal.
5. If the auditor or reviewer makes representations, and no exemption order has been granted, the management committee must provide a copy of the representations to members at least seven days before the meeting.
6. The association must hold the general meeting and vote on the resolution to remove the reviewer or auditor. If no exemption has been granted, the auditor or reviewer must be given the opportunity to attend the meeting and speak to members before the vote.

For further information about the exemption, see the [Application to exempt requirement to provide auditor or reviewer's representation](#)

CONTACT

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

Email associations@lgirls.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.

AURMP

Notice of resolution to remove auditor or reviewer

Associations Incorporation Act 2015 s 89

OFFICE USE ONLY

When completed this form is classed as "OFFICIAL SENSITIVE"

1. DETAILS OF ORGANISATION

Name of the incorporated association that the auditor or reviewer is resigning from

Incorporated Association Registration Number (IARN)

2. AUDITOR OR REVIEWER DETAILS

The person being removed was engaged as a:

Note:

- **Reviewer:** Typically engaged when total revenue is \$500,000 to less than \$3,000,000 (Tier 2), or the review is required by resolution of members.
- **Auditor:** Typically engaged when total revenue is \$3,000,000 or more (Tier 3), or an audit is required by resolution of members.

☐ Reviewer

☐ Auditor

Title

Given name

Family name

Firm name (if applicable)

Postal address

Suburb

State

Postcode

Telephone

Email address

FORM CONTINUES NEXT PAGE

3. REMOVAL DETAILS

Date the notice to remove the auditor or reviewer was given to members

(DD/MM/YYYY)

Written notice must be given to the association members at least two (2) months before the general meeting is held

Date the notice to remove the auditor or reviewer was given to the auditor or reviewer

(DD/MM/YYYY)

A copy of the notice must be given to the auditor or reviewer as soon as possible after notice is given the Associations members

4. ATTACHMENTS

Tick each document you are submitting with this form

☐

A copy of the Notice of intention to remove the auditor or reviewer by resolution

5. DECLARATION

Who must sign this notice

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

I declare:

- I am authorised by the committee of the incorporated association named in this form to lodge this notification;
- 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 or misleading declaration in relation to this application.

Signature

Date signed (dd/mm/yyyy)

Full name

Position held

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