

Form 24

This form is effective from 1 July 2026

Notification of resignation, removal or cessation of auditor

Co-operatives Act 2009 s244ZM and z244ZW

Please read this information before completing this form

How to use 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.

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.

Lodgement period

Within 14 days after the removal or cessation from office of an auditor of the co-operative; or receipt of a notice of resignation from the auditor of the co-operative.

Fee

There is no lodgement fee for the application.

How to lodge

You can lodge your completed form and supporting documents:

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

By email:

cooperatives@lgirs.wa.gov.au

What happens next

- Your form will be reviewed. You will be notified 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 change in the information you have provided in this form occurs, please notify us as soon as possible.

Contact

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.

Form 24 - Notification of resignation, removal or cessation of auditor

Co-operatives Act 2009 s244ZM and z244ZW

OFFICE USE ONLY

When completed, this form is classed as "OFFICIAL SENSITIVE"

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

2 – RESIGNATION, REMOVAL OR CESSATION DETAILS

Under which circumstances is the auditor no longer the auditing the co-operative?

(Choose one option only)

- | | | |
|--|----------------------|--|
| <input type="checkbox"/> Resignation | <input type="text"/> | Date of receipt of notice of resignation |
| <input type="checkbox"/> Removal | <input type="text"/> | Date the auditor was removed from office |
| <input type="checkbox"/> Deceased | <input type="text"/> | Date of death |
| <input type="checkbox"/> Disqualification | <input type="text"/> | Date the auditor was disqualified as acting as auditor to the co-operative |
| <input type="checkbox"/> The co-operative is being wound up | <input type="text"/> | Date of resolution or date of Court Order |

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

Title	Given name	Family name
<input type="text"/>	<input type="text"/>	<input type="text"/>

Name of audit firm (if applicable)

Auditor registration number

Address

Suburb

State

Postcode

Daytime telephone number

Email (optional)

FORM CONTINUES NEXT PAGE

4 – DECLARATION

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

Full name of person signing this form

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 *Co-operatives Act 2009 (WA)*, including assessing applications, processing annual returns and notifications, and maintaining records to support regulatory functions. 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 be contacted if there is a query about this form?

Title

Given name

Family name

Address

Suburb

State

Postcode

Daytime telephone number

Email