

## Form 25

This form is effective from 1 July 2026

# 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 employees should be counted as two employees.

## 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](mailto: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.

## Contact

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

Email [cooperatives@lgirs.wa.gov.au](mailto:cooperatives@lgirs.wa.gov.au)

Website [www.lgirs.wa.gov.au/co-ops](http://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 25 - Notice of appointment of co-operative's auditor

Co-operatives Act 2009 s244ZP

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 – 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**

### 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)**

FORM CONTINUES NEXT PAGE

## 4 – DECLARATION

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**

**Full name of person signing this form**

**Position held**

## 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**