

**Application to consent to resignation by the auditor of a large co-operative**

*Co-operatives National Law (Victoria)*

Email: [cav.registration@dgs.vic.gov.au](mailto:cav.registration@dgs.vic.gov.au)  
Website: [consumer.vic.gov.au/associations](http://www.consumer.vic.gov.au/associations)  
Postal address: GPO Box 4567, Melbourne VIC 3001  
Telephone: 1300 55 81 81

## Things to know before starting your application

You only need to complete this form if you are resigning as the auditor of a large co-operative.

## How to complete this form

* To lodge this application by email, you can complete the form onscreen and email or print and complete by hand and post in. If completing the form by hand, please use a blue or black pen and print clearly using block letters.
* There is no fee to lodge this application.

## Definition of a large co-operative

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

* it issues shares to more than 20 prospective members during that year and the amount raised in that year by the issue of those shares exceeds $2 million

**or**

* it has securities on issue to non-members during that year, other than:
* shares in the co-operative; and
* securities issued in respect of the co-operative's obligations under section 163 of the *Co-operatives National Law (Victoria)*

**or**

it satisfies **at least 2** of the following criteria:

* The consolidated revenue of the co-operative and the entities it controls (if any) is **$8 million or more** for the previous financial year.
* The value of the consolidated gross assets and the entities the co-operative 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 employees, part-time employees are to be taken into account as an appropriate fraction of a full-time equivalent. For example, four half-time employees should be counted as two employees.

Consolidated revenue and the value of consolidated gross assets are to be calculated in accordance with accounting standards in force at the relevant time (even if the standard does not apply to the financial year of some or all of the entities concerned).

## Resignation details

1. Details of auditor applying for consent to resign

|  |  |
| --- | --- |
| Surname |  |
| Given names |  |
| Name of auditor firm (if applicable) |  |
| Address  (including postcode) |  |
| Daytime telephone number |  |
| Email address |  |

1. Details of the co-operative from which the auditor is seeking to resign

|  |  |
| --- | --- |
| Co-operative registration number |  |
| Name of co-operative |  |

1. On which date does the auditor propose to resign as auditor of the co-operative

|  |  |
| --- | --- |
| (dd/mm/yyyy) |  |

1. State the reasons why the auditor is proposing to resign as auditor of the co-operative

|  |
| --- |
|  |

## Declaration and signature

1. I declare that:

* On or about the same time as this notice was given to Consumer Affairs Victoria, I notified the co-operative in writing of the application to Consumer Affairs Victoria.
* The particulars contained in this application are true and correct and I acknowledge that it is an offence under section 514 of the *Co-operatives National Law (Victoria)* to give to the Registrar a document containing false or misleading information.
* If lodging electronically, I acknowledge that Consumer Affairs Victoria will accept this communication as containing my signature for the purposes of the *Electronic Transactions (Victoria) Act 2000*.

|  |  |
| --- | --- |
| Signature  (type name if lodging by email or sign if lodging by post) |  |
| Date (dd/mm/yyyy) |  |

## What happens when you lodge your application

* You may be required to provide further information.
* Consumer Affairs Victoria will notify both the auditor and the co-operative whether it consents to the resignation.
* If any change occurs in the information you have provided in your application, you must notify Consumer Affairs Victoria as soon as possible.

**Privacy**

Consumer Affairs Victoria collects this information in order to:

* Enable an application for consent to resignation by the auditor of a large co-operative.

We may share / disclose this information outside of Consumer Affairs Victoria where circumstances require it, for example:

* If you lodge a consumer complaint, we will disclose the details to the person or organisation that your complaint is about.
* If we hold your details in connection with a fundraising appeal, an incorporated association or a co-operative, personal information about you may appear on the relevant public register. These registers may be inspected by the public and extracts can be purchased. Consumer Affairs Victoria will make some of the public registers available online.
* If we use a contractor to help us mail out educational or promotional material, we will need to provide them with your name and address details.
* If you are involved in a committee, expert panel or reference group, we may need to give the Minister relevant background about you.

You are required to provide this information in accordance with the *Co-operatives National Law*.

If you choose not to provide your details, we will not be able to process your request for consent to resign.

If you have any questions about how your personal information will be handled or would like to gain access to your personal information, you can contact Consumer Affairs Victoria on 1300 55 81 81 or [cav.registration@dgs.vic.gov.au](mailto:cav.registration@dgs.vic.gov.au).