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| AUAPPD | This form is effective from September 2023 |
| 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**  |
| This form should be used to obtain approval for a person that 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 intended reviewer or auditor has 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 an registered company auditor.**

**Persons holding these qualifications are already approved to carry out a review or audit.** |
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| **RELATED INFORMATION**  |
| * The person that is intended to conduct the review or audit for an incorporated association 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 the auditor or reviewer for the purpose of meeting the Tier 2 or 3 reporting requirements. Once the review or audit is presented at its annual general meeting, the reviewer or auditor’s appointment ceases.
* If an incorporated association appoints an auditor or reviewer for any other purpose such as at the request of the members or to provide ongoing services the appointed auditor or reviewer will then remain in office unless they resign, are removed from office, cease to be qualified to conduct audits or reviews, due or become an insolvent under administration.
* Detailed information about the financial reporting requirements of the Act is available from our [Associations financial reporting](https://www.commerce.wa.gov.au/consumer-protection/associations-financial-reporting) webpage and the [Appointing a reviewer or auditor chapter](https://www.commerce.wa.gov.au/books/inc-guide-incorporated-associations-western-australia/appointing-reviewer-or-auditor) of the Inc: A Guide for Incorporated Associations in WA.
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| **FEES** |
| Visit our [fees forms and online transactions](https://www.commerce.wa.gov.au/consumer-protection/associations-fees-forms-and-online-transactions) page for current application fees. GST is not payable on these fees. |
| **HOW TO LODGE AND PAY** |
| Complete this form and return it, together with any supporting documents, using one of the following methods |
| ******In person** | Pay in person using cash, cheque, money order or card (debit or credit) via our customer service counter at:**Level 1, Mason Bird Building,** **303 Sevenoaks Street****CANNINGTON**Hours: 8:30 am to 4:30 pm (weekdays)  |
| ******Post** | Pay by mail with cheque or money order to:**Department of Mines, Industry Regulation and Safety****Associations & Charities Branch****Locked Bag 100** **EAST PERTH 6892**Make cheques and money orders payable to “*Department of Mines, Industry Regulation and Safety”* |
| **NOTE: From September 2023, the Department will not accept payments by credit card for mailed forms. Card payments can be made in person at our cashiering services.** |
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| **WHAT HAPPENS NEXT** |
| * The form will be reviewed. The contact person will be notified 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; and
* is not accompanied by the necessary supporting documents.
* If any change occurs in the provided information, notify the Department as soon as possible
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| **CONTACT** |
| For assistance with completing this form, or information about the progress of an application, contact the Associations and Charities Branch by: |
| Telephone | **1300 30 40 74 or (08) 6552 9300** (8:30 am to 4:30 pm weekdays) |
| Email | **associations@dmirs.wa.gov.au** |
| Website | [**www.dmirs.wa.gov.au/associations**](http://www.dmirs.wa.gov.au/associations) |
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| **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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| AUAPPD |
| Application for approval of person to conduct a review or audit |
| *Associations Incorporation Act 2015 s 88(2)(c)* |
|  |
| **Purpose**This form should be used to obtain approval to conduct a review or audit by a person that does not hold one or more of the qualifications set out in s88(2) of the *Associations Incorporation Act 2015* (the Act)**Instructions*** Type directly into this form electronically before printing and signing or else complete by hand using blue or black pen and print in BLOCK letters.
* Complete all sections in every case.
* Make a copy of this form (including attachments) for your own records.
 |   | **OFFICE USE ONLY** |
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| **SECTION A: APPLICATION PARTICULARS** |
| 1. Name of the incorporated association
 |
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|  |
| 1. Incorporated association’s registration number (IARN)
 | **A** |
|  |
| 4. This application for approval of a person to conduct an audit or review is for: *(Choose one 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. |
|  |
| 1. What is the association’s approximate total revenue?
 | **$** |
|  |
| 1. What is the association’s approximate total value of current assets?
 | **$** |
| *Current assets include bank accounts, shares and debentures. Do not include assets capable of depreciation such as property, vehicles or machinery and equipment.* |
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| **SECTION B: INTENDED REVIEWER OR AUDITOR DETAILS**  |
| 1. The person that is intended to conduct the review or audit for the above-named association is:
 |
| Title | □ Mr □ Mrs □ Ms □ Miss □ Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Name |  | Surname |  |
|  |
| Firm Name (if applicable |  |
| Address *(Street or PO)* |  |
|  |
| Suburb |  | State |  | Postcode |  |
|  |
| Email |  | Telephone |  |
|  |
| 1. Provide a comprehensive summary of all financial and accounting experience and qualifications including:
* the name of the educational institution from which the qualifications were obtained; and
* whether any professional indemnity insurance is held
 |
|  |
| *If there is insufficient space, please attach an annexure labelled “Qualifications and Experience”* |
| **SECTION C: APPLICANT’S PARTICULARS & DECLARATION** |
| Provide the name and particulars of the person making this application:*Any correspondence about this application will be sent to this person.* |
| *I certify that:** *I am authorised by the association's committee to lodge this application any accompanying documents under the Act;*
* *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 contained within this application, including any attachments are to the best of my knowledge true and correct; 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.*
 |
|  |
| Signed |  | Date |  |
|  |
| Title | □ Mr □ Mrs □ Ms □ Miss □ Other ⯈ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Name |  | Surname |  |
|  |
| Address *(Street or PO)* |  |
|  |
| Suburb |  | State |  | Postcode |  |
|  |
| Email |  | Telephone |  |
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| **IMPORTANT: Before you sign this form, check that you have provided true and correct information**.  |
| **Privacy Statement – please read.** The Department of Mines, Industry Regulation and Safety, Consumer Protection Division is collecting and holding information supplied for the purposes of the Act. In accordance with this legislation, a copy of this form and the information it contains will be available for purchase by the public upon payment of a prescribed fee. |
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| **CONTACT FOR THIS APPLICATION** |
| Who should the Department contact if there is a query about this application form? |
| □ | The applicant (submitter) |
| □ | Another person ⯈ Provide the contact’s details below: |
| Title | □ Mr □ Mrs □ Ms □ Miss □ Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Name |  | Surname |  |
|  |
| Address *(Street or PO)* |  |
|  |
| Suburb |  | State |  | Postcode |  |
|  |
| Email |  | Telephone |  |