

REPUBLIC OF SOUTH AFRICA  
CO-OPERATIVES ACT, 2005

**NOTICE OF APPOINTMENT OF AUDITOR AND CONSENT TO ACT AS AUDITOR, OR RESIGNATION  
BY AUDITOR AND REMOVAL OF AUDITOR**  
(Sections 50 and 51 and regulation 19)

Name of co-operative: \_\_\_\_\_

Registration number of co-operative: \_\_\_\_\_ (if already registered)

**++ Mark the applicable square (the auditor’s details must be identical to the details that is registered with the professional body. The information provided will be verified with the applicable professional body.)**

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**PART I** *(To be completed by the auditor concerned and sent to the co-operative for lodgement with the Registrar. The auditor must also attach a letter on his/her firm’s official letterhead to consent to appointment. PART III to be completed by co-operative if applicable)*

**++A. APPOINTMENT: *Fields marked with \* are compulsory***

I, \_\_\_\_\_  
\_\_\_\_\_ (full names and surname) consent to  
my appointment as auditor of the co-operative as from \_\_\_\_\_  
and declare that I am not disqualified in terms of section 49 of the Co-operatives Act, 2005, for  
the appointment.

Date: \_\_\_\_\_ 2 \_\_\_\_\_

Signature of auditor\*: \_\_\_\_\_

Profession\*: \_\_\_\_\_

Professional Body where registered\*: \_\_\_\_\_

Membership number\*: \_\_\_\_\_

Tel.no.\*: \_\_\_\_\_

Office address\*: \_\_\_\_\_

Postal address\*: \_\_\_\_\_

**++B. CHANGE OF NAME OF FIRM OF AUDITORS (Fields marked with \* are compulsory)**

The firm \_\_\_\_\_  
Practice no. \_\_\_\_\_ has with effect from \_\_\_\_\_ 20\_\_\_\_  
changed its name and will in future be known as \_\_\_\_\_  
\_\_\_\_\_  
Date: \_\_\_\_\_ 2\_\_\_\_\_  
Signature of auditor\*: \_\_\_\_\_  
Profession\*: \_\_\_\_\_  
Professional body where registered\*: \_\_\_\_\_  
\_\_\_\_\_  
Membership no.\*: \_\_\_\_\_  
Tel.no.\*: \_\_\_\_\_  
Office address\*: \_\_\_\_\_  
Postal address\*: \_\_\_\_\_  
\_\_\_\_\_

**PART II** (To be completed by auditor concerned or person contemplated in section 55 (2) (b) of the Act and original to be lodged with registrar and duplicate to be sent to the co-operative for completion of PART III and lodgement with Registrar)

**++C. RESIGNATION (Fields marked with \* are compulsory)**

I, \_\_\_\_\_ resign as auditor of the above-mentioned and declare that:-

(a) As at the date of this notice I have no reason to believe that in the conduct of the affairs of the co-operative a material irregularity has taken place, or is taking place which has caused or is likely to cause financial loss to the co-operative or to any of its members or creditors;

Date: \_\_\_\_\_ 2\_\_\_\_\_  
Signature of auditor\*: \_\_\_\_\_  
Profession\*: \_\_\_\_\_  
Professional body where registered\*: \_\_\_\_\_  
\_\_\_\_\_  
Membership no. \* \_\_\_\_\_

(b) I reported a material irregularity to the Public Accountants' and Auditor's Board on \_\_\_\_\_ 2\_\_\_\_ in terms of the Public Accountants' and Auditors' Act, 1991.

Date: \_\_\_\_\_ 2\_\_\_\_\_  
Signature of auditor\*: \_\_\_\_\_  
Profession\*: \_\_\_\_\_  
Professional body where registered\*: \_\_\_\_\_  
\_\_\_\_\_  
Membership no.\*: \_\_\_\_\_

(Note: In terms of section 50(6) of the Act the resignation will become effective on the date on which the written resignation is received by the co-operative or a later date specified in the resignation).

**PART III** (To be completed by the co-operative concerned and lodged with Registrar)

**D. STATEMENT**

The auditor of the above-mentioned co-operative was removed / not re-appointed in terms of the Co-operatives Act, 2005 on \_\_\_\_\_ 20 \_\_\_\_\_

Date: \_\_\_\_\_ 20 \_\_\_\_\_

Signature\*: \_\_\_\_\_ (director/secretary/manager/officer)

Full names and surname of signatory\*: \_\_\_\_\_

Position held in co-operative\*: \_\_\_\_\_

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**\*HOW TO COMPLETE THE CR4, PART I, SECTION A**

- A **CR4-FORM, Part I, Section A** (Appointment of auditor). The auditor (chartered accountant) must complete his/her details under this section. The auditor's details must be identical to the details registered at the professional body. Information provided will be verified with the applicable professional body.