FORM CO-OP 4

NO PRESCRIBED FEE

CLIENT REF:						

REPUBLIC OF SOUTH AFRICA
CO-OPERATIVES AMENDMENT ACT, 2013

NOTICE OF APPOINTMENT OF AUDITOR/INDEPENDENT REVIEWER AND CONSENT TO ACT AS OR RESIGNATION BY AND REMOVAL OF AUDITOR/INDEPENDENT REVIEWER
(Sections 50 and 51 of Act)

NAME OF CO-OPERATIVE……

REGISTRATION NO. OF CO-OPERATIVE. ……(if already registered)

***MARK THE APPLICABLE SQUARE (auditor/independent reviewer details must be identical to the details registered with the professional body)**

PART I

*(*To be completed by the auditor/independent reviewer concerned and sent to the co-operative for completion of PART III and lodgement with the Registrar)

(NB: Attachment of consent letter compulsory)

☐ ***A APPOINTMENT**

I,……..consent to my appointment as auditor/independent reviewer of the co-operative as from ……2…… and declare that I am not disqualified in terms of section 49 of the Co-operatives Act, 2005, as amended for the appointment.

☐ ***B CHANGE OF NAME OF FIRM OF AUDITORS/INDEPENDENT REVIEWERS**

The firm ……has with effect from……..2……changed its name and will in future be known as……

Date……2……..

Signature of auditor/independent reviewer……

Profession…….....

Practice number……

Office address…….

…….

Postal address……

PART II

(To be completed by auditor/independent reviewer concerned 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**

I,……....resign as auditor/independent reviewer of the above-mentioned and declare that:-

☐ (a) As at the date of this notice I have no reason to believe that a reportable irregularity as defined in Section 1 of the Auditing Profession Act, (Act 26 of 2005) has taken place, or is taking place;

☐ (b) I reported a reportable irregularity to the Independent Regulatory Board for Auditors on (insert date) ……2……. in terms of Section 45 of the Auditing Profession Act, 2005 (Act 26 of 2005)

(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).

Date……2……..

Signature of auditor/independent reviewer……

Profession…….....

Practice number……

PART III

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

***D STATEMENT**

The auditor/independent reviewer of the above-mentioned co-operative was removed/not re-appointed in terms of the Co-operatives Act, 2005 as amended on …..... 2…….

.

Date ……..…2…….....

Signature……..(Director/secretary/manager/office

Full names of signatory……..

Position held in co-operative…….....