

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 from2..... 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 firmhas 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 on2.....

Date2.....
 Signature.....(Director/secretary/manager/office
 Full names of signatory.....
 Position held in co-operative.....