



# Application for consent from ASIC to remove an auditor of an Australian financial services licensee

Refer to Australian Securities and Investments Commission (ASIC) Regulatory Guide 26 and the attached Guide before completing this form. If there is insufficient space in any section of the form, you may copy the relevant page(s) and submit as part of this lodgement.

## AFS licence details

AFS licence number

AFS licence name

Office, unit, level, or PO Box number

Street number and Street name

Suburb/City

State/Territory

Postcode

Country (if not Australia)

## Lodgement details

**Who should ASIC contact if there is a query about this form?**

Firm/organisation

Contact name/position description

ASIC registered agent number (if applicable)

Telephone number (during business hours)

Email address

Postal address

Suburb/City

State/Territory

Postcode

## 1 Auditor details

Tick one box

Indicate type of auditor being removed

ASIC registered company auditor  
complete **Section 1**

OR

Firm of auditors  
complete **Section 2**

# 1 Continued... Auditor details

Complete either Section 1 or Section 2 and then provide address

## Section 1

### ASIC registered company auditor

ASIC registered company auditor number (for individual auditor or authorised audit company)

Family name

Given names

OR

Authorised audit company name

ACN/ABN

## Section 2

### Firm of auditors

Name of firm

ABN

### Address

Office, unit, level, or PO Box number

Street number and Street name

Suburb/City

State/Territory

Postcode

Country (if not Australia)

Provide for individual auditor, Company or firm

# 2 Statement by the Australian financial services licensee

You must declare that the following statements are true for the Australian financial services licensee after making proper enquiries.

You must be authorised to sign on behalf of the Australian financial services licensee.

Declaration

I apply for ASIC's consent to remove the auditor of the above named Australian financial services licensee and declare that, other than stated in an annexure to this application:

- there are no disagreements with the auditor and the Australian financial services licensee (as defined in RG 26).
- there are no circumstances or matters connected with the auditor ceasing to hold office which should be brought to ASIC's attention.
- there are no reasons that give rise to an inability to complete any audit under the Corporations Act 2001 or the National Consumer Credit Protection Regulations 2010.
- the Australian financial services licensee has notified the auditor in writing of its intention to seek ASIC consent to remove the auditor.

Reason for removal

Tick one box only

The reasons for the application are set out:

below

in an annexure marked

(indicate identifying letter or symbol used to mark annexure)

Other applications

I have also submitted an application to replace (tick if applicable):

this auditor as the trust account auditor for the Australian credit licence that I hold.

### 3 Additional information

The AFS licensee's resolution will be a resolution of: the directors or members of a body corporate, the partners of a partnership, natural person trustees of a trust or an individual who is the licensee whichever is applicable.

I attach the following information in annexure marked  of  pages.

- a signed copy of the resolution of the Australian financial services licensee approving the appointment of the proposed auditor, subject to ASIC's consent to the removal.
- a statement in writing from the outgoing auditor that:
  - all matters that require reporting by the auditor to ASIC under all relevant legislative requirements (ie section 990K, section 311 for all companies under the Corporations Act 2001, and section 104 matters under the National Consumer Credit Protection Act 2009) have been reported to ASIC at the date of this application and any further such matters which come to their attention before the auditor's removal will be reported to ASIC.
  - there are no disagreements between the auditor and the Australian financial services licensee (as defined in RG 26).
  - there is no evidence of opinion shopping (as defined in RG 26).
  - there are no circumstances or matters connected with the auditor ceasing to hold office which should be brought to ASIC's attention.
  - there are no reasons that give rise to an inability to complete any audit under the Corporations Act 2001 or the National Consumer Credit Protection Regulations 2010.
- confirmation in writing from the proposed replacement auditor stating that they are prepared to accept the appointment subject to ASIC's consent to the removal and, if the change is close to the reporting deadline, they have the ability to conduct an effective audit before the reporting deadline.

### Signature

Refer to Guide for details on eligible signatories.

To the best of my knowledge, the information in this form and annexures is true and complete (it is an offence to provide false or misleading information to ASIC).

Name

Capacity

- director  
 secretary  
 partner  
 trustee  
 natural person licensee  
 local agent  
 other, please specify

Signature

Entity name (if entity acting as local agent)

Date signed

/   /    
[D] [D] [M] [M] [Y] [Y]

### Lodgement

Send completed and signed forms to:  
Australian Securities and Investments Commission,  
PO Box 4000, Gippsland Mail Centre VIC 3841.

#### For more information

Web [www.asic.gov.au](http://www.asic.gov.au)  
Need help? [www.asic.gov.au/question](http://www.asic.gov.au/question)  
Telephone 1300 300 630

# Guide: Application for consent from ASIC to remove an auditor of an Australian financial services licensee

If there is insufficient space in any section of the form, you may photocopy the relevant page(s) and submit as part of this lodgement.

<b>Signature</b>	<p>This form must be signed by the person authorised by the Australian financial services (AFS) licensee.</p> <table border="1"> <thead> <tr> <th>Entity</th> <th>Signatory</th> </tr> </thead> <tbody> <tr> <td>Partnership comprised of individuals</td> <td>Any one of the individual partners</td> </tr> <tr> <td>Partnership comprised of both individuals and companies</td> <td>Any one of the individual partners or a director or secretary of one of the companies</td> </tr> <tr> <td>Multiple trustees</td> <td>Any one of the trustees, or where the trustee is a body, a director or secretary of the body</td> </tr> <tr> <td>Proprietary company</td> <td>Director or secretary</td> </tr> <tr> <td>Foreign company</td> <td>Director or secretary or local agent</td> </tr> <tr> <td>Individual</td> <td>The individual</td> </tr> </tbody> </table>	Entity	Signatory	Partnership comprised of individuals	Any one of the individual partners	Partnership comprised of both individuals and companies	Any one of the individual partners or a director or secretary of one of the companies	Multiple trustees	Any one of the trustees, or where the trustee is a body, a director or secretary of the body	Proprietary company	Director or secretary	Foreign company	Director or secretary or local agent	Individual	The individual
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<b>Lodgement period</b>	As soon as practicable after the resolution is made to remove the auditor.														
<b>Lodgement fees</b>	Nil.														
<b>When to use this form</b>	<p>This form should only be used where the licensee is an individual, a partnership, a non-corporate trustee, foreign company or a proprietary company.</p> <p>Refer to Regulatory Guide 26 <i>Resignation, removal and replacement of auditors</i> (RG 26) for more information on removing an auditor of an Australian financial services licensee. RG 26 is available at <a href="http://www.asic.gov.au/rg">www.asic.gov.au/rg</a>.</p> <p>If the licensee is a public company, refer to RG 26.78 Note 1 for further details on removing an auditor.</p>														
<b>Timing</b>	<p>ASIC's consent to an auditor's removal cannot be backdated. The removal can only take effect on the day that ASIC grants its consent.</p> <p>Do not proceed on the assumption that ASIC's consent will automatically be granted.</p> <p>If ASIC does not grant its consent to the removal, the existing auditor will continue to hold office.</p>														
<b>Procedure</b>	<p>Send the form and any annexures required to: Australian Securities &amp; Investments Commission PO Box 4000 Gippsland Mail Centre VIC 3841</p> <p>ASIC will advise the licensee in writing of the result of the application.</p> <p>Within 14 days after the removal takes effect, the licensee is required to appoint another auditor if this has not already occurred and to lodge written notice specifying the name of the person or firm appointed and the date of their appointment. Form FS06 <i>Appointment of an auditor of an Australian financial services licensee</i> is the approved form for this purpose; it can be lodged online through the AFS licensee portal at <a href="http://www.asic.gov.au">www.asic.gov.au</a>.</p> <p>If the Australian financial services licensee is a credit licensee and maintains one or more trust accounts, the licensee should apply for approval to replace the trust account auditor using Form CL17 <i>Australian Credit Licence - Application for approval from ASIC to replace a trust account auditor</i>.</p>														
<b>Removing the auditor of a licensee that is a proprietary company</b>	Where the licensee is a proprietary company, the auditor will also need to be removed in accordance with s329 if the auditor was appointed to audit the company's financial report. Refer to RG 26.78, Note 2 for further details.														

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## How to provide additional information

### Annexures

You may alternately submit annexures as part of this lodgement.

To make any annexure conform to the regulations, you must

1. use A4 size paper of white or light pastel colour with a margin of at least 10mm on all sides
2. show the company name and ACN or ARBN
3. number the pages consecutively
4. print or type in BLOCK letters in dark blue or black ink so that the document is clearly legible when photocopied
5. mark the annexure with an identifying letter or symbol eg a,b,c or 1,2,3 etc.
6. endorse the annexure with the words:  
*This annexure (mark) of (number) pages referred to in form (form number and title)*
7. sign and date the annexure

The annexure must be signed by the same person(s) who signed the form.

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## Privacy

The information provided to ASIC in this form may include personal information. Please refer to our privacy policy ([www.asic.gov.au/privacy](http://www.asic.gov.au/privacy)) for information about how we handle your personal information, your rights to seek access to and correct personal information, and to complain about breaches of your privacy.

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## Lodgement

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### For more information

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