



ASIC

User guide

Registered Agent Portal

How to lodge financial statements and reports with ASIC

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

How to lodge financial statements and reports with ASIC

Financial statements and reports must be lodged each year by:

- public companies
- a Tier 2 public company limited by guarantee
- registered schemes
- large proprietary companies
- foreign-controlled small proprietary companies
- small proprietary or small company limited by guarantee that is requested by ASIC, and
- trusts.

This guide covers how to complete the Form 388, appointing an auditor and attaching financial statements and reports.

This form can also be used:

- to notify the appointment of an auditor to the company (but not a scheme) when lodging financial statements and reports, or
- when amending previously lodged financial statements and reports.

Your financial statements and reports should be in either TIF, PDF or RTF format in order to be attached to this form.

The system allows up to 5 attachments.

The maximum file size for each attachment is 10MB. File sizes vary depending on the type of file being used; some files provide the user with the option of reducing the file size. For information on reducing the file size refer to your software support.

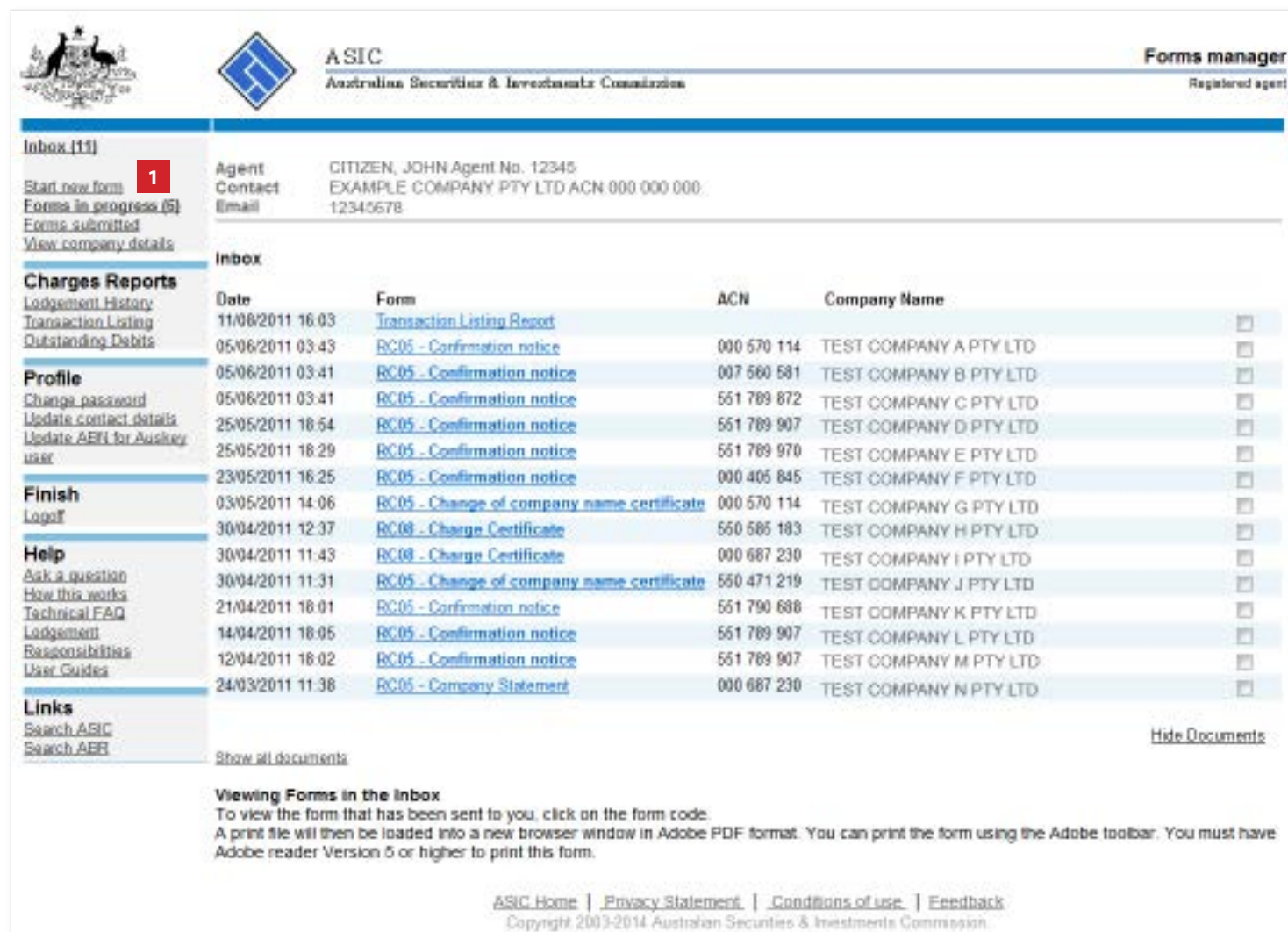
For security reasons ASIC rejects PDF documents containing encrypted data, active content (eg. JavaScript, PostScript), external references and PDF documents with attached objects or executables

You will need to log in to your [online account](#) before you begin.

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

Start transaction

- Once logged in, select **Start new form** in the left hand menu.



The screenshot shows the ASIC Forms manager interface. The left-hand menu includes options like 'Inbox (11)', 'Start new form', 'Forms in progress (5)', 'Forms submitted', and 'View company details'. The 'Start new form' option is highlighted with a red box containing the number '1'. The main content area displays the user's profile information (Agent: CITIZEN, JOHN Agent No. 12345; Contact: EXAMPLE COMPANY PTY LTD ACN 000 000 000; Email: 12345678) and a list of forms in the inbox. The inbox table has columns for Date, Form, ACN, and Company Name. The first form is 'Transaction Listing Report' dated 11/08/2011 16:03. Below the table are links for 'Show all documents' and 'Hide Documents'. At the bottom, there is a section titled 'Viewing Forms in the Inbox' with instructions on how to view and print the forms.

Date	Form	ACN	Company Name
11/08/2011 16:03	Transaction Listing Report		
05/06/2011 03:43	RC05 - Confirmation notice	000 570 114	TEST COMPANY A PTY LTD
05/06/2011 03:41	RC05 - Confirmation notice	007 560 581	TEST COMPANY B PTY LTD
05/06/2011 03:41	RC05 - Confirmation notice	551 789 872	TEST COMPANY C PTY LTD
25/05/2011 18:54	RC05 - Confirmation notice	551 789 907	TEST COMPANY D PTY LTD
25/05/2011 18:29	RC05 - Confirmation notice	551 789 970	TEST COMPANY E PTY LTD
23/05/2011 16:25	RC05 - Confirmation notice	000 405 845	TEST COMPANY F PTY LTD
03/05/2011 14:06	RC05 - Change of company name certificate	000 570 114	TEST COMPANY G PTY LTD
30/04/2011 12:37	RC08 - Charge Certificate	550 585 183	TEST COMPANY H PTY LTD
30/04/2011 11:43	RC08 - Charge Certificate	000 687 230	TEST COMPANY I PTY LTD
30/04/2011 11:31	RC05 - Change of company name certificate	550 471 219	TEST COMPANY J PTY LTD
21/04/2011 18:01	RC05 - Confirmation notice	551 790 688	TEST COMPANY K PTY LTD
14/04/2011 18:05	RC05 - Confirmation notice	551 789 907	TEST COMPANY L PTY LTD
12/04/2011 18:02	RC05 - Confirmation notice	551 789 907	TEST COMPANY M PTY LTD
24/03/2011 11:38	RC05 - Company Statement	000 687 230	TEST COMPANY N PTY LTD

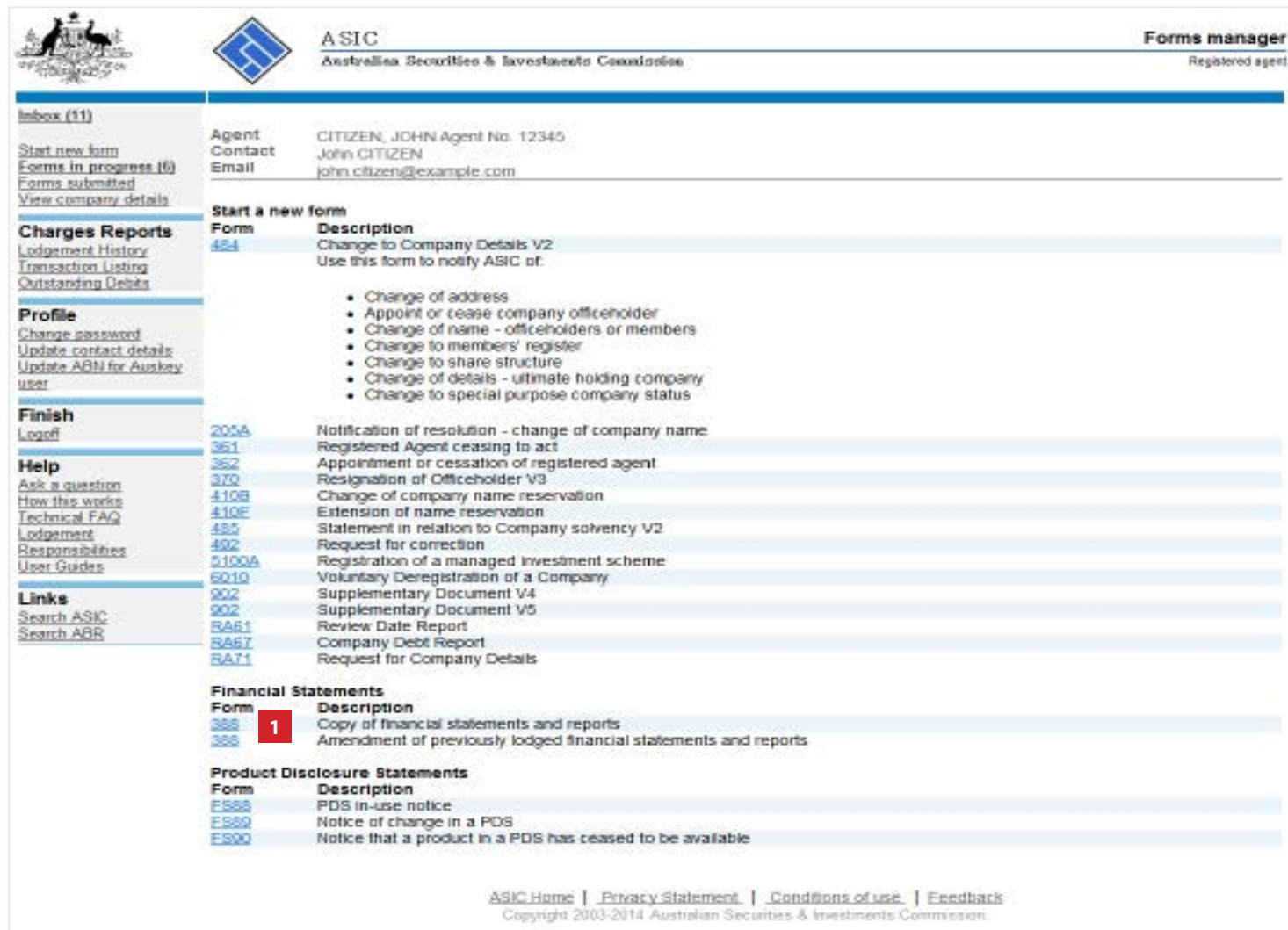
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Select form type

- From the list of available forms, select **388 - Copy of financial statements and reports**.

Note: if you are lodging an amendment to previously lodged financial statements and reports, select **388 - Amendment of previously lodged financial statements and reports**. Confirm the company and the original document you are amending, and go to **page 24**.



The screenshot shows the ASIC Forms manager interface. At the top, there are logos for the Australian Government and ASIC (Australia Securities & Investments Commission). The page title is "Forms manager" and "Registered agent".

On the left side, there is a navigation menu with sections: "Inbox (11)", "Start new form", "Forms in progress (6)", "Forms submitted", "View company details", "Charges Reports", "Lodgement History", "Transaction Listing", "Outstanding Debts", "Profile", "Change password", "Update contact details", "Update ARN for Auskey user", "Finish", "Logout", "Help", "Ask a question", "How this works", "Technical FAQ", "Lodgement", "Responsibilities", "User Guides", "Links", "Search ASIC", and "Search ARR".

The main content area displays a table of forms. The table has two columns: "Form" and "Description".

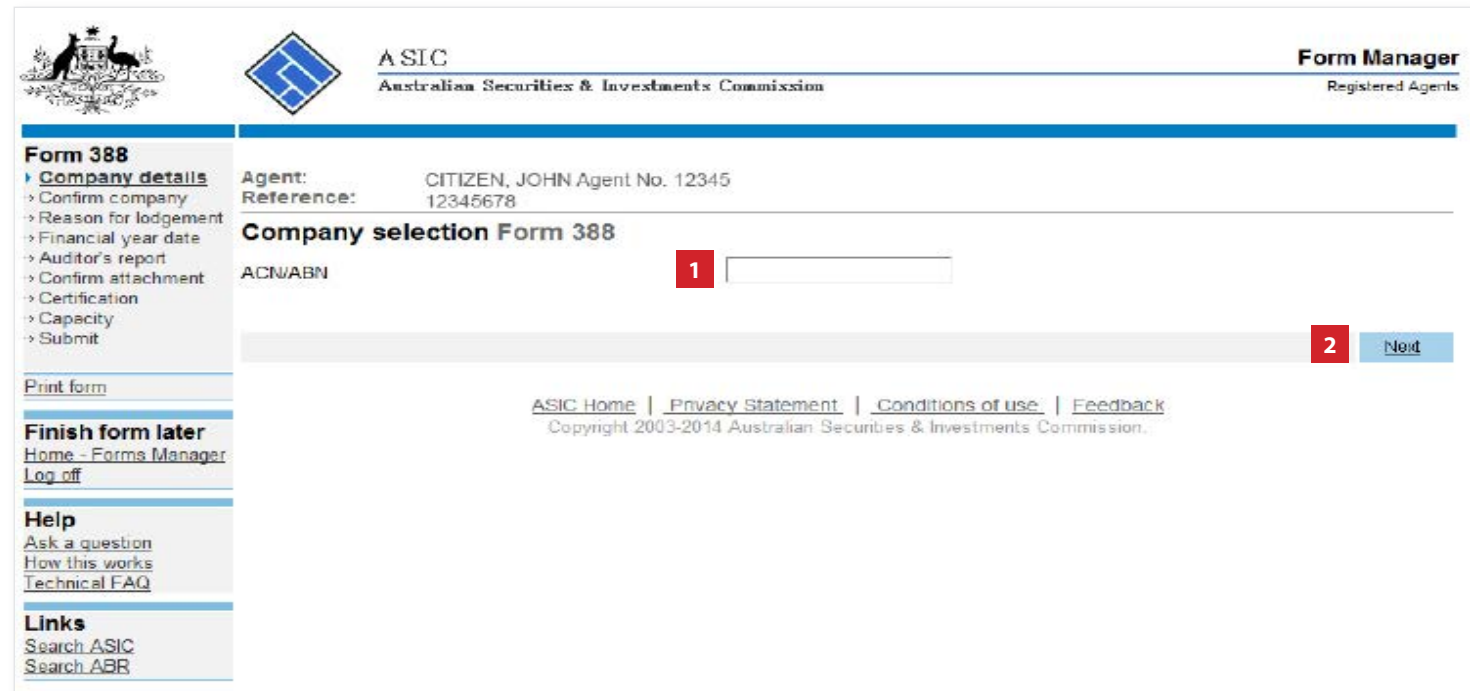
Form	Description
484	Change to Company Details V2 Use this form to notify ASIC of: <ul style="list-style-type: none"> Change of address Appoint or cease company officeholder Change of name - officeholders or members Change to members' register Change to share structure Change of details - ultimate holding company Change to special purpose company status
200A	Notification of resolution - change of company name
361	Registered Agent ceasing to act
362	Appointment or cessation of registered agent
370	Resignation of Officeholder V3
410B	Change of company name reservation
410E	Extension of name reservation
485	Statement in relation to Company solvency V2
492	Request for correction
2100A	Registration of a managed investment scheme
6010	Voluntary Deregistration of a Company
902	Supplementary Document V4
902	Supplementary Document V5
BA61	Review Date Report
BA67	Company Debt Report
BA71	Request for Company Details
Financial Statements	
Form	Description
388	Copy of financial statements and reports
388	Amendment of previously lodged financial statements and reports
Product Disclosure Statements	
Form	Description
ES88	PDS in-use notice
ES89	Notice of change in a PDS
ES90	Notice that a product in a PDS has ceased to be available



At the bottom of the page, there are links for "ASIC Home", "Privacy Statement", "Conditions of use", and "Feedback". The copyright notice reads "Copyright 2003-2014 Australian Securities & Investments Commission".

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Enter the company ACN/ABN

1. Enter the **ACN/ABN** of the relevant company.
2. Select **Next** to continue.



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Australian Securities & Investments Commission

Form Manager
Registered Agents

Form 388

- ▶ **Company details**
- ▶ Confirm company
- ▶ Reason for lodgement
- ▶ Financial year date
- ▶ Auditor's report
- ▶ Confirm attachment
- ▶ Certification
- ▶ Capacity
- ▶ Submit

Agent: CITIZEN, JOHN Agent No. 12345
Reference: 12345678

Company selection Form 388

ACN/ABN 1

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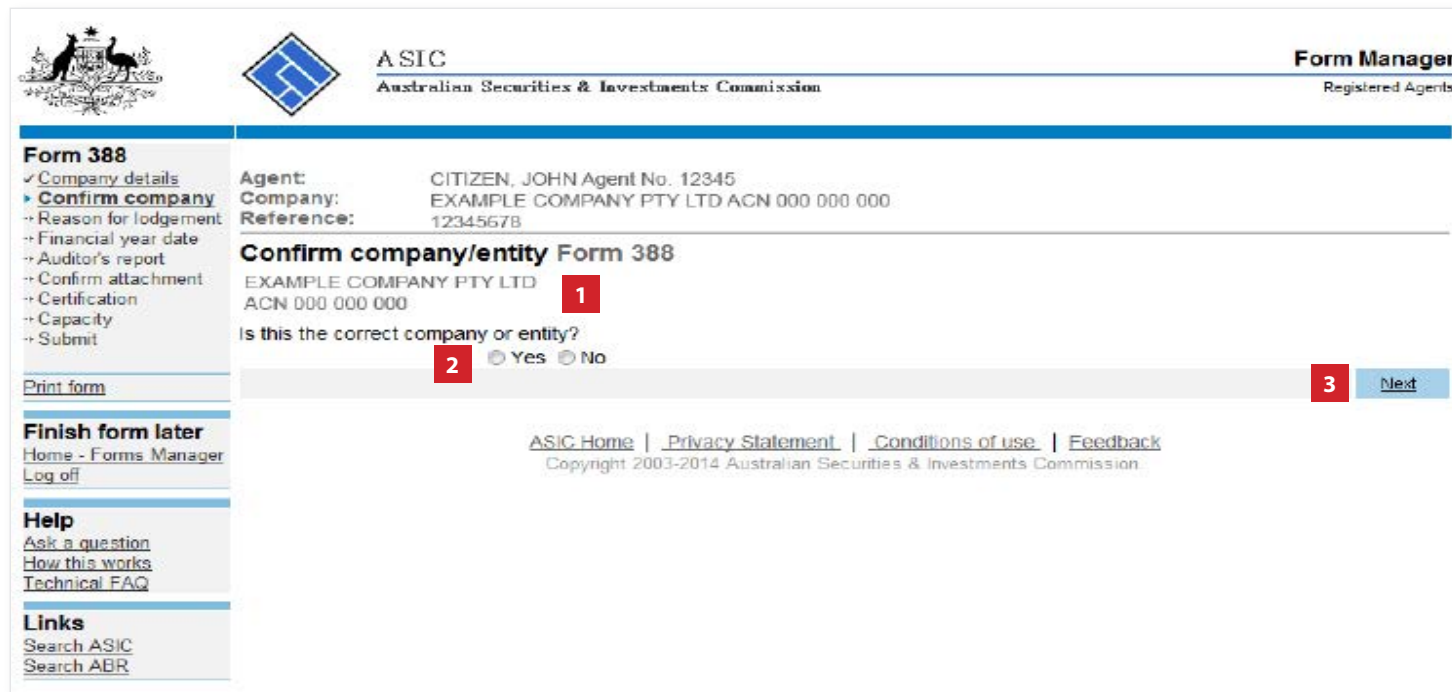
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Confirm company details

1. Review the company details.
2. Select **Yes** to confirm the company information is correct.
3. Select **Next** to continue.



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Australian Securities & Investments Commission

Form Manager
Registered Agents

Form 388

- ✓ Company details
- ▶ **Confirm company**
- Reason for lodgement
- Financial year date
- Auditor's report
- Confirm attachment
- Certification
- Capacity
- Submit

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Agent: CITIZEN, JOHN Agent No. 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
Reference: 12345678

Confirm company/entity Form 388
EXAMPLE COMPANY PTY LTD
ACN 000 000 000

Is this the correct company or entity?
 Yes No

Next

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Provide reason for lodgement

1. Select the **reason for lodgement** that best describes why you are lodging financial statements and reports.

Note: To help you make this decision, you may wish to refer to the links at the bottom of the page - 'What is a large proprietary company?' and 'What is a public company limited by guarantee who qualifies under Tier 2?'.

2. Select **Next** to continue.

Note:

If you selected 'A large proprietary company that is not a disclosing entity', go to **page 8**.

If you selected any of the other options, go to **page 9**.



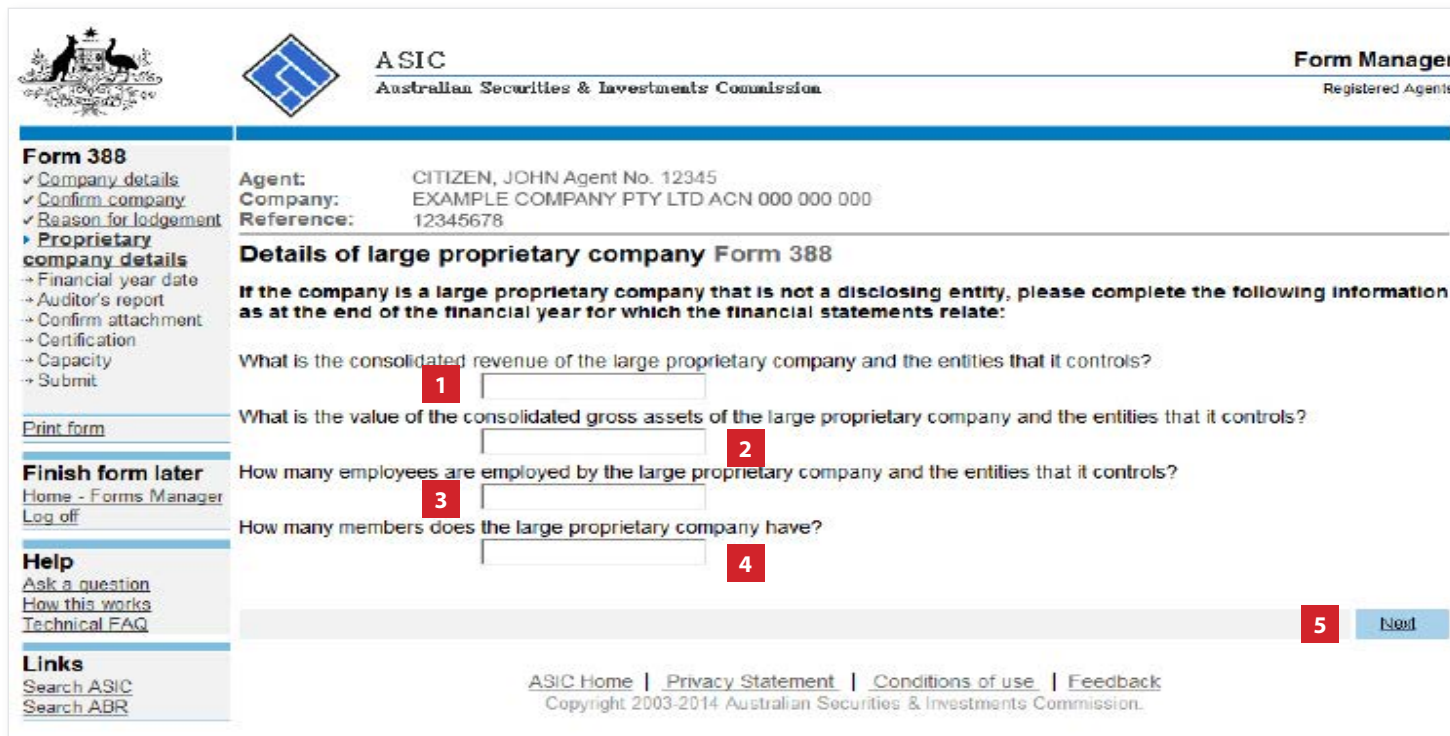
The screenshot shows the ASIC Form Manager interface for Form 388. The page title is 'Form 388' and the subtitle is 'Reason for lodgement Form 388'. The page content includes a navigation menu on the left, a header with the ASIC logo and 'Form Manager Registered Agents', and a main content area with a list of radio button options. A red box with the number '1' highlights the first option: 'A public company or a disclosing entity which is not a registered scheme or prescribed interest undertaking'. At the bottom right, a red box with the number '2' highlights the 'Next' button.

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

Provide large proprietary company details

Note: Don't include commas or decimal points when entering the following values.

1. Enter the **consolidated revenue** of the large proprietary company and the entities it controls.
2. Enter the value of the **consolidated gross assets** of the large proprietary company and the entities that it controls.
3. Enter how many **people are employed** by the large proprietary company and the entities it controls.
4. Enter the **number of members** the large proprietary company has.
5. Select **Next** to continue.



Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgement
- ▶ Proprietary company details
- Financial year date
- Auditor's report
- Confirm attachment
- Certification
- Capacity
- Submit

Print form

Finish form later

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 Reference: 12345678

Form Manager
Registered Agents

Details of large proprietary company Form 388

If the company is a large proprietary company that is not a disclosing entity, please complete the following information as at the end of the financial year for which the financial statements relate:

What is the consolidated revenue of the large proprietary company and the entities that it controls? **1**

What is the value of the consolidated gross assets of the large proprietary company and the entities that it controls? **2**

How many employees are employed by the large proprietary company and the entities that it controls? **3**

How many members does the large proprietary company have? **4**

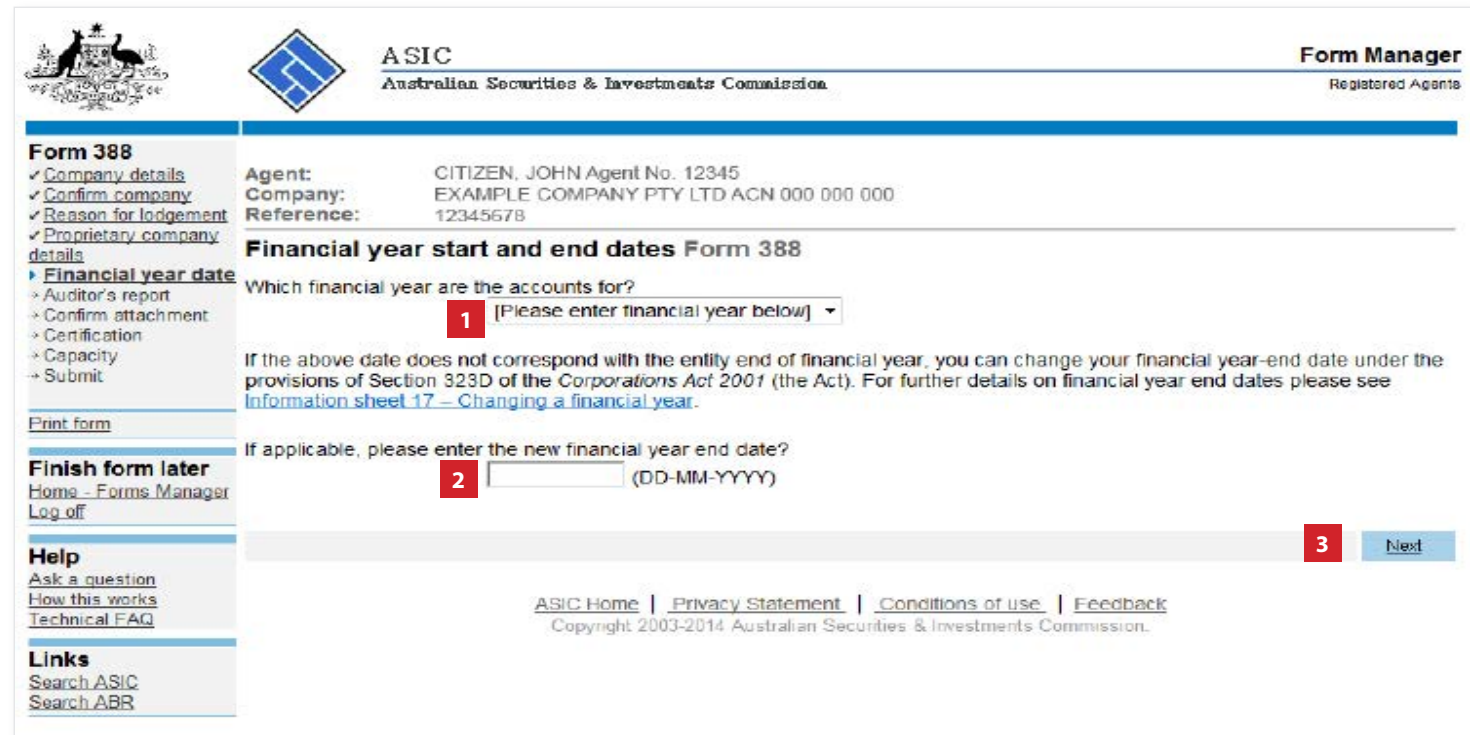
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Provide the financial year start and end dates

1. If the company has lodged a Form 388 for previous a financial year, you will be able to **select the financial year** to which this Form 388 applies from the drop-down list, or
2. If this is the first Form 388 lodged by this company, you will have to enter the new **financial year end date** in the text field.
3. Select **Next** to continue.



Form 388
✓ [Company details](#)
✓ [Confirm company](#)
✓ [Reason for lodgement](#)
✓ [Proprietary company details](#)
▶ **Financial year date**
▶ Auditor's report
▶ Confirm attachment
▶ Certification
▶ Capacity
▶ Submit

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Form Manager
Registered Agents

Agent: CITIZEN, JOHN Agent No. 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
Reference: 12345678

Financial year start and end dates Form 388

Which financial year are the accounts for?
1 [Please enter financial year below] ▼

If the above date does not correspond with the entity end of financial year, you can change your financial year-end date under the provisions of Section 323D of the *Corporations Act 2001* (the Act). For further details on financial year end dates please see [Information sheet 17 – Changing a financial year](#).

If applicable, please enter the new financial year end date?
2 (DD-MM-YYYY)

3 [Next](#)

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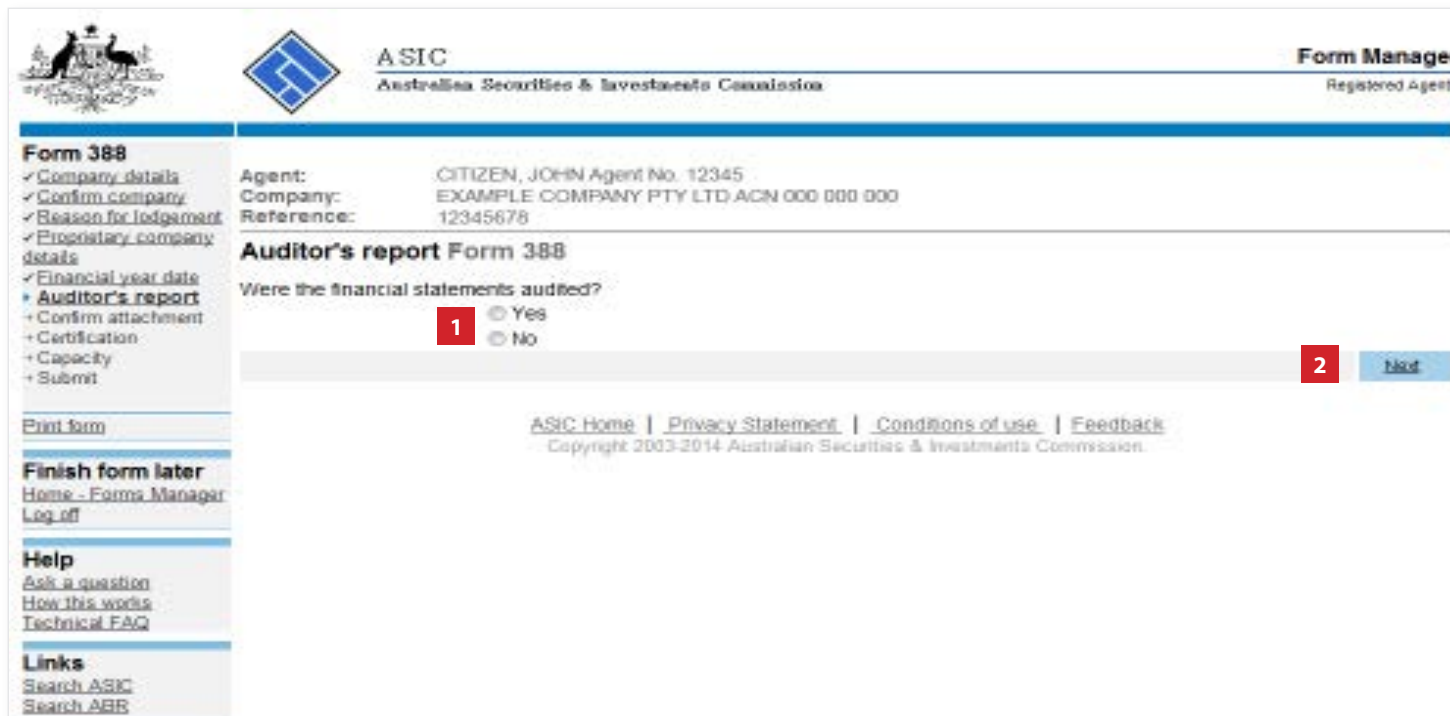
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Provide auditor's reports details

1. Select **Yes** or **No** to confirm if the financial statements were audited.

Note: if you select **No**, you will need to select **Yes** to the question that follows regarding a class order exemption. This means that a Form 336C *Order granting relief from accounting/auditing requirements* should be recorded by ASIC and/or a Form 382 should have been previously lodged advising of this exemption.

2. Select **Next** to continue.
3. If you selected **Yes** to this question, go to **page 11**.
4. If you selected **No** to this question, go to **page 24**.





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Form Manager
Registered Agents

Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgement
- ✓ Proprietary company details
- ✓ Financial year date
- **Auditor's report**
- + Confirm attachment
- + Certification
- + Capacity
- + Submit

Agent: CITIZEN, JOHN Agent No. 12345
 Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
 Reference: 12345678

Auditor's report Form 388

Were the financial statements audited?

Yes
 No

Next

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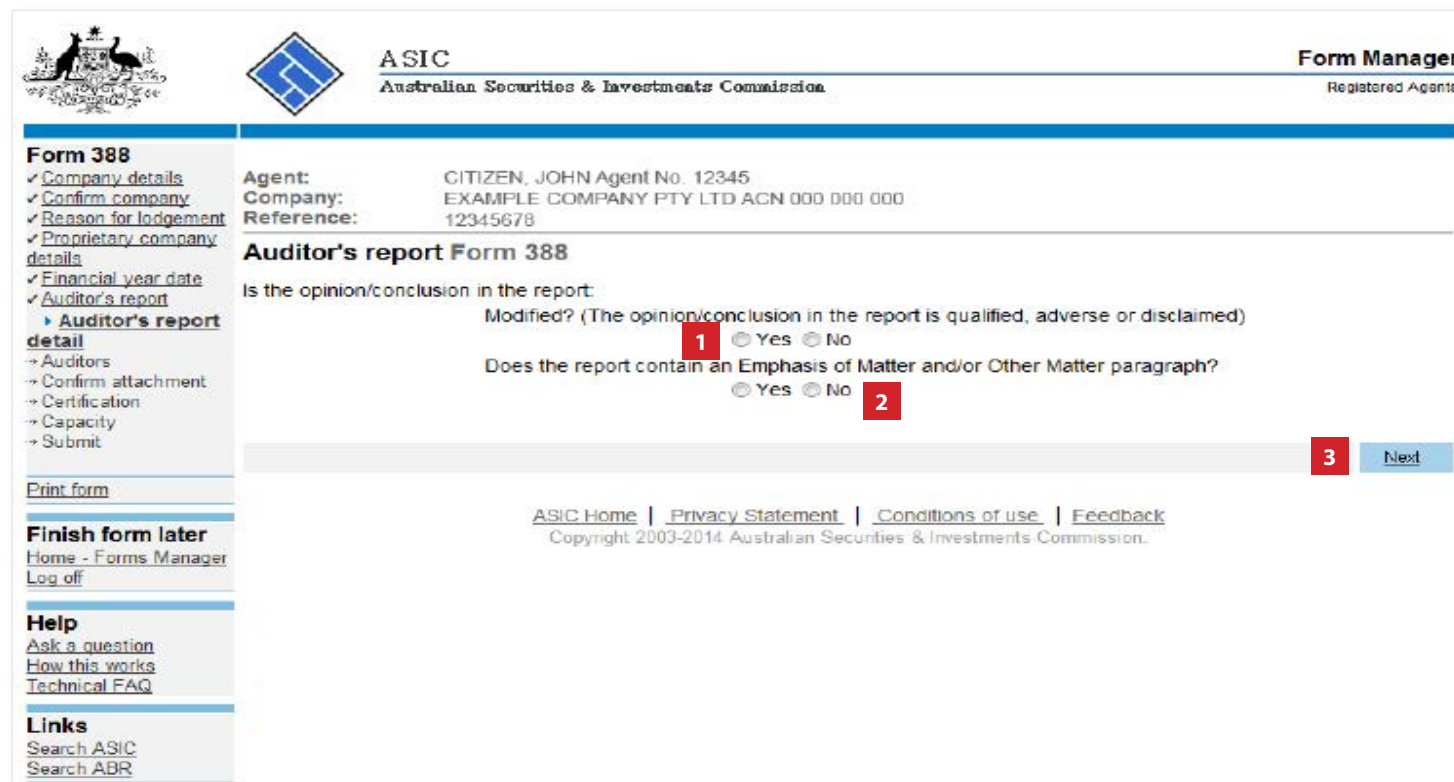
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Provide auditor's report details

1. Select **Yes** or **No** to confirm if the opinion/conclusion in the report was modified.
2. Select **Yes** or **No** to confirm if the report contains an Emphasis of Matter and/or Other Matter paragraph.
3. Select **Next** to continue.

Note: this guide follows the example of selecting **No** to both of these questions.



Form 388

- ✓ [Company details](#)
- ✓ [Confirm company](#)
- ✓ [Reason for lodgement](#)
- ✓ [Proprietary company details](#)
- ✓ [Financial year date](#)
- ✓ [Auditor's report](#)
- ▶ [Auditor's report detail](#)
- [Auditors](#)
- [Confirm attachment](#)
- [Certification](#)
- [Capacity](#)
- [Submit](#)

Agent: CITIZEN, JOHN Agent No. 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
Reference: 12345678

Auditor's report Form 388

Is the opinion/conclusion in the report:
 Modified? (The opinion/conclusion in the report is qualified, adverse or disclaimed)
 Yes No **1**

Does the report contain an Emphasis of Matter and/or Other Matter paragraph?
 Yes No **2**

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Review details of current auditor/s


1. Review the details of the **current auditor/s**.

Note: If this screen does not appear, this company does not have an auditor appointed. Go to **page 14**.

From this point you can:

2. appoint a new auditor (go to **page 13**), or
3. cease or replace an auditor (go to **page 20**), or
4. change address for an auditor (go to **page 18**), or
5. Select **Next** to continue if no changes are required (and go to **page 24**).





ASIC
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Form Manager
Registered Agents

Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgement
- ✓ Proprietary company details
- ✓ Financial year date
- ✓ Auditor's report
- ✓ Auditor's report detail
- **Auditors**
 - + Confirm attachment
 - + Certification
 - + Capacity
 - + Submit

Agent: CITIZEN, JOHN Agent No. 12345
 Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
 Reference: 12345678

Details of current auditor(s) Form 388

Name	Address	Date of appointment
EXAMPLE AUDITOR 1	1 EXAMPLE STREET CITY STATE 1234	01-07-2014

[CHANGE ADDRESS](#) **4**

2 [How to appoint a new auditor](#)
[How to cease or replace an auditor](#) **3**

[Print form](#) **5** [Next](#)

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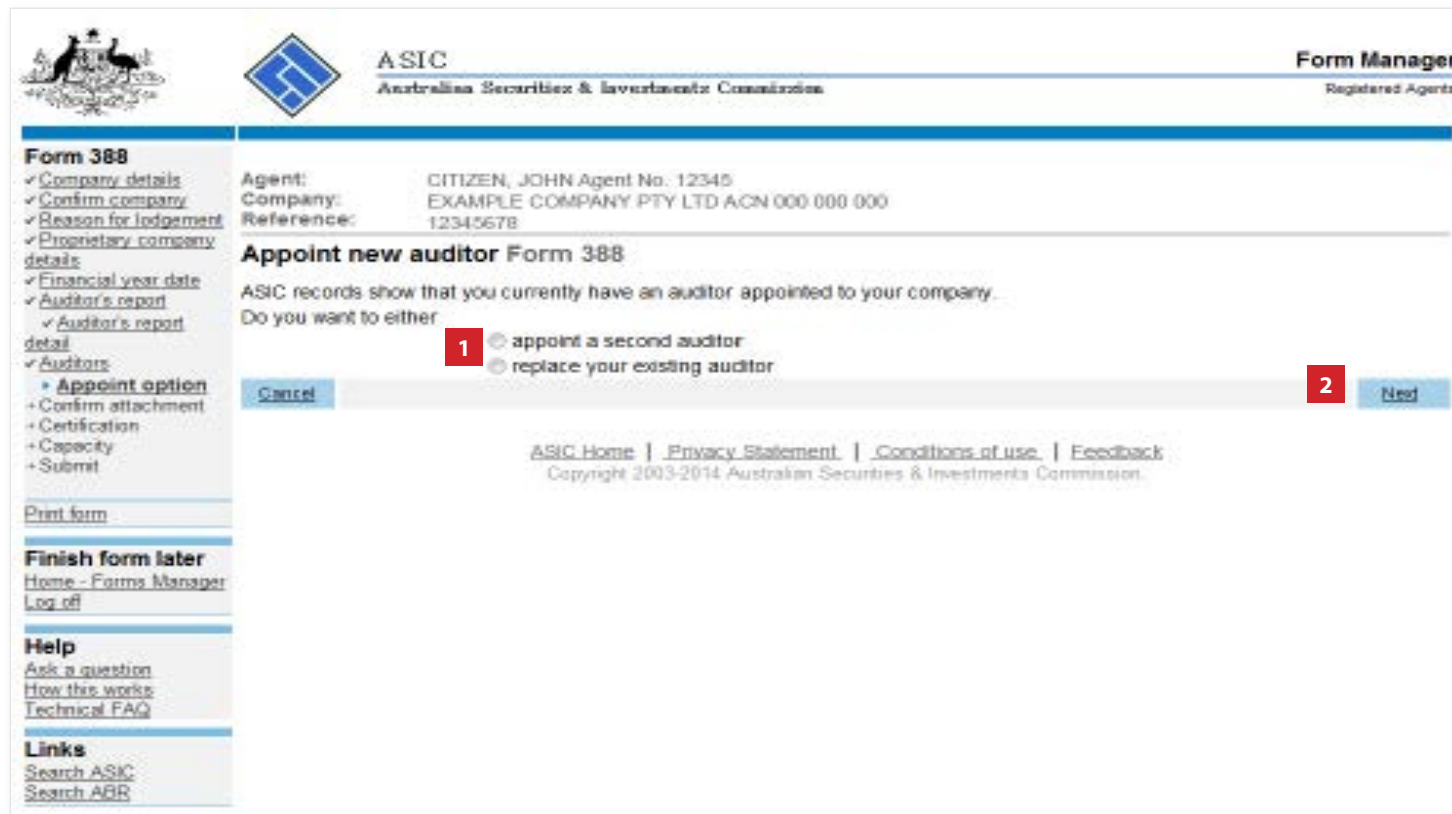
The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

Appoint a new auditor

1. Select whether you want to **appoint a second auditor** or **replace your existing auditor**.

Note: you can only appoint a second auditor if the date of appointment of the second auditor is the same as the existing auditor ASIC has recorded on the register.

2. Select **Next** to continue and go to **page 14** if you selected to appoint a second auditor, or **page 20** if you selected to replace your existing auditor.



Form 388
 ✓ Company details
 ✓ Confirm company
 ✓ Reason for lodgement
 ✓ Proprietary company details
 ✓ Financial year date
 ✓ Auditor's report
 ✓ Auditor's report detail
 ✓ Auditors
 • **Appoint option**
 + Confirm attachment
 + Certification
 + Capacity
 + Submit
 Print form

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Agent: CITIZEN, JOHN Agent No: 12345
 Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
 Reference: 12345678

Appoint new auditor Form 388
 ASIC records show that you currently have an auditor appointed to your company.
 Do you want to either

1 appoint a second auditor
 replace your existing auditor

[Cancel](#) [Next](#) 2

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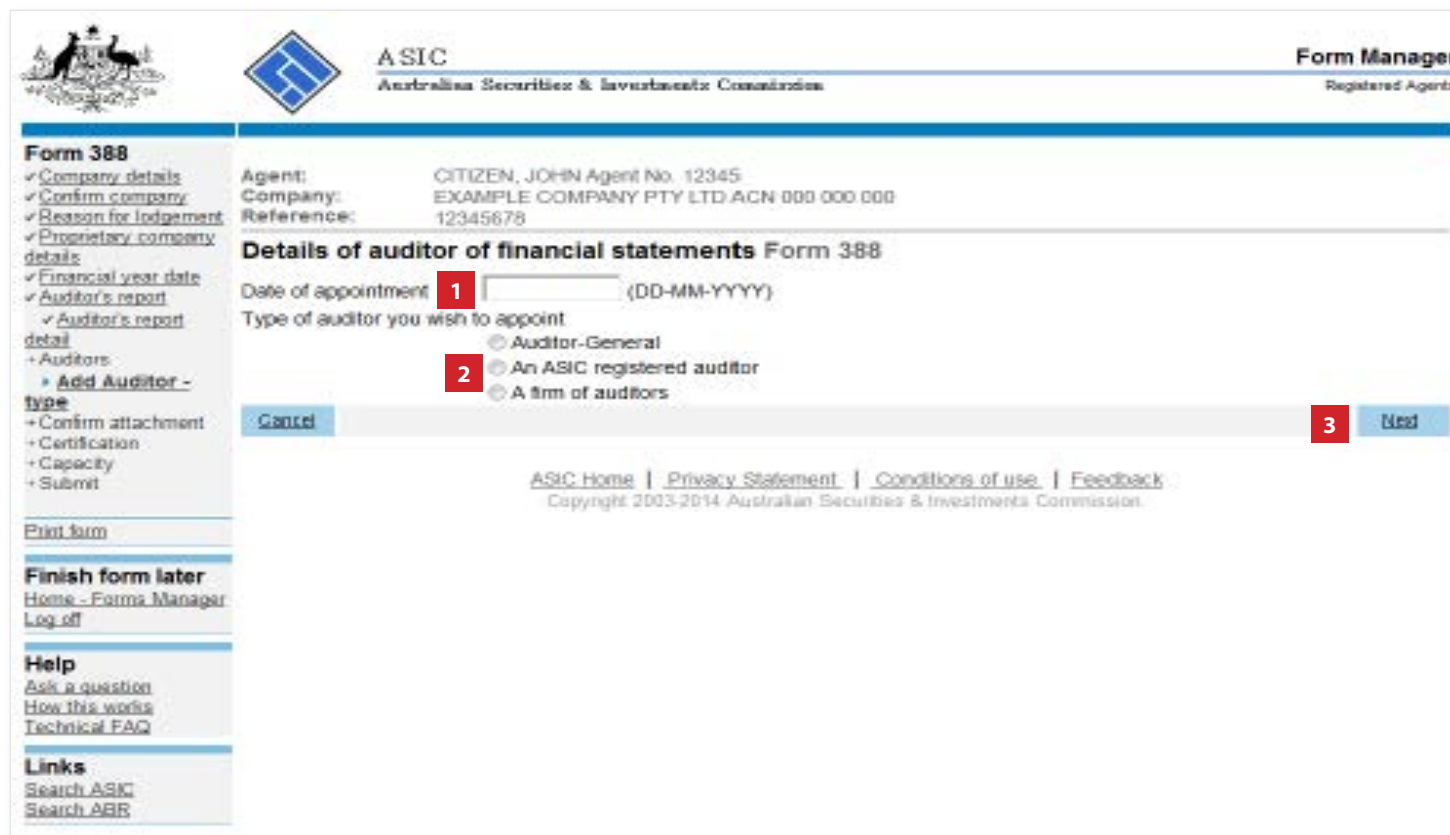
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Provide new auditor details

1. Enter the **date of appointment**.
2. Select the **type of auditor** you wish to appoint.
3. Select **Next** to continue.

Note: If you selected to appoint:

- **'Auditor-General'**, go to **page 15**, or
- **'An ASIC registered auditor'**, go to **page 16**, or
- **'A firm of auditors'**, go to **page 17**.





ASIC
 Australia Securities & Investments Commission

Form Manager
Registered Agents

Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgement
- ✓ Proprietary company details
- ✓ Financial year date
- ✓ Auditor's report
 - ✓ Auditor's report detail
 - + Auditors
 - + Add Auditor - type
 - + Confirm attachment
 - + Certification
 - + Capacity
 - + Submit

Agent: CITIZEN, JOHN Agent No. 12345
 Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
 Reference: 12345678

Details of auditor of financial statements Form 388

Date of appointment **1** (DD-MM-YYYY)

Type of auditor you wish to appoint

- Auditor-General
- 2** An ASIC registered auditor
- A firm of auditors

3

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Provide Auditor-General details

1. Select an **Auditor-General** from the drop-down list.
2. Select **Next** to continue and go to **page 18**.



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Registered Agents

Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgement
- ✓ Proprietary company details
- ✓ Financial year date
- ✓ Auditor's report
- ✓ Auditor's report detail
- ✓ Auditors
 - ✓ Add Auditor - type
 - + Auditor detail
 - Auditor Address
 - Confirm attachment
 - Certification
 - Capacity
 - Submit

Agent: CITIZEN, JOHN Agent No. 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
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Details of auditor of financial statements Form 388

Auditor-General **1** -- Select the following --

2 Cancel Next

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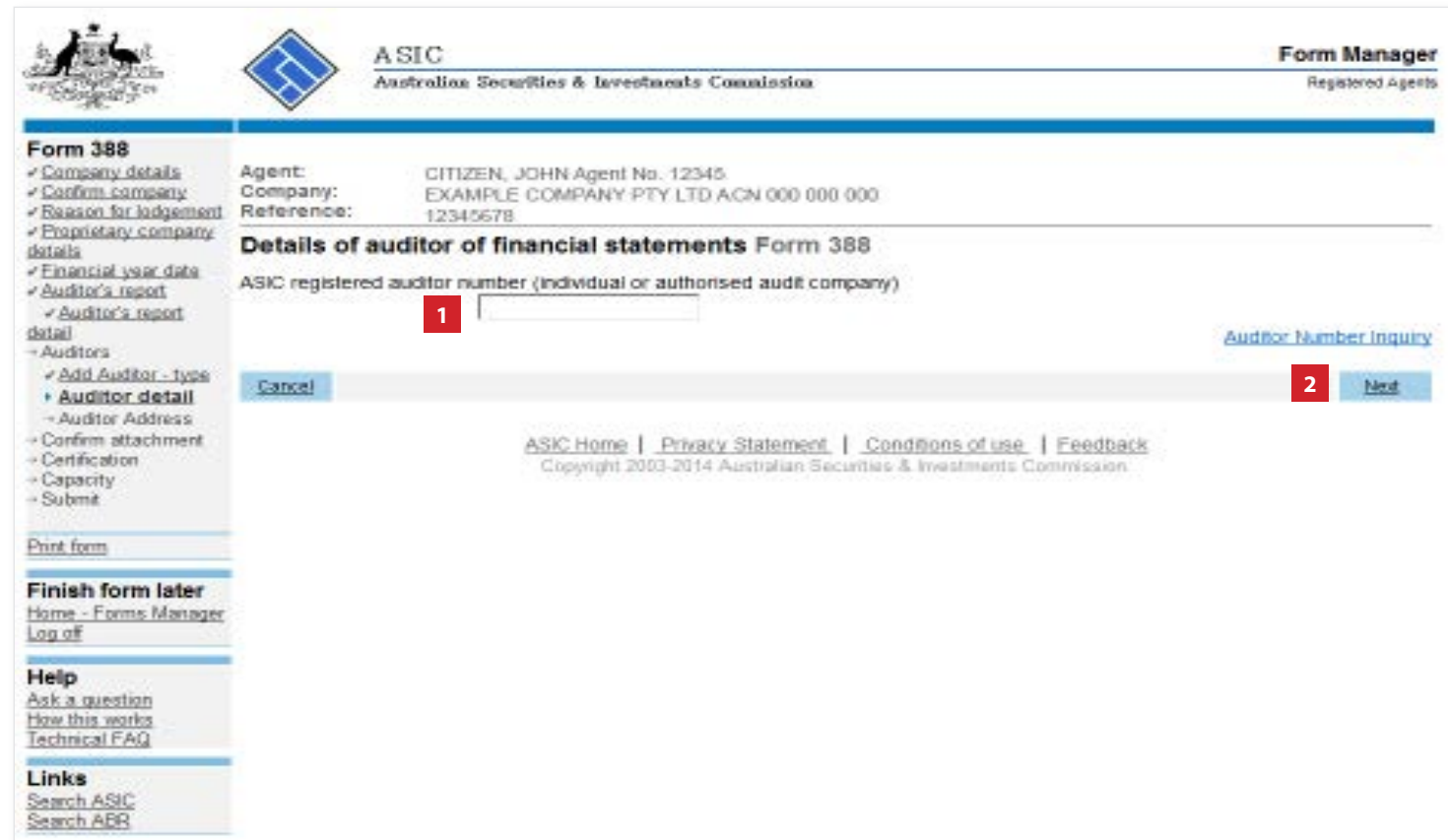
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Provide ASIC registered auditor details

1. Enter the **ASIC registered auditor number**.
2. Select **Next** to continue and go to **page 18**.



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Form Manager
Registered Agents

Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for judgement
- ✓ Proprietary company details
- ✓ Financial year data
- ✓ Auditor's report
 - ✓ Auditor's report detail
- Auditors
 - ✓ Add Auditor - type
 - + Auditor detail
 - Auditor Address
- Confirm attachment
- Certification
- Capacity
- Submit

Agent: CITIZEN, JOHN Agent No. 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
Reference: 12345678

Details of auditor of financial statements Form 388

ASIC registered auditor number (individual or authorised audit company)

1

[Auditor Number Inquiry](#)

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Provide firm of auditor details

1. Enter the **business name** of the firm of auditors.
2. Select **Next** to continue.



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Registered Agents

Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgement
- ✓ Proprietary company details
- ✓ Financial year data
- ✓ Auditor's report
 - ✓ Auditor's report detail
- ✓ Auditors
 - ✓ Add Auditor - type
 - **Auditor detail**
 - Auditor Address
 - Confirm attachment
 - Certification
 - Capacity
 - Submit

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Details of auditor of financial statements Form 388

Business Name

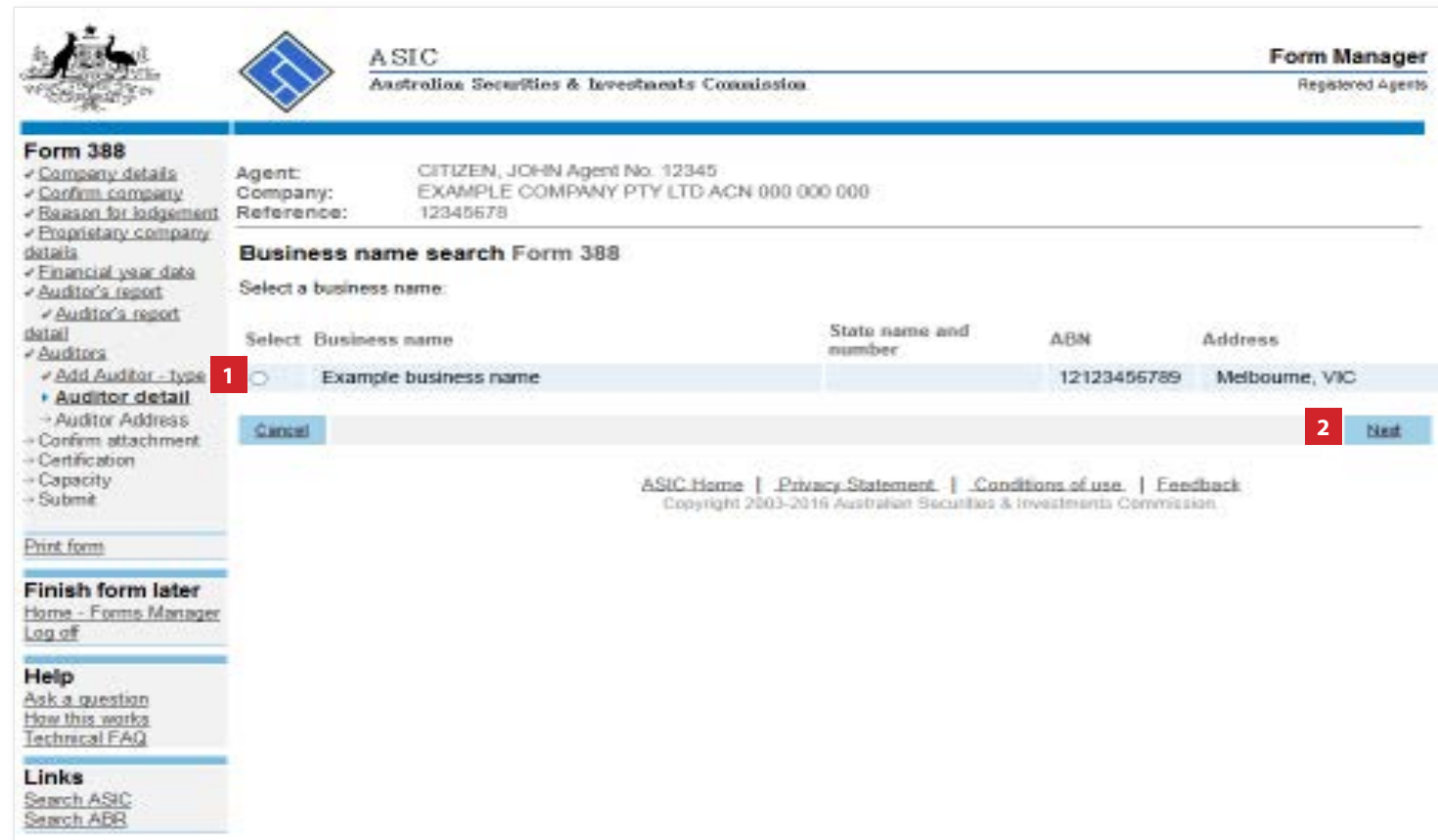
Cancel Next

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Business name search

1. Select the correct **business name** from the list.
2. Select **Next** to continue.



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Form Manager
Registered Agents

Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgement
- ✓ Proprietary company details
- ✓ Financial year data
- ✓ Auditor's report
 - ✓ Auditor's report detail
- ✓ Auditors
 - ✓ Add Auditor - type
 - Auditor detail
 - Auditor Address
 - Confirm attachment
 - Certification
 - Capacity
 - Submit

Agent: CITIZEN, JOHN Agent No: 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
Reference: 12345678

Business name search Form 388

Select a business name:

Select Business name	State name and number	ABN	Address
<input type="radio"/> Example business name		12123456789	Melbourne, VIC

Cancel 2 Next

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Print form

Finish form later
Home - Forms Manager
Log off

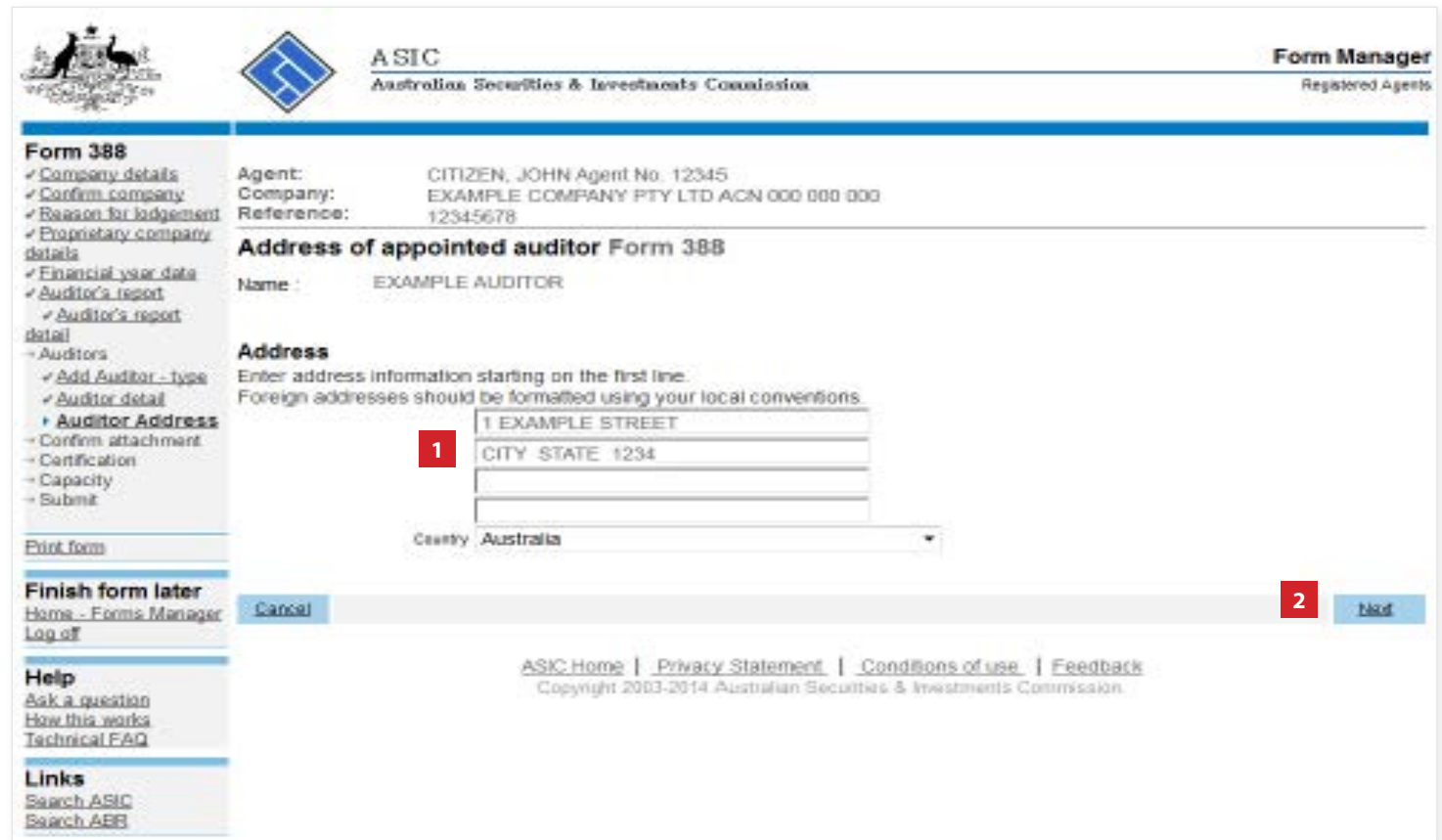
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Provide auditor details

1. Enter or review the auditor **address details**.
2. Select **Next** to continue when you are satisfied the address details are correct.



Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgement
- ✓ Proprietary company details
- ✓ Financial year data
- ✓ Auditor's report
 - ✓ Auditor's report detail
 - Auditors
 - ✓ Add Auditor - type
 - ✓ Auditor detail
 - **Auditor Address**
 - Confirm attachment
 - Certification
 - Capacity
 - Submit

Print form

Finish form later

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Agent: CITIZEN, JOHN Agent No. 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
Reference: 12345678

Address of appointed auditor Form 388

Name : EXAMPLE AUDITOR

Address

Enter address information starting on the first line.
Foreign addresses should be formatted using your local conventions.

1

1 EXAMPLE STREET
CITY STATE 1234

Country: Australia

2 **Next**

Cancel

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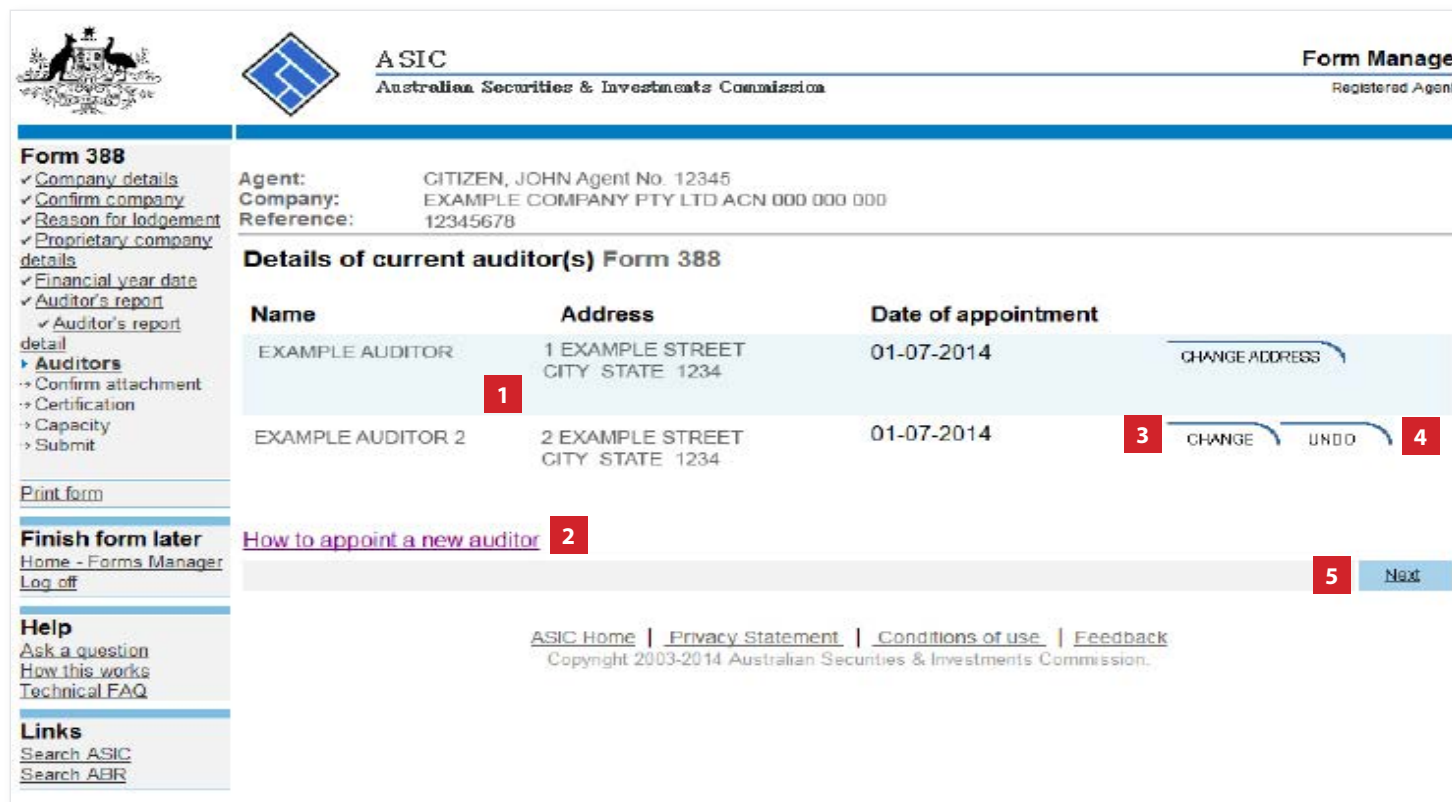
The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

Review auditor details

1. Review the **auditor details**. If you appointed a second auditor, both would now appear in the list.

From this point you can:

2. Appoint a new auditor (go back to **page 13**), or
3. Change any of the information that is displayed, or
4. Undo information that was previously entered, or
5. Select **Next** to continue if no further changes are required, and go to **page 24**.



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Australian Securities & Investments Commission

Form Manager
Registered Agents

Form 388

- ✓ [Company details](#)
- ✓ [Confirm company](#)
- ✓ [Reason for lodgement](#)
- ✓ [Proprietary company details](#)
- ✓ [Financial year date](#)
- ✓ [Auditor's report](#)
- ✓ [Auditor's report detail](#)
- ▶ **Auditors**
 - [Confirm attachment](#)
 - [Certification](#)
 - [Capacity](#)
 - [Submit](#)

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Agent: CITIZEN, JOHN Agent No. 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
Reference: 12345678

Details of current auditor(s) Form 388

Name	Address	Date of appointment	
EXAMPLE AUDITOR	1 EXAMPLE STREET CITY STATE 1234	01-07-2014	CHANGE ADDRESS
EXAMPLE AUDITOR 2	2 EXAMPLE STREET CITY STATE 1234	01-07-2014	CHANGE UNDO

[How to appoint a new auditor](#)

[Next](#)

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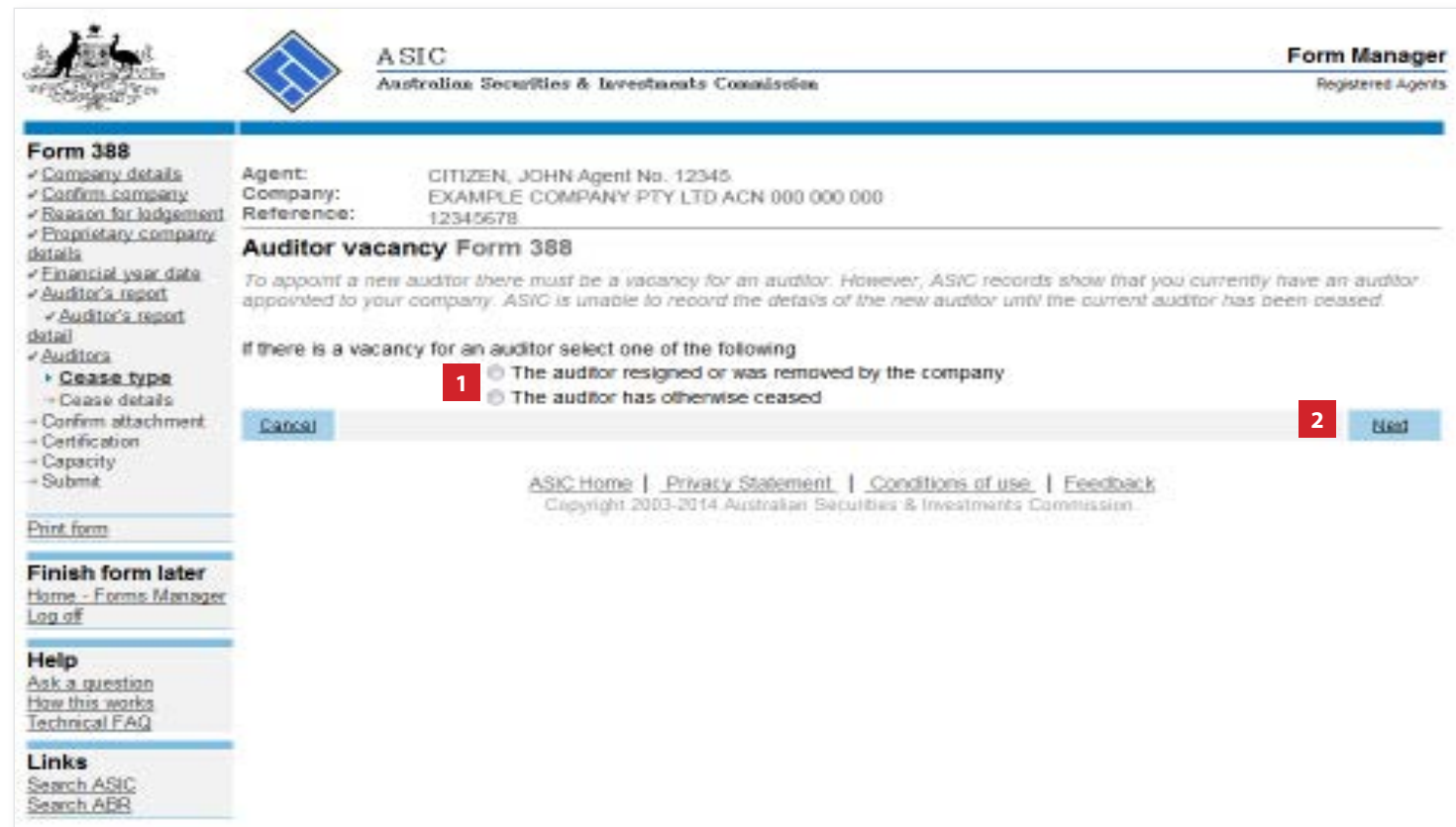
The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

Cease or replace an auditor

1. Select the **reason** why there is an auditor vacancy.
2. Select **Next** to continue.

Note: If the auditor resigned or was removed by the company, go to **page 21**.

If the auditor has otherwise ceased, go to **page 22**.



ASIC
Australian Securities & Investments Commission

Form Manager
Registered Agents

Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for judgement
- ✓ Proprietary company details
- ✓ Financial year data
- ✓ Auditor's report
 - ✓ Auditor's report detail
 - ✓ Auditors
 - **Cease type**
 - Cease details
 - Confirm attachment
 - Certification
 - Capacity
 - Submit

Agent: CITIZEN, JOHN Agent No. 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
Reference: 12345678

Auditor vacancy Form 388

To appoint a new auditor there must be a vacancy for an auditor. However, ASIC records show that you currently have an auditor appointed to your company. ASIC is unable to record the details of the new auditor until the current auditor has been ceased.

If there is a vacancy for an auditor select one of the following

The auditor resigned or was removed by the company

The auditor has otherwise ceased

[Cancel](#) [Next](#)

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Resignation/ removal of auditor details

1. Select **Yes** to acknowledge that you have read the information about how to correctly change the auditor details.
2. Enter the **ASIC registered auditor number**.
3. Enter either the ASIC registered auditor's:
 - **given and family names**, or
 - **company name and ACN**, or
 - **firm name**.
4. Enter the **auditor address details**.
5. Select **Next** to continue and go to **page 23**.

Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgement
- ✓ Proprietary company details
- ✓ Financial year data
- ✓ Auditor's report
 - ✓ Auditor's report detail
- ✓ Auditors
 - ✓ Cease type
 - **Cease details**
 - Confirm attachment
 - Certification
 - Capacity
 - Submit

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Agent: CITIZEN, JOHN Agent No. 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
Reference: 12345678

Resigned/Removed auditor details Form 388

Resignation

The company is required to lodge a [Form 315 Notification of resignation, removal or cessation of auditor](#) within 14 days of the receipt of the notice from the auditor.

NOTE: If the company holds an Australian financial services licence, the auditor is required to obtain ASIC consent prior to resigning from office.

Refer to [Information Sheet \(INFO 65\) Resignation of an auditor under the Corporations Act 2001 and s327\(5\) of the Corporations Act 2001](#).

Removal

A company may remove an auditor by a resolution at a general meeting; a copy of the notice of intention to remove must be lodged.

Refer to [Information Sheet \(INFO 62\) Removal of an auditor under the Corporations Act 2001 and Form 315 Notification of resignation, removal or cessation of auditor](#) and s329 Corporations Act 2001.

Continue lodging Form 388

You can continue to lodge Form 388. However, you are still required to correctly change your auditor details as outlined above. The information you enter on this screen about your current auditor will not be recorded on our register.

I acknowledge that I have read the information about how to correctly change the auditor details.

Yes

Enter the details of the auditor of your financial statements.

ASIC Registered Auditor Number

Given names

Family name

Or

Company Name

ABN/ACN

Or

Firm Name

Address

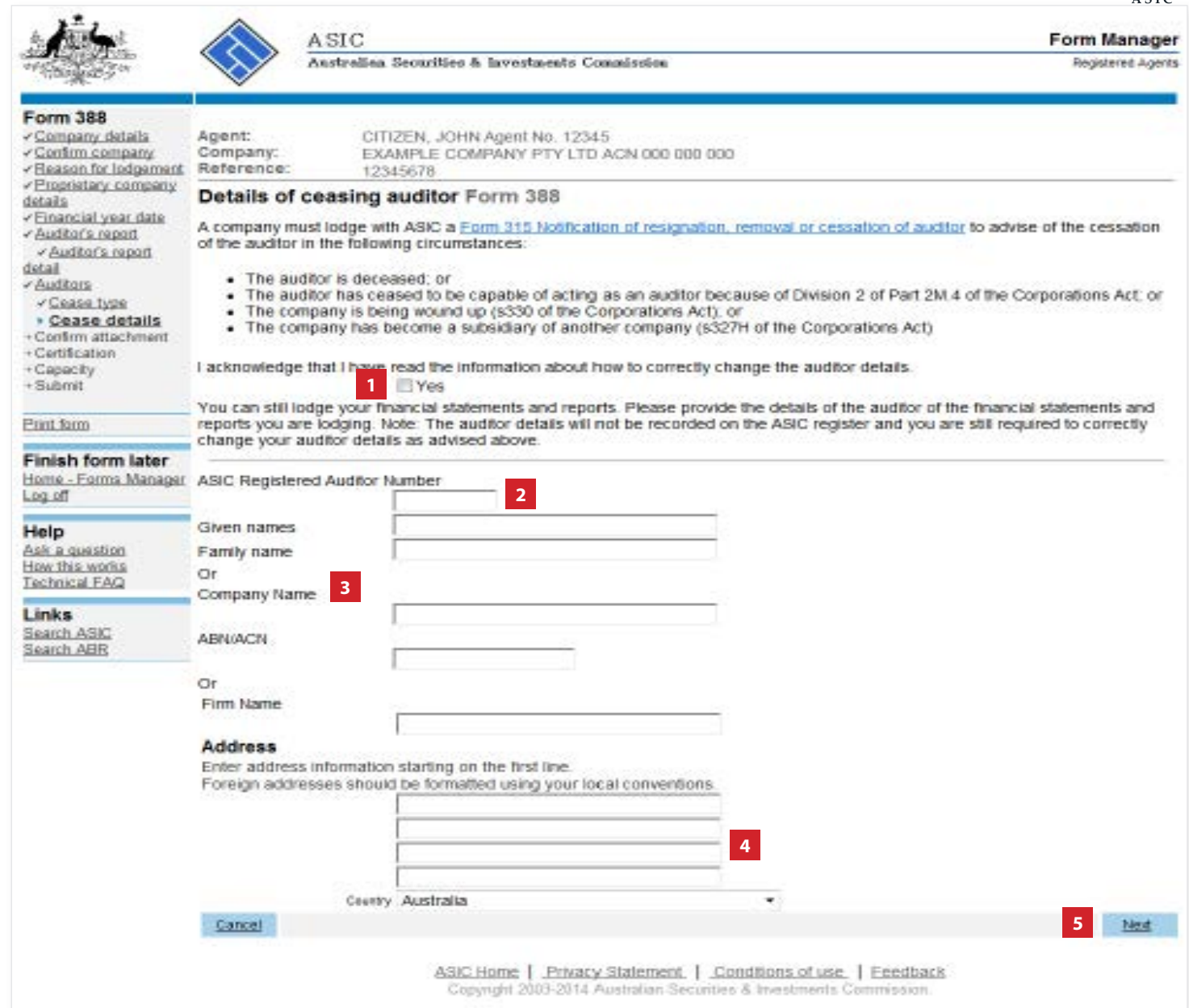
Enter address information starting on the first line.
Foreign addresses should be formatted using your local conventions.

Country: Australia

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

Details of ceasing auditor

1. Select **Yes** to acknowledge when you have read the information about how to correctly change the auditor details.
2. Enter the **ASIC registered auditor number**.
3. Enter the ASIC registered auditor's:
 - **given and family names**, or
 - **company name and ACN**, or
 - **firm name**.
4. Enter the **auditor address details**.
5. Select **Next** to continue.



Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgment
- ✓ Proprietary company details
- ✓ Financial year date
- ✓ Auditor's report
- ✓ Auditor's report detail
- ✓ Auditors
 - ✓ Cease type
 - **Cease details**
- + Confirm attachment
- + Certification
- + Capacity
- + Submit

Agent: CITIZEN, JOHN Agent No. 12345
 Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
 Reference: 12345678

Details of ceasing auditor Form 388

A company must lodge with ASIC a [Form 315 Notification of resignation, removal or cessation of auditor](#) to advise of the cessation of the auditor in the following circumstances:

- The auditor is deceased; or
- The auditor has ceased to be capable of acting as an auditor because of Division 2 of Part 2M.4 of the Corporations Act; or
- The company is being wound up (s330 of the Corporations Act); or
- The company has become a subsidiary of another company (s327H of the Corporations Act)

I acknowledge that I have read the information about how to correctly change the auditor details. Yes

You can still lodge your financial statements and reports. Please provide the details of the auditor of the financial statements and reports you are lodging. Note: The auditor details will not be recorded on the ASIC register and you are still required to correctly change your auditor details as advised above.

ASIC Registered Auditor Number

Given names

Family name

Or

Company Name

ABN/ACN

Or

Firm Name

Address
 Enter address information starting on the first line.
 Foreign addresses should be formatted using your local conventions.

Country: Australia

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Review auditor details

1. Ensure you **read the note** that advises the auditor details will not be recorded on the ASIC register.
2. Review the details of the auditor of financial statements.
3. If the information is correct, select **Next** to continue, or
4. Select **Change** or **Undo** to take you to a previous screen, if amendments are necessary.



Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgement
- ✓ Proprietary company details
- ✓ Financial year date
- ✓ Auditor's report
- ✓ Auditor's report detail **1**
- ▶ Auditors
 - ✓ Create type
 - ✓ Create details
 - Confirm attachment
 - Certification
 - Capacity
 - Submit

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Form Manager
Registered Agents

Agent: CITIZEN, JOHN Agent No. 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
Reference: 12345678

Details of auditor of financial statements Form 388

Listed below are the details of the Auditor(s) of the financial statements that you are lodging.
Note: The auditor(s) details will not be recorded on the ASIC register and you are still required to correctly change your auditor(s) details as advised previously.

Name	Address
AUDITOR TEST 2	1 EXAMPLE STREET CITY STATE 1234 Australia

4 CHANGE **3** UNDO **Next**

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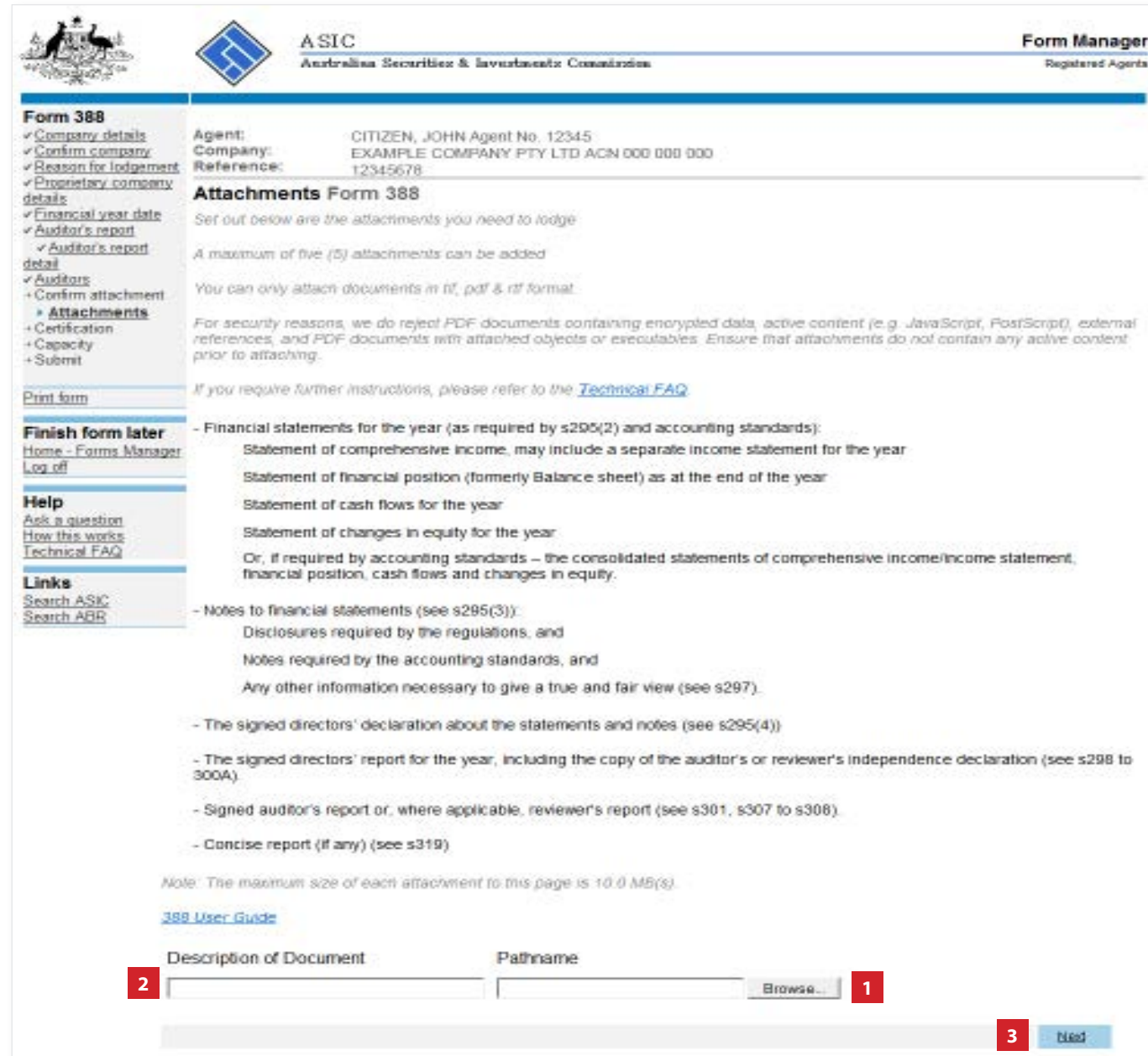
Provide attachment

1. Select **Browse** to find the relevant attachment.

Note: the choose file window will display. Choose the appropriate file and select **Open**.

2. The pathname field for the file will now be populated. Enter a **Description of Document**.

3. Select **Next** to continue.



Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgement
- ✓ Proprietary company details
- ✓ Financial year date
- ✓ Auditor's report
 - ✓ Auditor's report detail
- ✓ Auditors
- + Confirm attachment
 - **Attachments**
 - + Certification
 - + Capacity
 - + Submit

Agent: CITIZEN, JOHN Agent No. 12345
 Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
 Reference: 12345678

Attachments Form 388

Set out below are the attachments you need to lodge

A maximum of five (5) attachments can be added

You can only attach documents in *rtf*, *pdf* & *rtf* format

For security reasons, we do reject PDF documents containing encrypted data, active content (e.g. JavaScript, PostScript), external references, and PDF documents with attached objects or executables. Ensure that attachments do not contain any active content prior to attaching.

If you require further instructions, please refer to the [Technical FAQ](#).

Financial statements for the year (as required by s295(2) and accounting standards):

- Statement of comprehensive income, may include a separate income statement for the year
- Statement of financial position (formerly Balance sheet) as at the end of the year
- Statement of cash flows for the year
- Statement of changes in equity for the year

Or, if required by accounting standards – the consolidated statements of comprehensive income/income statement, financial position, cash flows and changes in equity.

Notes to financial statements (see s295(3)):

- Disclosures required by the regulations, and
- Notes required by the accounting standards, and
- Any other information necessary to give a true and fair view (see s297).

The signed directors' declaration about the statements and notes (see s295(4))

The signed directors' report for the year, including the copy of the auditor's or reviewer's independence declaration (see s298 to 300A)

Signed auditor's report or, where applicable, reviewer's report (see s301, s307 to s308)

Concise report (if any) (see s319)

Note: The maximum size of each attachment to this page is 10.0 MB(s).

[388 User Guide](#)

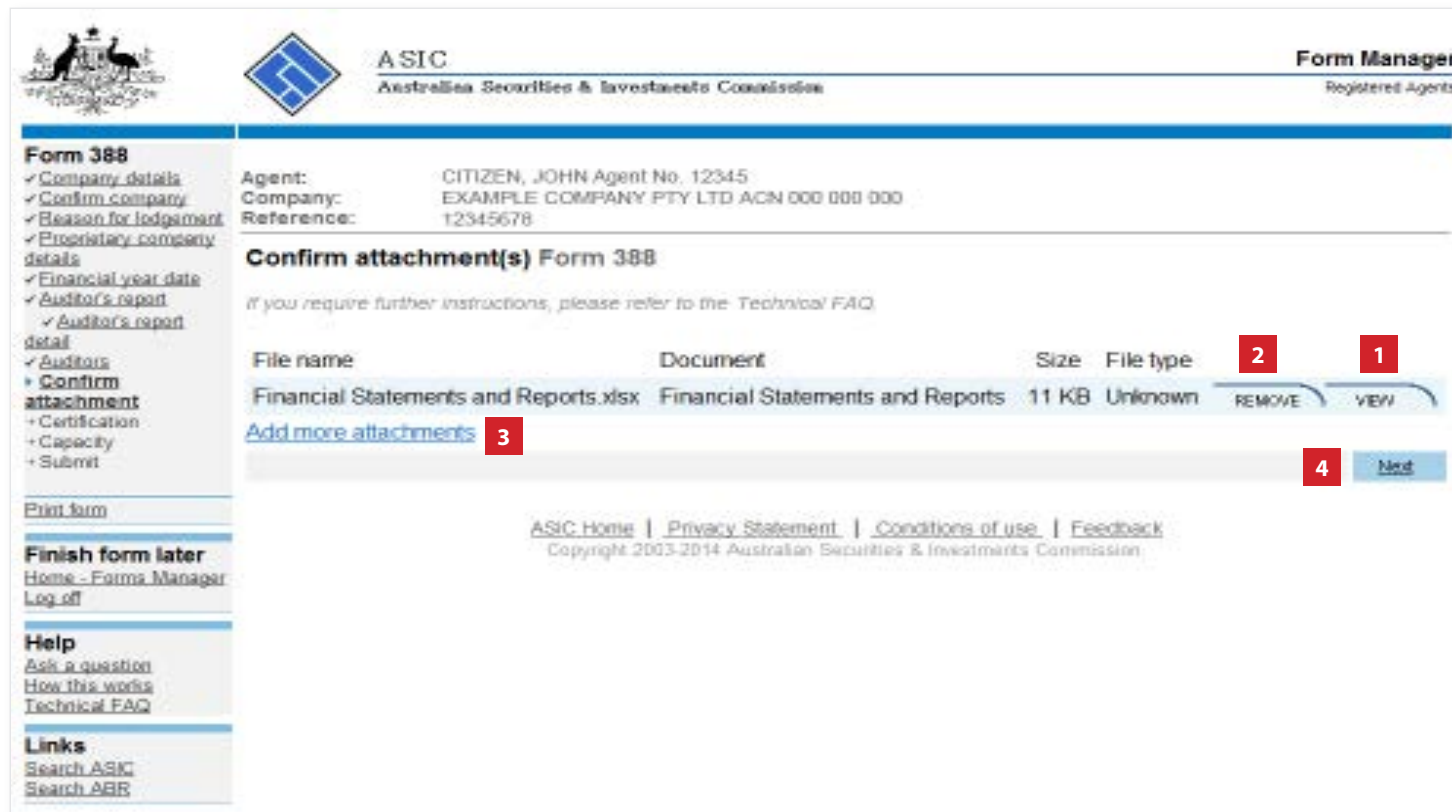
Description of Document	Pathname
<input type="text"/>	<input type="text"/> <input type="button" value="Browse..."/>
<input type="button" value="Next"/>	

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

Confirm attachments

From this point you can:

1. Select **View** to open the file in a new window, or
2. Remove the listed file (and return to **page 24** to add another file), or
3. Add more attachments (and return to **page 24**), or
4. If no further additions or changes are required, select **Next** to continue.



Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgment
- ✓ Proprietary company details
- ✓ Financial year date
- ✓ Auditor's report
 - ✓ Auditor's report detail
 - ✓ Auditors
- ✚ **Confirm attachment**
 - + Certification
 - + Capacity
 - + Submit

Print form

Finish form later

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Australia Securities & Investments Commission

Form Manager
Registered Agents

Agent: CITIZEN, JOHN Agent No. 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
Reference: 12345678

Confirm attachment(s) Form 388

If you require further instructions, please refer to the Technical FAQ.

File name	Document	Size	File type		
Financial Statements and Reports.xlsx	Financial Statements and Reports	11 KB	Unknown	2 REMOVE	1 VIEW

[Add more attachments](#) **3**

4 Next

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The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

Certify the attachment

1. Select **Yes** to certify the attachments are a true copy of the original reports.
2. Select **Next** to continue.



The screenshot shows the ASIC Form Manager interface for Form 388. The header includes the ASIC logo and the text "ASIC Australia Securities & Investments Commission" and "Form Manager Registered Agents". The main content area displays the following information:

Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgement
- ✓ Proprietary company details
- ✓ Financial year date
- ✓ Auditor's report
 - ✓ Auditor's report detail
- ✓ Auditors
- ✓ Confirm attachment
- **Certification**
- + Capacity
- + Submit

Agent: CITIZEN, JOHN Agent No. 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
Reference: 12345678

Certification Form 388

I certify that the attached documents are a true copy of the original reports required to be lodged under section 319 of the Corporations Act 2001.

Yes No

Next

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Print form

Finish form later
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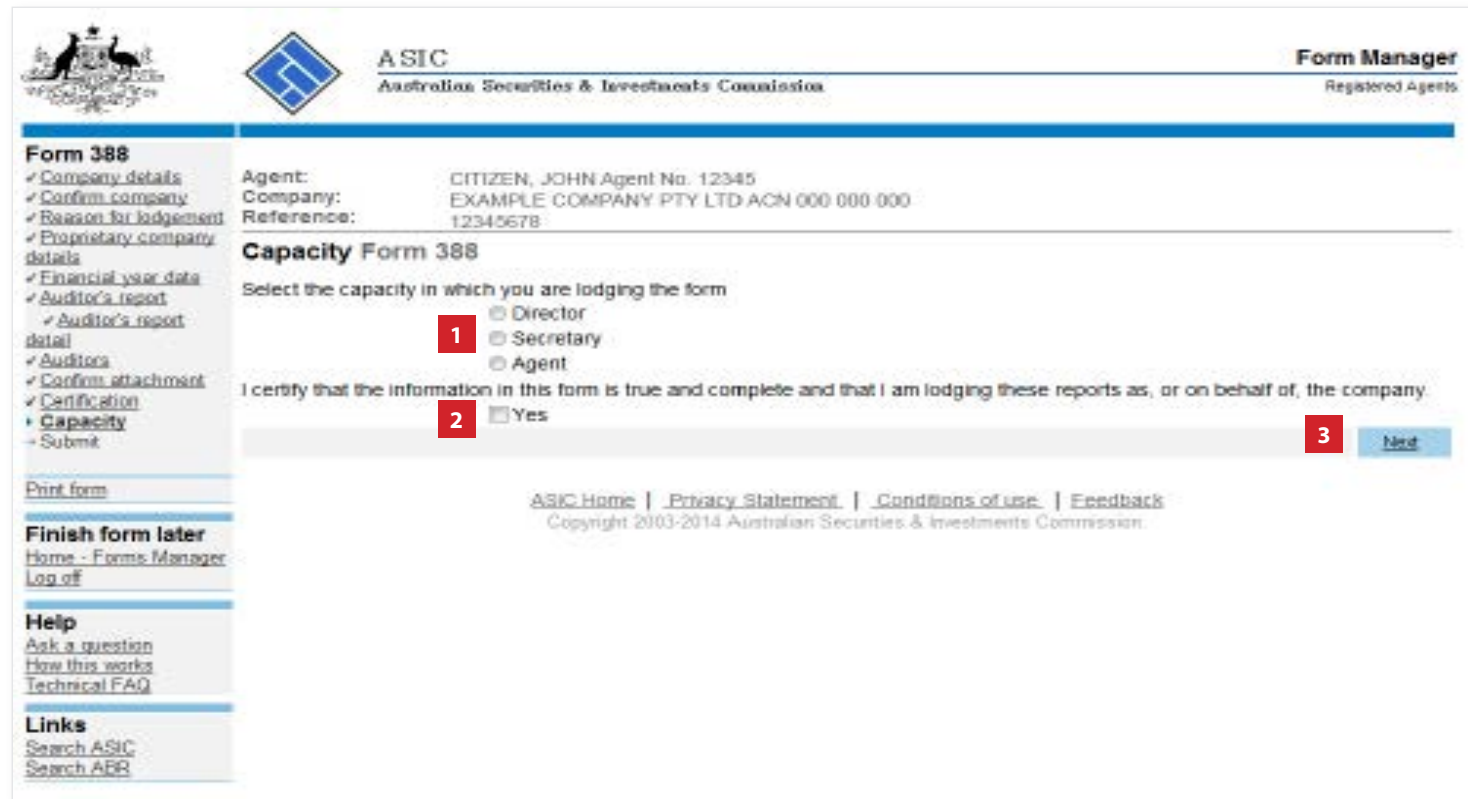
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The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

Confirm your capacity

1. Select the **capacity** in which you are lodging the form.
2. Select **Yes** to certify the information in the form is true and complete, and lodged on behalf of the company.
3. Select **Next** to continue.



Form 388

- ✓ Company details
- ✓ Confirm company
- ✓ Reason for lodgement
- ✓ Proprietary company details
- ✓ Financial year data
- ✓ Auditor's report detail
 - ✓ Auditor's report detail
- ✓ Auditors
- ✓ Confirm attachment
- ✓ Certification
- **Capacity**
- Submit

Agent: CITIZEN, JOHN Agent No: 12345
Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
Reference: 12345678

Capacity Form 388

Select the capacity in which you are lodging the form

- Director
- Secretary
- Agent

I certify that the information in this form is true and complete and that I am lodging these reports as, or on behalf of, the company

- Yes

Next

Print form

Finish form later

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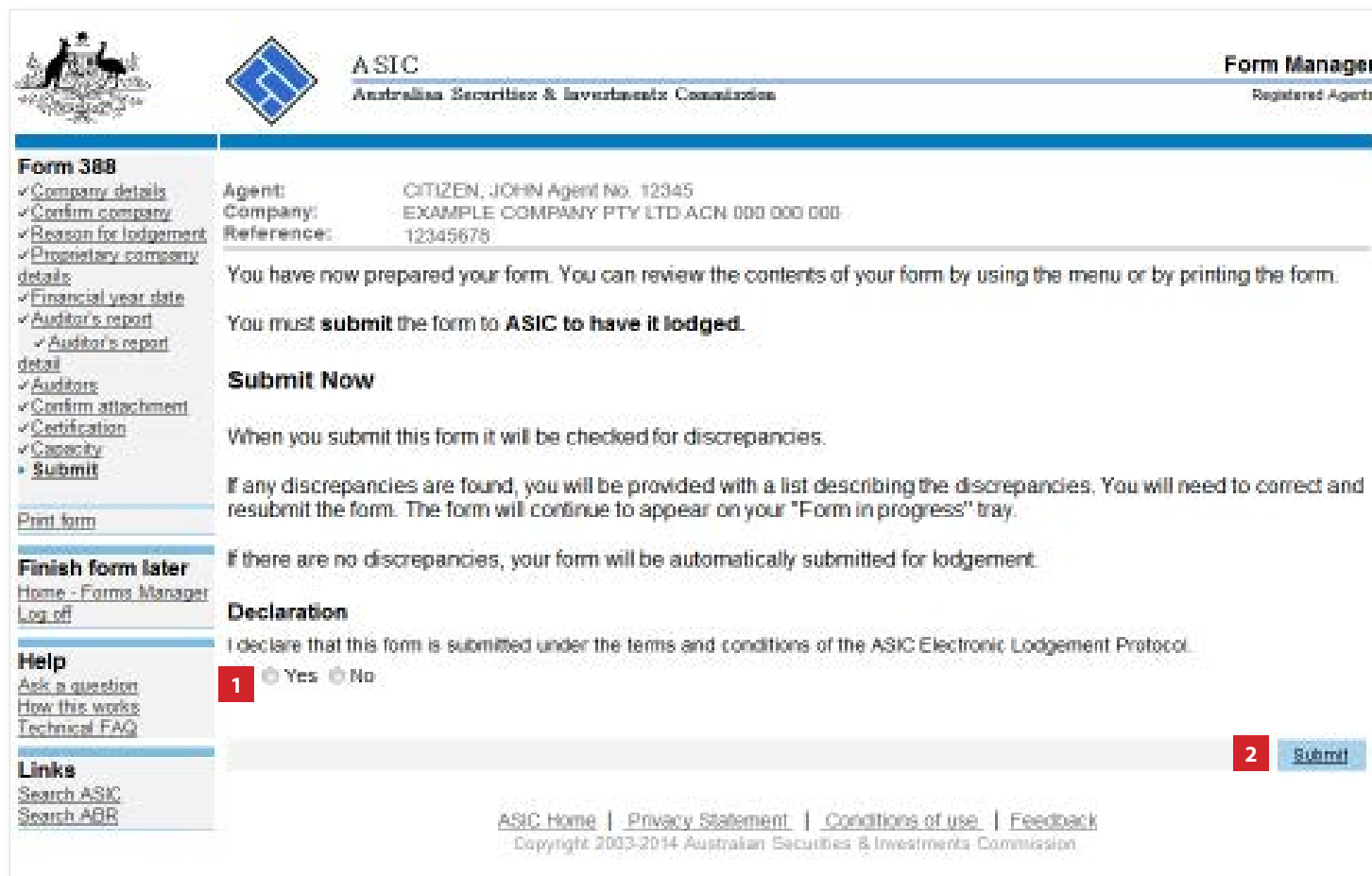
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The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

Make the declaration

1. Select **Yes** to complete the declaration when you are satisfied the document is being lodged within the terms and conditions of ASIC's Electronic Lodgement Protocol.
2. Select **Submit** to lodge the form with ASIC.



The screenshot shows the ASIC Form Manager interface. At the top, there are logos for the Australian Government and ASIC (Australian Securities & Investments Commission). The page title is 'Form Manager' and it indicates the user is a 'Registered Agent'.

The main content area is titled 'Form 388' and contains the following information:

- Agent:** CITIZEN, JOHN Agent No. 12345
- Company:** EXAMPLE COMPANY PTY LTD ACN 000 000 000
- Reference:** 12345678

Below this information, there are instructions: "You have now prepared your form. You can review the contents of your form by using the menu or by printing the form. You must **submit** the form to **ASIC to have it lodged**."

A section titled 'Submit Now' states: "When you submit this form it will be checked for discrepancies. If any discrepancies are found, you will be provided with a list describing the discrepancies. You will need to correct and resubmit the form. The form will continue to appear on your 'Form in progress' tray. If there are no discrepancies, your form will be automatically submitted for lodgement."

A 'Declaration' section asks: "I declare that this form is submitted under the terms and conditions of the ASIC Electronic Lodgement Protocol." Below this, there are radio buttons for 'Yes' and 'No'. A red box with the number '1' is positioned next to the 'Yes' radio button.

At the bottom right of the form, there is a blue button labeled 'Submit' with a red box containing the number '2' next to it.

The footer of the page includes links for 'ASIC Home', 'Privacy Statement', 'Conditions of use', and 'Feedback', along with the copyright notice: 'Copyright 2003-2014 Australian Securities & Investments Commission'.

Notes:

- The lodgement process is not instantaneous – it may take some time to process.
- If the form is accepted by ASIC, it will appear in 'forms submitted'.
- If the form is not accepted, it will appear in 'forms in progress'. You will need to select it and correct the errors, before resubmitting the form.

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

[How to lodge financial statements and reports with ASIC](#)

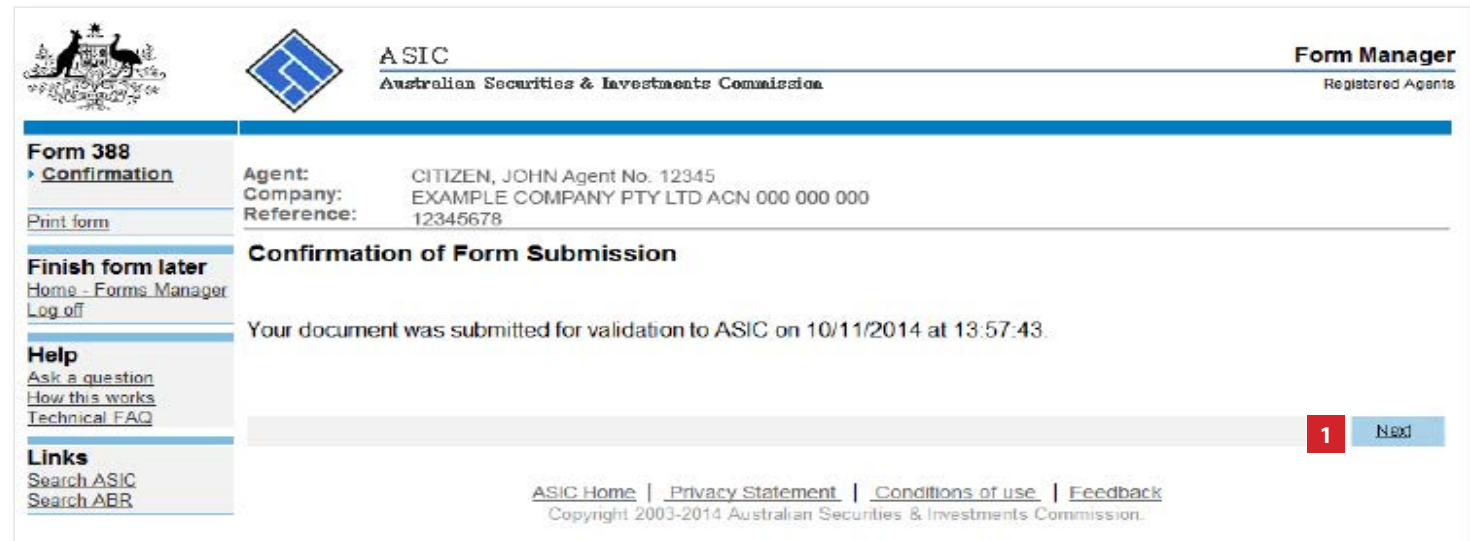
Confirmation of form submission

This screen confirms your document was submitted to ASIC.

1. Select **Next** to continue.

Note:

Occasionally, the system may present an additional form submission screen at this point. If this is the case, continue to select **Next** to finalise this transaction.



The screenshot shows the ASIC Form Manager interface. At the top, there are logos for the Australian Government and ASIC, along with the text 'ASIC Australian Securities & Investments Commission' and 'Form Manager Registered Agents'. The main content area is titled 'Confirmation of Form Submission' and displays the following information:

Form 388 Confirmation	Agent: CITIZEN, JOHN Agent No. 12345
Print form	Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000
	Reference: 12345678

Confirmation of Form Submission

Your document was submitted for validation to ASIC on 10/11/2014 at 13:57:43.

At the bottom right, there is a red button with the number '1' and a blue button labeled 'Next'.

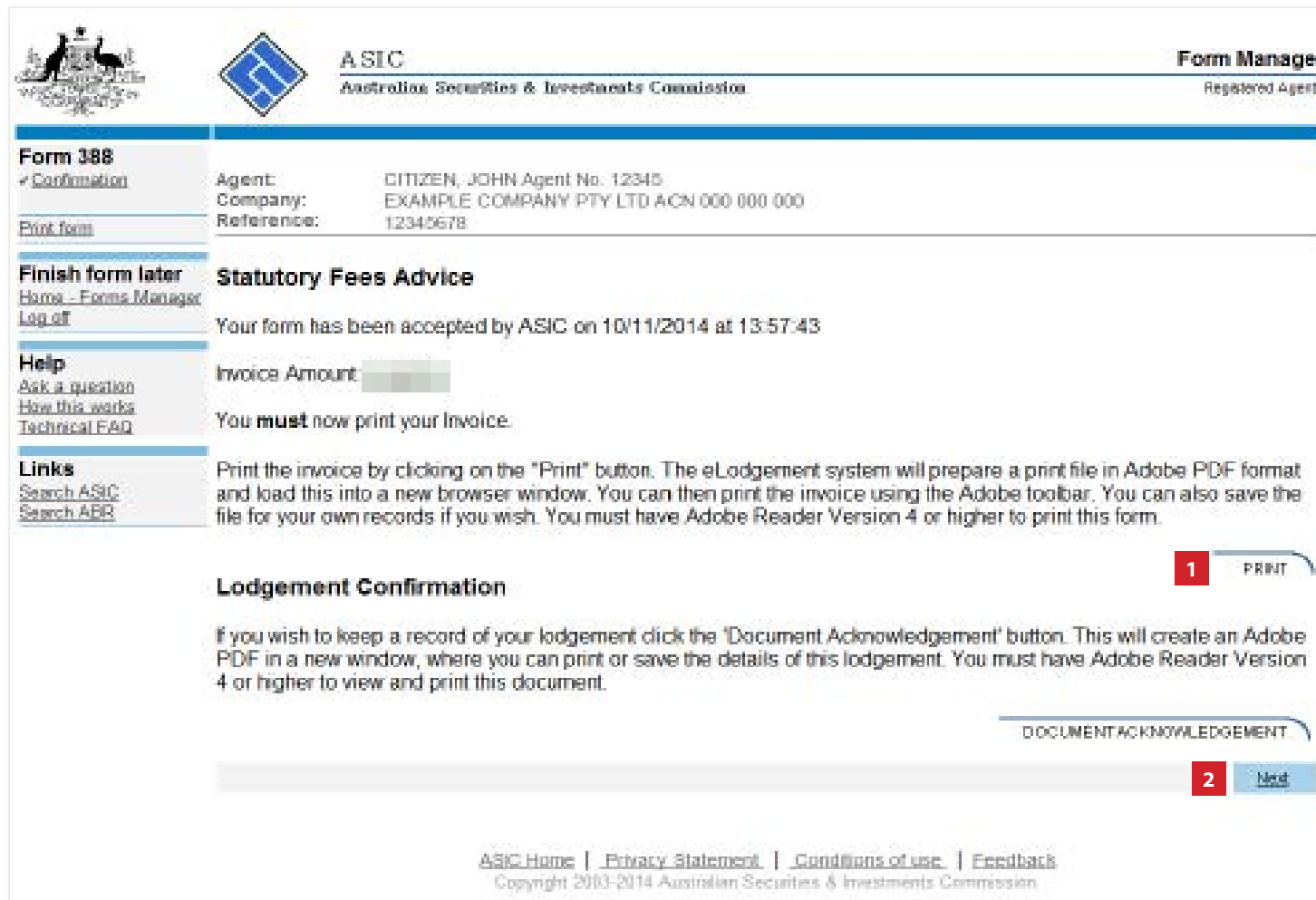
At the bottom of the page, there are links for 'ASIC Home', 'Privacy Statement', 'Conditions of use', and 'Feedback', along with the copyright notice 'Copyright 2003-2014 Australian Securities & Investments Commission'.

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

Statutory fees advice

This screen informs you whether or not any fees are payable.

1. If fees are payable, select **Print** to print your invoice. A new browser window opens with your invoice in PDF format. From here you can:
 - **print** the invoice, and/or
 - **save** the invoice PDF file to print later.
2. Select **Next** to finalise this transaction.



The screenshot shows the ASIC Form Manager interface. At the top, there are logos for the Australian Government and ASIC, along with the text 'ASIC Australia Securities & Investments Commission' and 'Form Manager Registered Agents'. Below this is a navigation menu with options: 'Form 388 Confirmation', 'Print form', 'Finish form later', 'Help', and 'Links'. The main content area displays 'Statutory Fees Advice' with the following information: 'Agent: CITIZEN, JOHN Agent No. 12345', 'Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000', and 'Reference: 12345678'. A message states: 'Your form has been accepted by ASIC on 10/11/2014 at 13:57:43'. Below this, there is a section for 'Lodgement Confirmation' with a 'PRINT' button (marked with a red '1') and a 'DOCUMENT ACKNOWLEDGEMENT' button. At the bottom right, there is a 'Next' button (marked with a red '2'). The footer contains links for 'ASIC Home', 'Privacy Statement', 'Conditions of use', and 'Feedback', along with the copyright notice 'Copyright 2010-2014 Australian Securities & Investments Commission'.

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