

# Application for consent from ASIC to resign as compliance plan auditor of a registered scheme

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 attach an annexure and submit as part of this lodgement

## Lodgement details

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

Name

ASIC registered agent number (if applicable)

Company/entity name

ACN/ABN/ARBN/ARSN

Telephone number

Postal address

Email address (optional)

## 1 Scheme details

Name of registered scheme

ARSN

Name of responsible entity

ACN/ABN

At the office of, C/- (if applicable)

Office, unit, level

Street number and Street name

Suburb/City

State/Territory

Postcode

## 2 Auditor details

	ASIC registered company auditor number (for individual auditor or authorised audit company)	<input type="text"/>
	Family name	<input type="text"/>
	Given name/s	<input type="text"/>
OR	Authorised audit company name	<input type="text"/>
	ACN/ABN	<input type="text"/>
OR	Firm name	<input type="text"/>
	ABN	<input type="text"/>
	At the office of, C/- (if applicable)	<input type="text"/>
	Office, unit, level.	<input type="text"/>
Address	Street number and Street name	<input type="text"/>
	Suburb/City	<input type="text"/>
	State/Territory	<input type="text"/>
	Postcode	<input type="text"/>
	Country (if not Australia)	<input type="text"/>

## 3 Statement by auditor

	<p>You must declare that the following statements are true for the auditor after making proper enquiries.</p> <p>You must be authorised to sign on behalf of the audit firm or authorised audit company.</p>
Declaration	<p>I apply for ASIC's consent to resign as auditor of the above named scheme's compliance plan and declare that other than as set out in this application, including any annexures:</p> <ul style="list-style-type: none"><li>• all matters that require reporting by me to ASIC under all relevant legislative requirements (ie subsections 601HG(4), 601HG(4A) or 601HG(4B) of the Corporations Act 2001) have been reported at the date of this application and I will report any further such matters which come to my attention before my resignation becomes effective.</li><li>• I do not have and I am not aware of any disagreements with the management or directors of the responsible entity (as defined in Regulatory Guide 26 Resignation, removal and replacement of auditors (RG 26)).</li><li>• I am not aware of any evidence of opinion shopping by the responsible entity (as defined in RG 26).</li><li>• I am not aware of any other circumstances or matters connected with my ceasing to hold office which should be brought to ASIC's attention.</li><li>• I am not aware of any reasons the audit is unable to be completed under the relevant legislation and standards, including any specific legislative requirements.</li><li>• I have notified the directors of the responsible entity in writing about this application to seek ASIC consent to resign as the scheme's compliance plan auditor.</li></ul>
Reasons for resigning	<p>My reasons for applying for consent to resign are set out:</p>
Tick one box only	<p><input type="checkbox"/> below</p> <p><input type="checkbox"/> in an annexure marked <input type="text"/> (indicate identifying letter or symbol used to mark annexure)</p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p>

### 3...Continued Statement by auditor

#### Timing of resignation

Provide the following information as to the timing of your resignation:

- set out details of the timing of the proposed resignation, including any impact on the effectiveness of the audit process, below or in annexure to this form:

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- indicate below whether you have within the two most recent financial years and any subsequent interim period provided an adverse or disclaimer opinion or qualification:

Yes       No

### 4 Additional information

Confirmation in writing from the responsible entity is to be signed by a secretary or director of the responsible entity.

I attach the following information in annexure marked  of  pages.

- confirmation in writing from the proposed incoming auditor stating that they are prepared to accept the appointment subject to ASIC's approval of your resignation and, if the change is close to the reporting deadline, they have the ability to conduct an effective audit before the reporting deadline.
- a signed copy of a resolution made by the directors of the responsible entity, appointing a replacement auditor to the compliance plan, subject to ASIC's approval of your resignation.
- confirmation in writing from the responsible entity that:
  - there are no disagreements between the auditor and the management or directors of the responsible entity (as defined in RG 26).

### Signature

This form must be signed by:

- the individual auditor; or
- if the auditor is a firm, by an ASIC registered company auditor of the firm; or
- in the case of an authorised audit company, by a current director.

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 of person signing

Capacity

- Auditor  
 Authorised audit company director

Signature

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 resign as compliance plan auditor of a registered scheme

This guide does not form part of the form. It is included by ASIC to assist you in completing and lodging the Form 5113.

<b>Use of this form</b>	This is not a prescribed form and its use is optional. It has been prepared by ASIC to assist business with the lodgement process by highlighting information required by ASIC.
<b>Signature</b>	This form must be signed by: <ul style="list-style-type: none"><li>• the individual auditor; or</li><li>• if the auditor is a firm, by an ASIC registered company auditor of the firm; or</li><li>• in the case of an authorised audit company, by a current director.</li></ul>
<b>Lodgement period</b>	Application should be lodged at least 4 weeks prior to the proposed timing of the resignation.
<b>Timing of resignation</b>	<p>ASIC's consent to an auditor's resignation cannot be back-dated.</p> <p>When ASIC consents to a resignation, our consent will take effect on the later of:</p> <ul style="list-style-type: none"><li>• the day of our consent; or</li><li>• the day (if any) specified in the notice of resignation given by the auditor to the scheme; or</li><li>• a day that we specify (if any).</li></ul> <p>If the registered scheme is a disclosing entity, then depending on the circumstances, the responsible entity may be required to lodge a continuous disclosure notice of the resignation with ASIC or the relevant market operator for the scheme (RG 26); or</p> <p>If the registered scheme is <u>not</u> a disclosing entity or that is a disclosing entity that does not need to lodge a continuous disclosure notice, ASIC considers it best practice to disclose the details of the resignation, at or around the date when the resignation takes effect, by public notice displayed prominently on the responsible entity's website where the notice can reasonably be readily located and accessed by members (RG 26).</p> <p>In both instances, the notice generally contains the following:</p> <ul style="list-style-type: none"><li>• details of the outgoing auditor;</li><li>• details of the proposed incoming auditor; and</li><li>• the reason for the change in auditor.</li></ul> <p>Do not proceed on the assumption that ASIC's consent will be automatically granted. If ASIC does not grant its consent to the resignation, the applicant will continue to hold office as the scheme's compliance plan auditor.</p> <p>As soon as practicable, after the resignation of the compliance plan auditor, the responsible entity is required by s601HI to lodge a Form 5114 <i>Notification of request by responsible entity to change compliance plan auditor</i>.</p> <p>For an auditor that is an auditor of the scheme's financial report, the auditor should apply for consent to resign using Form 5132 <i>Application for consent from ASIC for resignation or removal of scheme auditor</i>.</p>
<b>Further guidance</b>	ASIC Regulatory Guide 26 <i>Resignation, removal and replacement of auditors</i> (RG 26) sets out full details of when ASIC will grant an application for consent to resign as auditor (see <a href="http://www.asic.gov.au/rg">www.asic.gov.au/rg</a> ).

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## How to provide additional information

### Annexures

If there is insufficient space in any section of the form, 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 scheme name and ARSN
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

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

### For more information

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