



Registered auditors

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The financial reports of organisations and their branches must be audited by a registered auditor. This is required by the Fair Work (Registered Organisations) Act 2009 (the RO Act).

This page provides information about an auditor's powers and duties as well as how to become a registered auditor. You can also find out whether a person is a registered auditor by referring to the register of auditors.

The register of auditors

The [register of auditors \(XLSX 34.3KB\)](#) lists all the auditors registered by the ROC. A registered auditor can make amendments to their entry in the register by completing the form below:

[Change in details of a registered auditor form \(DOCX 118.1KB\)](#)

To submit a change of details form, make enquires or lodge complaints about registered auditors please contact the ROC via regorgs@roc.gov.au.

Eligibility to hold the position of auditor

The position of auditor must be held by:

- an individual who is a registered auditor and who is not an excluded auditor (see s. 6 RO Act)
- a firm with at least one member who is a registered auditor and where no members are an excluded auditor
- a company with at least one director, officer or employee who is a registered auditor and where there is no director, officer or employee who is an excluded auditor.

The individual, firm or company must resign from the position of auditor if they no longer fit the description above.

Powers and duties of auditors

The auditor is entitled to full and free access to all records and other documents of the reporting unit relating to the financial report. They are also entitled to seek information and explanations for the purpose of the audit.

Additionally, the auditor:

- must be forwarded notices of meetings at which the report is presented
- has a right to attend and speak at a meeting concerning the financial report or their appointment
- enjoys qualified privilege against defamation
- must have their reasonable fees and expenses paid by the reporting unit
- can only be removed in accordance with the requirements of the RO Act.

There are penalties for obstructing auditors.

If an auditor suspects there has been a breach of the RO Act or the Reporting Guidelines, and believes the matter cannot be adequately dealt with by comment in a report or by reporting the matter to the committee of management of the reporting unit, the auditor must report the matter to the Registered Organisations Commissioner (the Commissioner).

Penalties

There are penalty provisions in the RO Act concerning the auditor, their appointment and the audit of financial reports.

The registration of auditors

To become a registered auditor, you must complete the form below and be approved by the Commissioner. The auditor must be registered before accepting the appointment as an auditor of an organisation or a branch of an organisation.

If you are already a registered company auditor under the Corporations Act, download and complete this form:

[Application for registration as a registered auditor by an individual who is a registered company audit \(DOCX 126.6KB\)](#)

If you are not a registered company auditor under the Corporations Act, download and complete the following forms:

Download:

- [Application for registration as a registered auditor by an individual who is not a registered company auditor \(DOCX 143KB\)](#)
- [Document A: Practical auditing and other equivalent experience \(DOCX 118.4KB\)](#)
- [Document B: Capability report \(DOCX 111.3KB\)](#)
- [Document C: Capability declaration \(DOCX 113.5KB\)](#)
- [Document D: Auditor competencies logbook \(DOCX 134.1KB\)](#)

Submit forms to regorgs@roc.gov.au

For further information about the registration of auditors you can download the [guidance note \(PDF 366.2KB\)](#)

The rotation of auditors

The RO Act limits the number of consecutive years that a registered auditor (or their firm) can audit the financial report of a reporting unit.

An individual can only participate in the audit of a reporting unit for five consecutive years (or five out of seven consecutive years). This rotation commenced from 2 May 2017.

The ROC monitors financial reports to ensure reporting units appropriately rotate their auditors.

Cancellation or suspension of registration

Registered auditors can lodge this form to cancel or suspend their registration

[Cancellation or suspension of auditor registration \(DOCX 122.2KB\)](#)

The Commissioner may cancel or suspend registration if the auditor:

- has requested that it be cancelled or suspended
- has failed to carry out their duties under the RO Act
- has not performed audit work during a period of not less than five years and consequently does not have the requisite experience
- is otherwise not a fit and proper person to remain registered, or
- is no longer a registered company auditor.

The Commissioner must notify the Australian Securities and Investment Commission (ASIC) of any suspension or cancellation and the reasons for the suspension or cancellation.

The Commissioner must inform the auditor of the decision to cancel or suspend their registration no later than 14 days after the decision has been made. The reasons for the decision must be provided.

Find out more

- [Registered auditors tools and resources](#)