

RESERVE BANK OF FIJI



CREDIT UNION ACT 2025

FORM CU-M APPLICATION FOR APPROVAL OF ALTERNATIVE AUDITOR

- Details of an appointed Committee as an alternative auditor:
(As per section 42(2) of the Act states that, a committee under subsection (1) must consist of at least 2 and not more than 5 persons)

Full Name	Please confirm by ticking the relevant criteria below, that the committee member names listed, are:				
	(a) Not a Member of the Board, other committees or an employee of the credit union or cooperative	(b) Not a related member of (a)	(c) Have relevant qualifications and experience to perform audit in an independent and objective manner	(d) Registered with the Fiji Institute of Chartered Accountants	(e) Member of the credit union or cooperative
1.					
2.					
3.					
4.					
5.					

- Section 42(3) of the Act states that the elected supervisory committee of the credit union or cooperative may:
 - Propose members of the committee (as above) to the Board for approval; and
 - Notify the RBF of the names and qualifications of the proposed members for approval.

Are the members listed in (1) above, proposed to the Board (if applicable) or Senior Management (if no Board) for approval? Circle the appropriate answer.

Yes/No

- Annex** the qualifications and references of each member listed in (1) above, as per section 42(3). (Also provide relevant curricular vitae)
- Provide details of the reasons for any change in auditor (*applicable only to an application for a replacement auditor*):

.....

RESERVE BANK OF FIJI



5. DECLARATION¹

I hereby declare that the above statements and details are correct, and I understand and accept that any statement or detail found to be incorrect may result in prosecution under the Credit Union Act 2025.

Signed on thisday ofin the year.....

.....
Name of Director /Chairperson

.....
Director / Chairperson Signature

¹ In terms of the size and complexity of different credit unions and cooperatives, a declaration may also be endorsed by a General Manager if there are no relevant Board structure in place.