

HOW TO COMPLETE THE CR4 AND CR 8 FORMS

- A **CR4-FORM, Part I, Section A** (Appointment of auditor)
This form must be completed by the auditor (ie. a Chartered Accountant).
- **OR**
- A **CR8-FORM *** (Exemption of certain auditing requirements for a given period). See note hereunder (*).

When a co-operative cannot afford to use the services of an auditor annually, it must complete a CR8 form and must choose one of the three options under part 2 of the form. The CR8 form is in the format of an affidavit, which must be provided by the chairperson of the co-operative and must be signed by a Commissioner of Oath.

*** Note: When completing a CR8-form:**

- **Options on CR8-form:**

Option 2(a) of the CR8-form, means the co-operative will use the services of an auditor (i.e. a Chartered Accountant), but the period for which the audit will be done, will be longer than 12 months (e.g. 18 months, 24 months), but not longer than 3 years.

Option 2(b) of the CR8-form means the co-operative will use the services of an Accounting Officer registered with one of the professional bodies listed on page 5 of the CR8-form.

Option 2(c) of the CR8-form means the co-operative will use the services of a person or organisation that is qualified to carry out the audit of a co-operative. A certified copy of the person's qualifications and ID document must be attached.

Note: All registered co-operatives must submit a form CR4 or CR8 annually, with their annual returns, for authorisation.