

## Teodora Corcoran

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**From:** Sean Quinlan <sqinlan@sfq.ie>  
**Sent:** 09 February 2022 12:13  
**To:** Co-op Consultation  
**Subject:** Co Operative consultation

**EXTERNAL MAIL**

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My name is Sean Quinlan Chartered accountant of Spain Fewer Quinlan & co and Sean Quinlan & co Ltd.

In considering your current consultation re industrial and provident societies I agree with proposals,especially

1)proposal regarding number of members required

2) Proposal regarding audit exemption.We deal with a number of small societies such as small rural water schemes and having no audit exemption is most burdensome and expensive.

This is an expense they cannot afford and the audit compliance is very difficult for the people running the scheme (all voluntary).

I cannot emphasize enough the importance of introducing the proposed audit exemption and look forward to and welcome same .

Regards

Sean Quinlan  
Chartered Accountant  
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