

Annual Cooperative
Revenue
Under \$1,000,000

1. Review by a qualified independent accountant; **or**
2. Audit by a qualified independent accountant; **or**
3. Audit conducted by 3 (non-board) cooperative members elected at annual meeting.

Annual Cooperative
Revenue between
\$1,000,000 &
\$2,000,000

1. Review by a qualified independent accountant; **or**
2. Audit by a qualified independent accountant.

Annual Cooperative
Revenue
Over \$2,000,000

1. Audit by a qualified independent accountant.