

---

STATUTORY INSTRUMENTS

---

**2008 No. 496**

**The Statutory Auditors (Delegation  
of Functions etc) Order 2008**

**Transfer of certain functions conferring a power to make regulations**

- 3.—(1) The functions of the Secretary of State conferring a power to make regulations under—
- (a) section 1239 of the Act (register of auditors) except for the function under subsection (1) (b) of that section,
  - (b) section 1240 of the Act (information to be made available to public), and
  - (c) paragraph 8(1)(a) of Schedule 11 to the Act (prescription of examination subjects),
- are transferred to the first designated body, subject to the reservation specified in paragraph (2).
- (2) The transfer of the functions conferring a power to make regulations referred to in paragraph (1) is subject to the reservations that such regulations—
- (a) must not come into force before 6th April 2008; and
  - (b) must not apply in relation to appointments of auditors for financial years beginning before 6th April 2008.
- (3) The transfer of the functions referred to in paragraph (1) ceases to have effect on 6th April 2008.