#### DRAFT STATUTORY INSTRUMENTS

#### 2008 No. 0000

### COMPANIES AUDITORS

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

Made - - - \*\*\*

Coming into force in accordance with article 1

## THE STATUTORY AUDITORS (DELEGATION OF FUNCTIONS ETC) ORDER 2008

- 1. Citation and commencement
- 2. Interpretation
- 3. Transfer of certain functions conferring a power to make regulations
- 4. Transfer of functions
- 5. Appropriate audit authority
- 6. Consultation requirement
- 7. Annual work programme
- 8. Requirements for recording decisions
- 9. Matters notified to the designated body
- 10. Time limits for prosecution of offences
- 11. Appointment of body to issue guidance on senior statutory auditors
- 12. Companies Act 1989 (Delegation) Order 2005 Signature

**Explanatory Note**