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STATUTORY INSTRUMENTS

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**2012 No. 1741**

The Statutory Auditors (Amendment of Companies  
Act 2006 and Delegation of Functions etc) Order 2012

**PART 3**

Transfer of Functions of the Secretary of State

**Transitional Provisions**

**16.**—(1) Anything which—

- (a) relates to any function transferred by virtue of this Order; and
- (b) is in the process of being done by or in relation to the body known as the Professional Oversight Board immediately before coming into force,

may be continued by or in relation to the designated body.

(2) Guidance issued by the body known as the Auditing Practices Board for the purposes mentioned in article 15 and which is in effect immediately before coming into force shall be treated as if it were issued by the designated body.

**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Auditors (Amendment of Companies Act 2006 and Delegation of Functions etc) Order 2012, Section 16.