

**SUPERVISION MANUAL (AMENDMENT NO 22) INSTRUMENT 2016**

**Powers exercised**

- A. The Financial Conduct Authority makes this instrument in the exercise of the powers and related provisions in the Financial Services and Markets Act 2000 (“the Act”):
- (1) section 137A (The FCA’s general rules); and
  - (2) section 137T (General supplementary powers).
- B. The rule-making powers listed above are specified for the purpose of section 138G(2) (Rule-making instruments) of the Act.

**Commencement**

- C. This instrument comes into force on 4 November 2016.

**Amendments to the Handbook**

- D. The Supervision manual (SUP) is amended in accordance with the Annex to this instrument.

**Citation**

- E. This instrument may be cited as the Supervision Manual (Amendment No 22) Instrument 2016.

By order of the Board  
3 November 2016

## Annex A

## Amendments to the Supervision manual (SUP)

In this Annex, underlining indicates new text and striking through indicates deleted text.

### 3 Auditors

#### 3.1 Application

...

##### 3.1.2 R Applicable sections (see SUP 3.1.1R)

(1) Category of firm		(2) Sections applicable to the firm	(3) Sections applicable to its auditor
...	...	...	...
(5B) <del>[FCA]</del>	<i>CASS debt management firm</i> unless subject to a <u>requirement imposed under section 55L of the Act stating that it must not hold <i>client money</i> or such a requirement to the same effect</u>	<i>SUP 3.1</i> <i>SUP 3.10</i> <i>SUP 3.11</i>	<i>SUP 3.1</i> <i>SUP 3.10</i>
...	...	...	...

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