

**Other Suggested Improvements – Agenda Item 4-A
Bruce Winter, DT-700 Chair**

Disclosure of Engagement Partner

***Further considerations relating to the naming of the
audit engagement partner for listed entity audits***

Options Previously Considered

- *Option 1: Naming the engagement partner*
 - The approach taken in the Exposure Draft
 - Majority support in the comment letters; very strong support from CAG
- *Option 2: Identifying the engagement partner*
 - Using either a name or a relevant registration number
 - The approach taken in Agenda Item 4-A
 - Negative reaction from CAG; mixed views from the Board

Further Options

- *Option 3: Requiring both the name and a unique identifier (e.g. a registration number) to be disclosed*
 - Complexities around number of registration numbers (range = none to many) and around public access to relevant databases
 - Sub-option: a conditional requirement (i.e., a name and ID, if available)
- *Option 4: Name the engagement partner and provide application material to guide on the additional use of a relevant unique identifier*
 - Essentially Option 1, enhanced by an explanation of the opportunity to also provide the registration/license number and recognition of potential benefits
 - No requirement relating to registration number and no option to omit the name.