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.