

## **CPA Canada Handbook – Assurance**

### **highlight summary no. 15**

**October 2016**

---

(Note: New Handbook material or changes in existing material are identified in the Record of Changes.)

#### **Section 7170, Auditor's Consent to the Use of the Auditor's Report in a Business Acquisition Report**

The effective date has been deferred by one year to an auditor's consent issued on or after June 1, 2017.

---

[Terms and Conditions](#) and [Privacy Policy](#)

Help desk: Mon-Fri, 9am-5pm ET 1-866-256-6842 [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.