

CPA Canada handbook – assurance

highlight summary no. 32

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[Preface](#) to the CPA Canada Handbook - Assurance

[Appendix 2](#) of the *Preface* has been revised to remove reference to the change to the effective date of paragraph [46](#) of Canadian Auditing Standard (CAS) 700 dealing with disclosure of the engagement partner name in specific circumstances.

The revised [Preface](#) is effective as of December 1, 2020.

[CAS 700](#), *Forming an Opinion and Reporting on Financial Statements*

In March 2019, the effective date of paragraph [46](#) was revised so that the requirement for the auditor to disclose the engagement partner name did not apply to audits of financial statements for periods ending before December 15, 2019, of entities whose engagement partner name appears on Form AP, *Auditor Reporting of Certain Audit Participants*, to be filed with the U.S. Public Company Accounting Oversight Board for that engagement. This was a one-year deferral. As this deferral has ended, the effective date paragraph is no longer needed and has been removed.

[Archived Pronouncements](#)

To give Handbook users continued access to the withdrawn paragraph, the previous wording is retained in [Archived Pronouncements](#).

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