

## **ISCA-SAC Advisory: Safe Management Measures for Accounting Practices in the Post Covid-19 Circuit Breaker Period**

The Multi-Ministry Taskforce for Covid-19 announced on 19 May 2020 that Circuit Breaker measures will be gradually eased and businesses will resume in three phases starting from 2 June 2020. To keep our workplaces safe, safe management measures need to be put in place ahead of time and implemented from 2 June 2020.

### **1. As Singapore exits the circuit breaker after 1 June 2020, can accounting practices resume business activities at work premises?**

Accounting practices will be allowed to resume operations in Phase 1, i.e. from 2 June 2020.

### **2. Do accounting practices need to apply for an exemption to resume operations on 2 June?**

Accounting practices do not need to apply for an exemption before resuming operations. MTI will grant accounting practices a class exemption to resume operations with effect from 2 June 2020, subject to the implementation of safe management measures (see [Section 4](#) for details). However, existing measures (e.g. applying for time-limited exemptions or general exemptions) will continue to be in place until these measures are lifted on 2 June 2020.

### **3. Are there any requirements that accounting practices need to fulfil before accounting practices can resume operations?**

Accounting practices need to fulfil the following to resume operations:

#### **a. Submission of manpower details via the GoBusiness portal**

Accounting practices must submit their manpower details such as (i) the total number of employees / workers working on-site and (ii) the proportion of these employees/ workers who are working part-time and shifts via the GoBusiness portal (<https://covid.gobusiness.gov.sg>) within two weeks of the date of resumption of operations. They may do so by using the “Permissions and Manpower Declaration” button on the GoBusiness portal from 26 May 2020 onwards.

#### **b. Comply with Safe Management Measures**

Accounting practices must comply with the requirements for Safe Management Measures seen on <https://covid.gobusiness.gov.sg/safemanagement/general/> (“Safe Management Requirements”) and any sector-specific requirements as indicated under Section 5. Strict checks will be conducted, and accounting practices that do not abide by the measures will have their operations suspended until they are able to do so.

#### **c. Adopt Telecommuting (work from home) to the maximum extent**

Accounting practices that are able to continue to operate their business with their employees working from home should continue to do so. Employees should only

come into the office when demonstrably needed, e.g. to perform work procedures or access specialised systems/equipment that cannot be accessed from home or to complete a contract or transaction that is legally required to be completed in person and on-site.

We encourage accounting practices to continuously review work processes and leverage on technology to support their employees to work from home. Accounting practices that require more information and support in this area can visit the [SMP Centre](#). Accounting practices keen to find out more about subsidised solutions to support working from home (e.g. online collaboration, virtual meetings) can refer to the websites of [Enterprise Singapore](#) and the [Infocomm Media Development Authority](#)<sup>1</sup>.

Special attention should be paid to vulnerable staff, e.g. older, pregnant or those with underlying medical conditions, to enable them to work from home. Internal and external meetings should also be conducted online, where possible.

All events and activities that involve close and prolonged contact, and social gatherings at workplace should be cancelled or deferred.

#### **4. What are the Safe Management Measures that accounting practices have to comply with?**

##### **Mandatory Safe Management Measures**

All accounting practices must put in place safe management measures before resuming workplace activities. This includes retaining telecommuting (work from home) arrangements. Accounting practices can access more information on the requirements for Safe Management Measures at the workplace, as well as any sector-specific requirements, at <https://covid.gobusiness.gov.sg/safemanagement/general>.

These measures include, but not limited to the following:

- Implement a detailed monitoring plan to ensure compliance with the measures, and appoint a Safe Management Officer to assist in the implementation, coordination and monitoring of the Safe Management Measures;
- Telecommute (work from home), where possible;
- Conduct online meetings, where possible;
- Allow only authorised essential visitors to enter your workplace;
- Implement SafeEntry to log the check-in and check-out of employees and visitors. Unwell employees and visitors should be refused entry;

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<sup>1</sup> As part of the Resilience Budget announced by DPM Heng on 26 March 2020, the Productivity Solutions Grant was enhanced to increase the maximum support level from 70% to 80% till 31 December 2020. The scope of the pre-approved digital solutions under PSG was expanded to include COVID-19 relevant solutions, such as online collaboration, virtual meetings, queue management and temperature screening.

- Encourage all personnel, including suppliers/contractors whom you are meeting offsite, to download and activate the TraceTogether app;
- Onsite employees are to wear masks at all times. Employers should ensure sufficient masks are available (including replacement masks);
- Implement onsite regular temperature screening and checks for respiratory symptoms twice daily;
- Implement protocols for employees and visitors to make declarations on the following and to maintain these records:
  - Travel history
  - Quarantine or isolation orders, stay-home notices or MC for respiratory symptoms
  - Any close contact of a COVID confirmed case
- Unwell employees should consult a doctor soonest and should not report to work;
- Stagger work and break hours to reduce possible congregation of employees at common work spaces. Where possible, reporting and ending times should not coincide with peak-hour travel;
- Implement split team arrangements. There must be no cross-deployment or interaction between employees in different teams or worksites, even outside of work;
- Minimise need for physical touchpoints (e.g. by deploying contactless access controls);
- Avoid socialising with colleagues (e.g. interacting at staff canteens or having meals in groups);
- Ensure clear physical spacing of at least 1 metre between persons at all times using visual indicators or physical demarcations (e.g. high barriers between workstations, relocation of workstations, meeting room seats);
- Regular disinfection of common touchpoints and equipment;
- Provide cleaning and disinfecting agents such as hand soap and toilet paper at washrooms, and hand sanitisers at places such as entrances and lift lobbies;
- Set in place protocols to manage potential cases and confirmed infected cases;
- Have an evacuation plan for unwell / suspected cases and others at the workplace. In the event of a confirmed case at workplace, the affected area should be vacated, cordoned off and all exposed surfaces to be thoroughly cleaned and disinfected.

For more information on the Safe Management Measures, accounting practices may also refer to the [Ministry of Manpower \(MOM\)'s website](#) and MOM's [checklist](#).

The above measures must be in place, communicated and explained to employees prior to resuming work at work premise.

If the Safe Management Measures are not well implemented, MOM, MOH and sector agencies can take action against errant employers, including the cessation of operations and enforcement.

Employees also have a part to play to keep their co-workers, customers and families safe. They should practice safe distancing, maintain good hygiene practices such as washing their hands frequently and wearing a mask, avoid going to work if they are unwell, and avoid social gatherings at and outside the workplace.

Those who wish to report breaches or poor practices can do so via SnapSAFE ([www.mom.gov.sg/eservices/snapsafe](http://www.mom.gov.sg/eservices/snapsafe)) – an app that allows the reporting of workplace safety and health issues to MOM.

## **5. Can my employees go to our clients' premises to perform work?**

Accounting practices should only perform work at clients' premises only if work procedures cannot be performed from home / work premises and if such work require employees to be at client's premise, e.g. observation of physical inventory count, fixed asset sighting and sighting of original documents (when assessed to be necessary by the auditor, e.g. for higher risk areas). Refer to [ISCA COVID-19 Technical FAQs](#).

In addition, accounting practices should ensure the following are in place, prior to allowing employees to perform field work at client's premise:

- Meetings at the clients' premises should be conducted only if online meetings are not possible. Meetings at the clients' premises should be strictly on appointment basis;
- Accounting practices should confirm with the client that they do not have employees who are suspected and/or confirmed cases in the last 14 days before allowing employees to go to the clients' premises;
- Understand and ensure that the client has put in place Safe Management Measures;
- Require all employees that have to perform work at clients' premises to use the TraceTogether App throughout the entire duration of the journey to/from the workplace/premise;
- Always require employees to wear masks at client's' premise;
- Physical meetings and interactions should be avoided unless necessary. If such meetings / interactions are required, safe distancing measures must be observed;
- Limit the number of employees at each client's premise to the extent required to perform the necessary tasks;
- Implement team arrangements and avoid cross-deployment or interaction between employees in different teams or worksites;
- Limit the time employees spend at client's premise and accounting practice employees are to leave client's premises immediately upon completion of the work procedures;

- Ensure employees comply with the Safe Management Measures that are in place at the premises;
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- Do not allow employees who are unwell to visit client's premise; and
- Keep a log on the location of all employees at all times.

**Last updated 26 May 2020**