

# ISCA-SAC ADVISORY FOR ACCOUNTING PRACTICES

## Safe Management Measures

*New requirements, effective from 17 March 2022*

The Multi-Ministry Taskforce has announced that the planned streamlining of our COVID-19 Safe Management Measures (SMM) rules, which were earlier announced on 16 February 2022, will now proceed. The tripartite partners, comprising of the Ministry of Manpower (MOM), Singapore National Employers Federation (SNEF), and National Trade Union Congress (NTUC), have updated the workplace safe management measures to mitigate the risk of COVID-19 transmission at the workplace.

### Resuming our Transition to Resilience


1. The following changes take effect on 15 March 2022 as announced by the Multi-Ministry Taskforce.
  - 1 metre safe distance will no longer be required in mask-on settings (e.g. meeting rooms, workstations). In mask-off settings (e.g. staff canteens, pantries), there must be 1 metre safe distance between each group of up to 5 persons
  - Social gatherings will be permitted at the workplace, in a group of up to 5 persons
  - Restriction on cross-deployment across workplaces will be lifted
  - For work-related events:
    - There is no cap on the number of attendees, but events with more than 1,000 attendees must only fill the event venue to 50% capacity
    - Zoning is not required
    - Food and beverages are only allowed for events with 50 or fewer attendees
    - All attendees must be fully vaccinated, recovered from COVID-19 in the past 180 days, or medically ineligible for vaccination
    - For events with more than 50 attendees, the event organiser must [notify the authorities](#) at least 5 days before the event

### 2. Taking care of workers

Employers must implement Workforce Vaccination Measures (WVM) to keep their workforce safe and minimise strain on Singapore's healthcare capacity.

- Up to 50% of employees who are able to work from home can be at the workplace at any point in time. For example, a company with 100 employees who can work from home can have up to 50 of these employees at the workplace at any point in time
- Those who report to work onsite are encouraged to self-test weekly via an Antigen Rapid Test (ART)

- Only employees who are fully vaccinated, or recovered from COVID-19 in the past 180 days, are allowed to enter the workplace. Those who are [certified by MOH](#) to be medically ineligible for COVID-19 vaccination may continue to enter the workplace
- Employers and employees can refer to the [Updated Advisory on COVID-19 Vaccination at the Workplace](#) for more details on work arrangements for unvaccinated employees. Employers may check their company's vaccination rate through the [Workforce Vaccination Checker](#) (Corppass login required)

	<p><b>Who and how many of my employees can return to the workplace?</b></p> <ol style="list-style-type: none"> <li>1. Employees who are <u>not</u> able to perform their work from home may include audit staff who would need to be at their clients' premises to perform work such as sighting of physical documents or observing clients' physical inventory count; and frontline staff such as receptionists and facilities managers who would need to be at the office to carry out their work.</li> <li>2. We encourage accounting practices to keep in mind the spirit and intent of the safe management measures. In the event of a physical inspection carried out by a Government Inspector, accounting practices should be able to demonstrate, based on their records, why their employees are unable to perform their work from home, and for those who can perform their work from home, how they have complied with the safe management measures. Accounting practices should also maintain records on staff performing work at the clients' premises and why such work cannot be performed from home or their own office.</li> <li>3. Employers are encouraged to clearly communicate the prevailing measures and the arrangements to their employees to avoid misunderstandings and wrongly made reports of breaches.</li> </ol>
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### 3. Working at the workplace

Employers should ensure the following precautions are in place for employees (as well as contractors and vendors) at the workplace:

- Work processes should be reviewed and technology adopted to support employees to work from home. Accounting practices that require more information and support in this area can visit the [SMP Centre](#). For more information on solutions subsidized under government funding schemes, refer to the [GoBusiness Gov Assist website](#);
- Employees (and also contractors and vendors who are physically onsite at the workplace) are to wear their masks at all times, except during activities that require masks to be removed<sup>1</sup>; and employers should ensure sufficient masks are available;
- In mask-off settings (e.g. staff canteen), there must be 1 metre between each group of up to 5 persons. Safe distancing is no longer required in mask-on settings;
- Social gatherings must be limited to the prevailing group size of 5 persons. Multiple groups of 5 persons must not congregate as a social gathering;
- Work-related events<sup>2</sup> are subject to the following requirements:

<sup>1</sup> The requirement for masks to be worn can be waived when carrying out, in the course of employment, an activity that requires that no mask may be worn, or that it must be removed in order that other equipment may be worn or used, to carry out that activity.

<sup>2</sup> This refers to events that involve employees or stakeholders, such as conferences/seminars, corporate retreats, staff training sessions, Annual General Meetings and Extraordinary General

- If food and beverages are not served, there is no cap on the number of attendees. However, events with more than 1,000 attendees must only fill the event venue to 50% capacity
- If food and beverages are served, the event must be capped at 50 attendees. Meals should not be the main feature of the event, i.e. they should only be served if incidental to the workplace event. The food must be served individually with the participants seated while consuming. Participants should minimise the time that they are unmasked while eating
- The event must be compliant with Vaccination-Differentiated Safe Management Measures (VDS), i.e. all attendees must be fully vaccinated, recovered from COVID-19 within the past 180 days, or medically ineligible for vaccination<sup>3</sup>
- Work-related events held at third-party venues will also be subject to any additional safe management policies of the premise owners
- For events with more than 50 attendees, the event organiser must [notify the authorities](#) at least 5 days before the event
- Safe distancing is no longer required in mask-on settings. In mask-off settings (e.g. consumption of food and beverage during an event with up to 50 attendees), there must be 1 metre between each group of up to 5 persons.
- Non-compliance with Safe Management Measures, including the failure to notify, will be met with firm action
- Employers are encouraged to support their employees' mental well-being during work. Employers can adopt the recommendations in the [Tripartite Advisory on mental well-being at workplaces](#);
- Employers should make plans to implement [Flexible Work Arrangements \(FWA\)](#) and consider hybrid work arrangements.

For more information, please see Ministry of Manpower's website on updated [Requirements for Safe Management Measures \(SMM\) at the Workplace](#).

#### 4. **Mandatory Safe Management Measures that should continue to be implemented**

All accounting practices need to continue to comply with the Safe Management Measures which are mandatory. Some of these measures are:

- Use the **TraceTogether-only SafeEntry** to record the entry of all personnel (including employees and visitors) entering the workplace. All employees and visitors should check-in and check-out of workplaces using SafeEntry to help MOH in establishing potential transmission chains;
- Minimise need for physical touchpoints (e.g. by deploying contactless access controls);
- Regular disinfection of common touchpoints and equipment;

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Meetings. This is separate and distinct from [MICE events](#) approved by the Singapore Tourism Board (STB).

<sup>3</sup> Please refer to [MOH's information sheet](#) for details about the "fully vaccinated" status.

- 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 in accordance with [NEA's advisory](#);
- Increase ventilation where possible, in accordance with advisories by [NEA](#) or [BCA](#);
- 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;
  - Communicate and explain measures to employees and reduce misunderstanding especially in measures related to working from home
  - Signs should be put up to remind employees and visitors to observe all measures in place
  - Unionised companies should engage their unions on such arrangements
- Set in place MOH's [Health Protocols](#) to manage potential cases and confirmed infected cases;
  - Protocol 1 – You are unwell; visit a Swab and Send Home clinic via private transport for a doctor to assess and advise on your next steps
  - Protocol 2 – You are well but tested positive; self-isolate at home for 72 hours and repeat the ART after. End isolation when ART result is negative
  - Protocol 3 – You are identified by MOH as a close contact of a COVID-19 case (Health Risk Warning); on Day 1, take an ART and upload results at [go.gov.sg/agsubmit](https://go.gov.sg/agsubmit). Thereafter, observe a 7-day monitoring period, during which you can leave your house, including for work, after testing negative via an ART self-test on the given day
- Workers should inform their employers if they are unwell, tested positive for COVID-19, or identified by MOH as a close contact of an infect person;
- Employers are encouraged to take the following steps to reduce risk of workplace transmission upon notification that workers had been infected:
  - Establish if the colleagues had interacted with the infected worker recently
  - Conduct ART on colleagues who had interacted with the infected worker and follow Health Protocols. There is no need to send them home if they are tested negative
  - Clean the area where the infected worker was working in accordance with [NEA's advisory](#). There is no need to conduct deep cleaning of the premises
  - Review the implementation of Safe Management Measures

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](#).

## 5. Working at Clients' Premises

Accounting practices should continue to 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. For more information, please refer to [ISCA COVID-19 Technical FAQs](#).

Accounting Practices should continue to ensure the following are in place:

- 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;
- 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;
- Ensure employees who have to perform work at clients' premises are fully vaccinated;
- Employees who have to perform work at clients' premises are encouraged to self-test weekly using an Antigen Rapid Test (ART);
- Always require employees to wear masks at clients' premises;
- Limit the number of employees at each client's premise to the extent required to perform the necessary tasks;
- Limit the time employees spend at the client's premise. Accounting practice employees are to leave the client's premises immediately upon completion of their work;
- Ensure employees comply with the Safe Management Measures that are in place at the client's premises;
- Do not allow employees who are unwell to visit the client's premise;
- Keep a log on the location of all employees at all times.

## **6. Past requirements that have been lifted**

Some SMM requirements have been progressively lifted. To facilitate implementation of the prevailing SMM requirements, this section lists down the past requirements that employers no longer need to implement:

- Demarcation of safe distancing (e.g. in meeting rooms)
- Restriction on cross-deployment across workplaces
- Staggering of start times and break times
- Temperature-taking at the workplace
- Limiting workplace access to essential employees and authorised visitors
- Evacuation plan for suspected COVID-19 cases
- Deep cleaning for positive COVID-19 cases at the workplace
- Requirements for work-related events with more than 50 attendees to implement zoning, and to be static

For more information, accounting practices may refer to the [frequently asked questions on Safe Management Measures at the workplace](#).

## **7. Compliance and Penalties**

Checks will be conducted, and businesses that do not fulfil the requirements will have their operations suspended. MOM and sector agencies will take calibrated enforcement actions based on the areas of non-compliance found.

Breaches and poor practices can be reported to [MOM](#).

**Last updated 17 March 2022**