

ISCA-SAC ADVISORY FOR ACCOUNTING PRACTICES

Safe Management Measures

New requirements, effective from 14 February 2022

The Multi-Ministry Taskforce announced on 20 November 2021 that Singapore will exit the Stabilisation Phase into a Transition Phase. 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.


Transition Phase to COVID-19 Resilience

The Ministry of Manpower's (MOM) new requirements, outlined below, are effective from 14 February 2022.

1. Taking care of workers

From 1 January 2022, more employees are allowed to return to the workplace.

- 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)
- From 15 January 2022 onwards, workers who are not fully vaccinated are not to enter the workplace, even with a negative Pre-Event Test (PET) result
- 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>Who and how many of my employees can return to the workplace?</p> <ol style="list-style-type: none">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.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
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	<p>the clients' premises and why such work cannot be performed from home or their own office.</p> <p>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.</p>
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2. Working at the workplace

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

- Stagger start times and allow flexible working hours for all employees who need to return to the workplace. This would enable more employees to avoid peak-hour travel and reduce possible congregation of employees at common spaces at or near the workplace;
- There should be no cross-deployment of workers to multiple worksites. If cross-deployment cannot be avoided (e.g. due to the nature of the job), additional safeguards must be taken to minimise the risk of cross infection (e.g. systems to be in place to ensure no direct contact between the cross-deployed personnel);
- 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](#);
- Social gatherings at the workplace will not be allowed;
- Employees may have meal breaks at the workplace and should do so individually. They should refrain from intermingling with their colleagues when their masks are taken off;
- Work-related events¹ with up to 50 participants are subject to the following requirements:
 - Attendees must maintain at least 1 metre safe distance between one another
 - Meals should not be the main feature of the event
 - Food must be served individually with the participants seated while consuming
 - Participants should minimise the time that they are unmasked while eating
 - Work-related events held at third-party venues will also be subject to additional safe management policies of the premise owners
- Work-related events with 51 to 1,000 participants are permitted from 3 January 2022 onwards, subject to the following requirements:
 - The event organiser must [notify the authorities](#) at least 5 days before the event
 - Attendees must maintain at least 1 metre safe distance between one another
 - Attendees must be in zones of up to 100 persons per zone, with 2 metres between zones

¹ This refers to events that involve employees or stakeholders, such as conferences/seminars, corporate retreats, staff training sessions, Annual General Meetings and Extraordinary General Meetings

- There must be no mask-off activities during the event, such as the consumption of food and beverage
- The event must be static, with participants predominantly seated or standing in a fixed position
- All attendees must be subject to Vaccination-Differentiated Safe Management Measure (VDS), i.e. every attendee must be fully vaccinated, recovered from COVID-19 within the past 180 days, or medically ineligible for vaccines under the National Vaccination Programme
- 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](#).

3. **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;
- Employees are to wear their masks at all times; and employers should ensure sufficient masks are available;
- Minimise need for physical touchpoints (e.g. by deploying contactless access controls);
- 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 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. 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](#).

4. 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 (when assessed to be necessary by the auditor, e.g. for higher risk areas). 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;
- 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 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.

5. 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 14 February 2022