ISCA-SAC ADVISORY
FOR ACCOUNTING PRACTICES

Safe Management Measures
New requirements, effective from 28 September 2020

The number of Covid-19 cases has remained low in the community recently and thus, the Multi-Ministry Taskforce has eased measures to enable more employees to return to the workplace.

New Requirements, effective from 28 September 2020

The Ministry of Manpower's (MOM) new requirements, outlined below, are effective from 28 September 2020.

1. Working from home

Working from home should continue to be the default mode of working to reduce physical interactions at the workplace.

From 28 September, employees who are able to work from home may return to the workplace if the following requirements are adhered to:

- Employees must continue to work from home for at least half their working time. To illustrate, a full-time worker on a six-day work week is allowed to be in the office for up to three days in a week. Returning to the workplace can either be initiated by the employee and agreed upon with the employer, or directed by the employer.

- No more than half of the employees who are able to work from home should return to the workplace at any point in time. To achieve this, employees who are able to work from home can be split into two teams, with each team returning to the workplace on alternate weeks.

- 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 subsidised solutions to support working from home (e.g. online collaboration, virtual meetings), refer to the GoBusiness Gov Assist website. [As part of the Resilience Budget announced on 26 March 2020, the Productivity Solutions Grant (PSG) was enhanced to increase the maximum support level from 70% to 80% till 30 September 2021. 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. The support for COVID-19 solutions will end on 31 December 2020.]

- 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 or temporarily redeploying them to another role within the company etc.

💡	**Who and how many of my employees can return to the workplace?** 1. Working from home is the default mode of working to reduce physical interactions at the workplace, and therefore, the number of staff returning to the workplace should be kept as low as possible. 2. 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. 3. Employees who <u>can</u> perform their work from home must continue to do so for at least half their working time. 4. No more than half of employees who <u>can</u> perform their work from home are allowed to return to the workplace at any point in time 5. 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 cap on time spent and number of employees in office as highlighted in point (3) and (4) above and all other 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. 6. Employers are encouraged to clearly communicate the prevailing measures and the arrangements to their employees to avoid misunderstandings and wrongly made reports of breaches.

2. Working at the workplace

Employers must ensure the following precautions are in place for employees at the workplace:

- Stagger start times for all employees to allow at least half of the employees at the workplace to start at or after 10am, as far as possible. This would enable more employees to avoid peak-hour travel.

- For employees who can work from home, implement flexible working hours to allow flexibility to reduce the duration spent in the workplace.

- Implement shift or split team arrangements, with each team restricted to one worksite wherever possible. No employee should work in more than one team or worksite. Employers must also ensure clear separation of employees on different teams or shifts. If cross-deployment cannot be avoided due to the nature of the job, additional safeguards must be taken to minimise the risk of cross infection.

- Virtual meetings should continue to be conducted as much as possible.

3. Events within the workplace may resume

Work-related events within the workplace that are business-oriented (such as conferences, seminars, corporate retreats, Annual General Meetings and Extraordinary General Meetings) will be allowed to resume, for up to 50 persons (or lower depending on venue capacity based on safe management principles) with strict adherence to Safe Management Measures requirements, e.g. at least 1 metre safe distancing between each employee.

Food and drinks should preferably not be served at workplace events. If deemed necessary for practical reasons to serve meals, individuals must be seated and served individually and minimise contact with one another while eating.

As per existing guidelines, employers must not organise or encourage social gatherings within or outside the workplace.

For more information, please see MOM's updated the *Requirements for Safe Management Measures (SMM) at the Workplace*.

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:

- 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;

- Allow only authorised essential visitors to enter your workplace;

- Before employees and visitors are allowed to enter the premises, they are required to declare (via SafeEntry or other means such as electronic or hard copy records) that they:
  - are currently not under a Quarantine Order, Stay-Home Notice;
  - have not had close contact with a confirmed COVID-19 case in the past 14 days;
  - do not have any fever or flu-like symptoms;

- Ensure that their employees adhere to MOH's prevailing travel advisory;

- Encourage all personnel, including suppliers/contractors, to download and activate the TraceTogether app;

- Employees are to wear their masks at all times; and employers should ensure sufficient masks are available;

- Implement regular temperature screening twice daily;

- Actively monitor unwell employees and guard against incipient outbreaks by:
  - Requiring employees who have visited a clinic to submit records of their MCs and diagnoses provided (only for COVID-19 related symptoms, including acute respiratory infections), and results of their tests if they were tested for COVID-19 to employers;

- Taking preventive action such as advising employees who are unwell to stay home and consult a doctor; and requiring close contacts of unwell employees to monitor their health before returning to the workplace

- Where possible, ensure that each employee visits only one clinic for check-ups if unwell. Otherwise, employees should inform the clinic of all recent doctor visits over the past 14 days for any symptoms that may be related to COVID-19;

- Stagger work and break hours to reduce possible congregation of employees at common workspaces. Where possible, reporting and ending times should not coincide with peak-hour travel;

- Minimise need for physical touchpoints (e.g. by deploying contactless access controls);

- Ensure employees adhere to the permissible group size based on prevailing guidelines on social gatherings at the workplace, including during meals or breaks;

- 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](#).

Working at Clients' Premises

There is no change to the requirements of working at the client's 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;

- 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 clients' 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 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.

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 via SnapSAFE (www.mom.gov.sg/eservices/snapsafe).

Last updated 11 Nov 2020