

ISCA-SAC ADVISORY FOR ACCOUNTING PRACTICES

Safe Management Measures

New requirements, effective from 4 May 2022

The Multi-Ministry Taskforce announced on 22 April 2022 the further easing of our COVID-19 Safe Management Measures (SMM). The tripartite partners, comprising of the Ministry of Manpower (MOM), Singapore National Employers Federation (SNEF), and National Trades Union Congress (NTUC), have updated the workplace safe management measures to mitigate the risk of COVID-19 transmission at the workplace.

Easing of Safe Management Measures

1. The following changes took effect on 26 April 2022 as announced by the Multi-Ministry Taskforce.

- All employees may now return to the workplace
- For employees (and contractors and vendors) who are **physically onsite** at the workplace, **mask wearing is required indoors** except when (i) persons are not interacting with others and (ii) not in customer-facing areas where interaction is likely to happen.¹ While this concession will provide some flexibility for employees as more return to the workplace, everyone is advised to exercise social responsibility and maintain an appropriate safe distance from others while unmasked.
- There will no longer be a group size limit. Individuals will not be required to keep to a group of 10 persons for mask-off activities
- Safe distancing will no longer be required between individuals or between groups
- Removal of the 75% capacity limit for events with more than 1,000 attendees

2. Taking care of workers

In line with the easing of Vaccination-Differentiated SMMs (VDS), Workforce Vaccination Measures (WVMs) has also been lifted with effect from 26 April 2022. Nevertheless, given that the pandemic is not over, tripartite partners have agreed that employers have the flexibility to continue implementing vaccination-related instructions for employees for workplace health and safety and business continuity reasons, and in accordance with employment law.

- Employers and employees can refer to the [Updated Advisory on COVID-19 Vaccination at the Workplace](#) for more details on the arrangements.
- All employees can now return to the workplace

¹ 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.

- Employees returning to the workplace are encouraged to self-test when they feel unwell or had recent contact with an infected person
- Employers are encouraged to continue to offer flexible work arrangements (FWAs) such as telecommuting and staggered work hours. FWAs have strengthened the resilience of workplaces during the pandemic, support employees' work-life harmony and contribute to a more engaged and productive workforce, as well as better talent attraction and retention
- Employers are encouraged to support their employees' mental well-being during work (whether it is working from home or at the workplace). Employers can adopt the recommendations in the [Tripartite Advisory on mental well-being at workplaces](#)

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](#);
- For employees (and contractors and vendors) who are **physically onsite** at the workplace, **mask wearing is required indoors** except when (i) persons are not interacting with others and (ii) not in customer-facing areas where interaction is likely to happen.² While this concession will provide some flexibility for employees as more return to the workplace, everyone is advised to exercise social responsibility and maintain an appropriate safe distance from others while unmasked.

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:

- Clean common spaces and touchpoints regularly in accordance with [NEA's advisory](#);
- **Increase ventilation** where possible, in accordance with advisories by [NEA](#) or [BCA](#). You may also refer to [WSH Council's video](#) on improving workplace ventilation. Employers can increase the mechanical airflow, open windows or doors to facilitate higher exchange of air. Employers are also encouraged to measure their carbon dioxide CO₂ levels within the premises to keep within NEA's guidelines of 800 parts per million (ppm).

² 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.

- 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
- Set in place MOH's [Health Protocols](#) to manage potential cases and confirmed infected cases;
 - Protocol 1 – You are unwell: visit a doctor via private transport or request for a Telemedicine (TM) consult via a TM provider to assess and advise on your next steps
 - Protocol 2 – You are well but tested positive; or have been assessed by a doctor to have a mild condition: 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 an infected person: take an ART self-test within 24 hours and over the next 5 days, during which you can leave your house, including for work, after testing negative via an ART self-test on the given day. No further test needed if tested negative on Day 5
- Workers should inform their employers if they are unwell, tested positive for COVID-19, or identified by MOH as a close contact of an infected person. Workers should follow MOH's Health Protocol on isolation periods;
- 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
- Employers should also refer to the [Advisory on work and leave arrangements for employees who test positive for COVID-19 but are mildly symptomatic or physically well](#).

As we transition to an endemic situation, employers should retain and regularly review business continuity plans to keep their workplace resilient against the risk of new variants or future outbreaks. 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 are highly encouraged 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 premises, e.g. observation of physical inventory count, fixed asset sighting and sighting of original documents.

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

- Understand and ensure that the client has put in place Safe Management Measures;
- Always require employees who are physically onsite at the client's premises to wear masks at clients' premises ⁴ except when (i) not interacting in person with another individual present in that area **and** (ii) not in customer-facing areas where interaction is likely to happen¹;
- 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 premises;

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, to be static, and to notify the authorities beforehand
- Safe distancing of 1m for mask-off settings
- Capacity limit for mask-off events
- Use of TraceTogether-only SafeEntry, or take other reasonably practicable measures, to record the entry of all personnel (including employees and visitors entering the workplace)
- Workforce Vaccination Measures

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](#).

We encourage employers and individuals to remain socially responsible and vigilant as we transition to living with COVID-19 to keep the workplace resilient against the risk of new variants or future outbreaks.

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