

PRACTICE DIRECTION NO. 1 OF 2024

PUBLISHING OUTCOMES AND ORDERS ARISING FROM:

- (i) PRACTICE REVIEW ON PUBLIC ACCOUNTANTS;**
- (ii) QUALITY CONTROL STANDARDS REVIEW ON ACCOUNTING ENTITIES;**
- (iii) DISCIPLINARY PROCEEDINGS; AND**
- (iv) NON-COMPLIANCE WITH OVERSIGHT COMMITTEE'S ORDERS**

1. This Practice Direction ("PD") sets out ACRA's policy on publishing outcomes and orders received by public accountants and accounting entities under certain of ACRA's regulatory regimes, namely:
 - (a) practice review on Public Accountants ("PAs");
 - (b) quality control standards review on accounting entities ("AEs");
 - (c) disciplinary proceedings; and
 - (d) non-compliance with Oversight Committee's Orders.
2. For the avoidance of doubt, ACRA and the Public Accountants Oversight Committee ("Oversight Committee") retain discretion to:
 - (a) publicise any other outcomes, orders and findings in addition to those set out in this PD; and
 - (b) deviate from any policy set out in this PD, as considered necessary and appropriate.

Publication Policy

Practice review on PAs

3. For practice reviews on individual PAs ("PMP") commencing on or after 1 July 2023, ACRA will publish outcomes which are "Not Satisfactory"¹.

For PMP that had commenced prior to 1 July 2023, the publication policy as set out in ACRA's PD No.1 of 2016 will apply.

4. The following details will be published for each "Not Satisfactory" PMP outcome, when the decision of the Oversight Committee takes effect:
 - (a) Name of the PA;
 - (b) Registration number of the PA;
 - (c) The PMP outcome and other key details of the orders; and
 - (d) Effective date/period of the PMP outcome and orders.
5. The publication specific to the PA will be removed upon occurrence of any of the following conditions:
 - (a) Where the PA subsequently obtains a "Satisfactory" or "Partially Satisfactory" outcome, the published information will be removed from ACRA's website on the date of the letter informing the PA of the outcome; or
 - (b) Where the PA has received a "cancellation" order, the information will be removed two years from the date the information was first published; or
 - (c) Where the PA ceases to be a PA, the information will be removed two years from the date of the cessation.

¹ Refer to [PMP Process](#) for the possible outcomes

Quality control standards review on AEs

6. For quality control standards review on AEs, ACRA will similarly publish outcomes which are “Not Satisfactory”².
7. The following details will be published for each “Not Satisfactory” quality control standards review outcome, when the decision of the Oversight Committee takes effect:
 - (a) Name of the AE;
 - (b) Unique entity number (UEN) of the AE;
 - (c) Address of the AE;
 - (d) The quality control standards review outcome and other key details of the orders, including information on any restrictions in practice; and
 - (e) Effective date/period of the outcome of the quality control standards review.
8. The publication specific to the AE will be removed upon occurrence of any of the following conditions:
 - (a) Where the AE subsequently obtains a “Satisfactory” or “Partially Satisfactory” outcome, the published information will be removed from ACRA’s website on the date of the letter informing the AE of the outcome; or
 - (b) Where the AE has received a “revocation” order, the information will be removed two years from the date the information was first published; or
 - (c) Where an AE ceases to be an AE, the information will be removed two years from the date of the cessation.

Disciplinary proceedings against PAs or AEs

9. ACRA will publish outcomes of orders made arising from disciplinary proceedings against PAs and AEs.
10. The following details will be published for each order made against the PA or AE, when the decision of the Oversight Committee takes effect:
 - (a) Name of the PA or AE;
 - (b) Registration number of the PA or UEN of the AE;
 - (c) The disciplinary outcome and other key details of the order, including the effective date of the order;
 - (d) Nature of the professional misconduct underpinning the disciplinary sanction
11. Publication of disciplinary outcomes arising from audit-quality related complaints³ will be removed upon occurrence of any of the following conditions:
 - (a) Where the PA / AE subsequently obtains a “Satisfactory” or “Partially Satisfactory” outcome, the published information will be removed from ACRA’s website on the date of the letter informing the PA / AE of the outcome; or
 - (b) Where the PA / AE has received a “cancellation” / “revocation” order or where the PA / AE ceases to be a PA / AE, the information will be removed two years from the date the information was first published or two years from the date of the cessation.

² Refer to [Quality Control Review Process](#) for the possible outcomes.

³ Relating to non-compliance with the prescribed professional standards when providing public accountancy services.

Non-compliance with orders of the Oversight Committee

12. Non-compliance with orders of the Oversight Committee will be published on ACRA's website, with the following details:

For PA's non-compliance of order(s) arising from a practice review and disciplinary proceedings	For AE's non-compliance of order(s) arising from a quality control standards review and disciplinary proceedings
(a) Name of the PA; (b) Registration number of the PA; (c) Date of the order which the PA was found to be non-compliant (d) Order made for non-compliance; and (e) Effective date/period of the order made for non-compliance.	(a) Name of the AE; (b) UEN of AE; (c) Address of the AE; (d) Date of the order which the AE was found to be non-compliant (e) Order made for non-compliance; and (f) Effective date/period of the order made for non-compliance.

Location where the Information is Published

13. The information will be published on ACRA's website at this location:
<https://www.acra.gov.sg/accountancy/public-accountants/regulatory-notice>

Further Clarifications

14. Further enquiries can be sent through <https://www.acra.gov.sg/feedback>.

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