Mr Lian Wei Hock (Mr Lian), a public accountant (Registration No.: 01779), has obtained a "not satisfactory"[1] outcome on his practice review. The Public Accountants Oversight Committee ordered on 28 September 2026, among others, that:

a. Mr Lian be restricted from performing the audit and reporting on financial statements of all public interest entities[2] for a period of 24 months commencing from 30 October 2026 to 29 October 2028.
b. Mr Lian be required to undergo a review[3] (commonly known as "hot review") by a hot reviewer[4] approved by ACRA, for 5 audit engagements signed off by Mr Lian, each involving annual turnover greater than S$10 million, within a period of 12 months commencing from 30 October 2026 to 29 October 2027.

Arising from the above order, Mr Lian shall not be an audit principal[5] with effect from 30 October 2026 and during the currency of both the restriction and hot review orders.

30 October 2026

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1 A 'not satisfactory' outcome arises where there are extensive number and/or significant/severe and/or repeated non-compliances with relevant professional standards/pronouncements.

2 The phrase "public interest entities" as used here has the same meaning as defined in the *Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities.*

3 A hot review aims to uphold audit quality and improve the public accountant's work through supervision and mentorship. Please refer to Practice Direction No. 2 of 2024: Practice Monitoring Programme – "Hot Review" Order for information on hot reviews.

4 A suitably qualified hot reviewer can be a public accountant or a former public accountant who has passed ACRA's practice review. Please refer to Clarifications to Questions on Hot Review of Practice Direction No. 2 of 2024 for more details.

5 An audit principal is a public accountant who directly supervises or undertakes the overall oversight of a pupil's acquisition of qualifying audit experience. The public accountant must have at least 5 years' experience in public practice and must not be subject to any of the following PAOC orders:
(i) An order prohibiting the public accountant from being an audit principal;
(ii) A hot review order;
(iii) A restriction order;
(iv) A suspension order.