

Ms Heng Sot Leng (Ms Heng), a public accountant (Registration No.: 02049), had obtained a “not satisfactory”¹ outcome on her practice review. The Public Accountants Oversight Committee ordered on 3 June 2026, among others, that:

- a. Ms Heng be restricted from performing the audit and reporting on financial statements of any entity, for which the audit is required to be done by written law² for a period of 24 months commencing from 18 July 2026 to 17 July 2028.
- b. Ms Heng be restricted from performing the audit and reporting on financial statements of all public interest entities³ for a period of 24 months commencing from 18 July 2026 to 17 July 2028.
- c. Ms Heng be required to undergo a review⁴ (commonly known as “hot review”) by a hot reviewer⁵ approved by ACRA, for 10 audit engagements signed off by Ms Heng, each involving annual turnover greater than S\$10 million, within a period of 12 months commencing from 18 July 2028 to 17 July 2029.

Arising from the above order, Ms Heng shall not be an audit principal⁶ with effect from 18 July 2026 and during the currency of both the restriction and hot review orders.

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 definition of written law can be found in section 2(1) of the Interpretation Act 1965.

³ 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*.

⁴ 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.

⁵ 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.

⁶ 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.