

**PRACTICE DIRECTION NO. 1 OF 2022**  
**REVOCATION OF PRACTICE DIRECTION RELATING TO MANDATORY COURSE TO ASSIST**  
**PUBLIC ACCOUNTANTS TO UPKEEP THE QUALITY OF PROFESSIONAL WORK**

1. Currently, public accountants (PA) who fail the practice reviews are required to attend a remedial programme under Section 38(1)(a)(ii) of the Accountants Act.
2. ACRA periodically reviews the Practice Monitoring Programme (PMP), including the remedial programme, to ensure that the inspection programme remains effective, efficient and relevant.
3. The PAOC has approved the replacement of the mandatory 3-day PMP regulatory course in the remedial programme with specific training courses that are targeted at the PA's inspection findings. This will better address the PA's required remedial efforts in remediating the identified audit deficiencies. These specific training courses must be structured training courses<sup>1</sup> and may be conducted by the accountancy professional bodies, external course providers or via in-house training conducted by the firm.
4. This will apply to PAOC orders issued on or after 22 February 2022.
5. In view of the above, Practice Direction No. 3 of 2009 is no longer necessary and is thus revoked.
6. If you need clarification on the matter you can send your enquiries through <https://www.acra.gov.sg/enquiry>

Issued on 22 February 2022

**Public Accountants Oversight Committee**  
Accounting and Corporate Regulatory Authority

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<sup>1</sup> Structured training courses refers to attendance as a participant at formal courses or conferences. It excludes hours incurred in coaching or mentoring, writing technical articles, papers and books, preparing for/contribution to technical materials and non-formal activities such as reading of technical professional, financial or business literature, self-study and research.