

## **Recognition of Prior Working Experience Or Experience Transferred from another Employer**

This set of instructions and cover letter template applies to the following group of persons:

1. Persons seeking recognition of prior work experience at a non-ATO and transferring of his/her employment from this non-ATO to another employer which is an ATO; or
2. Persons seeking to transfer work experience from an employer to another employer.

### **Documents Required:**

- 1) Cover letter from (previous) Company or Firm which indicates recognition of prior working experience, or experience transferred from another employer, towards fulfilment of Practical Experience and outlines the competences acquired by the Candidate.
- 2) Only for Candidates with prior working experience attained with a non-ATO, an updated Record of Practical Experience and Competence (RPEC) with detailed descriptions of work done during the period of prior work experience is required as evidence. The RPEC should include both generic and technical competences (where applicable) that the Candidate has acquired prior to enrolling into the Singapore CA Qualification Programme. The above-mentioned competences in the RPEC should be clearly recorded and indicated under the relevant sections of the RPEC by the Candidate. Descriptions of work done must be provided for all applicable statements of competence under each technical/generic competence acquired, and signed off by the approved mentor/ authorised signatory.

### **Body of Cover Letter to include:**

- Full name of Singapore CA Qualification Candidate (name should be identical to the one used at point of registration and in the Training Agreement)
- IC number/employment pass number
- Length of employment
- Name of Supervisor with professional accountancy qualification who oversaw this Candidate's work OR Name of authorised personnel who is able to verify/confirm the experience of the Candidate will sign off as the Authorised Signatory

### **Notes:**

- 1) For a candidate who was with an organisation where experience was acquired and the candidate was supervised by a Mentor who must be a member of a Professional Accounting Body, the maximum reduction to the practical experience is 225 days (18 months). In order to be eligible, the experience must have been for a minimum period of 50 days (4 months);
- 2) The prior Record of Practical Experience and Competence acquired must be relevant to both generic and technical competences and reasonable. The final decision and approval for the relevancy and amount of the prior practical experience to be recognised would be the ATO Mentor.
- 3) Only the work experience within the immediate 24 months prior to the date that the candidate embarks on the Singapore CA Qualification Programme is eligible for recognition for prior working experience.

On letterhead of the company where the prior  
work experience was obtained

**To the Accounting & Corporate Regulatory Authority**  
**Re: Recognition of Prior Work Experience Practical Experience requirements**

Dear Sir,

Mr John Tan (NRIC No: S1234567A) has been working with ABC & Co as an Accounts Assistant since January 2011 till this present moment [date]. In his time as an Accounts Assistant, it is in our opinion that John has acquired the following **technical competences**:

FR1: Accounting for Transactions  
FR2: Preparing Financial Reports  
FR3: Analysing Financial Report

We believe that John has also acquired the following **generic** competences:

A1: Professional Ethics, Values and Judgment  
A2: Risk Management and Compliance  
A3: Business Awareness and Strategy

We request that the ACRA recognise 150 days (1 year) of prior working experience and the above listed competences for John.

Thank you.

<signature of Authorised Signatory>

Name of Authorised Signatory

Designation

Company

Date

Candidate's Acknowledgement

<signature of Candidate>

Name:

NRIC:

Date: