

Mr Poh Hock Heng (Mr Poh), a public accountant (Registration No.: 01031), practising in the accounting firm of Odds & Even Associates, located at 151 Chin Swee Road, #06-01/03, Manhattan House, Singapore 169876, has failed to pass his revisit practice review. The Public Accountants Oversight Committee ordered on 24 July 2024, among others, that:

- a. Mr Poh be restricted from performing any audit and reporting of financial statements for all public interest entities¹ for a period of 24 months commencing from 8 August 2024 to 7 August 2026.
- b. Mr Poh be required to undergo a review² (commonly known as “hot review”) by a hot review partner approved by ACRA, for 10 audit engagements signed off by Mr Poh, each involving annual turnover greater than S\$10 million, within a period of 12 months commencing from 8 August 2024 to 7 August 2025.

Arising from the above order, Mr Poh shall not be an audit principal³ with effect from 8 August 2024 and during the currency of both the restriction and hot review orders.

The information contained herein is accurate as of the date of publication, and ACRA may not issue a revised notice even if there are subsequent changes.

19 November 2024

¹ 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*.

² Please refer to Practice Direction No. 4 of 2010: Practice Monitoring Programme – “Hot Review” Order for information on hot reviews.

³ 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.