8 July 2026

ISCA Audit Bulletin 9

AB 9:
Inclusion of Public Accountant’s Name in Auditor's Report

About the Institute of Singapore Chartered Accountants

The Institute of Singapore Chartered Accountants (ISCA) is the national accountancy body of Singapore. Established in 1963, ISCA administers the Singapore Chartered Accountant Qualification programme and is the designated entity to confer the Chartered Accountant of Singapore [CA (Singapore)] designation.

ISCA supports over 45,000 members across industries in Singapore and globally, with members in more than 40 countries. With a growing international presence, ISCA has 12 overseas chapters, 7 offices across 10 countries and a network of over 150 strategic partners, strengthening professional connections and opportunities across borders. ISCA is also a member of Chartered Accountants Worldwide, a global network representing more than 1.8 million Chartered Accountants and students across over 190 countries.

ISCA advances professional development and lifelong learning through ISCA Academy, its training arm, and drives community impact through ISCA Cares, its charity arm.

For more information, visit www.isca.org.sg.

About ISCA's Professional Standards & Advocacy Division

As the national accountancy body, ISCA is committed to supporting our members in their careers. ISCA's Professional Standards & Advocacy Division provides technical support to members in the areas of audit and assurance, financial reporting, sustainability and climate change, ethics, and specialised industries such as capital markets, banking and finance and insurance. The Division also communicates insights and views to our members and the wider accountancy community. Through our technical committees that comprise representatives from various stakeholders in the corporate reporting eco-system, we hear issues from the ground and conceive initiatives to promote best practices and consistency to uphold technical excellence.

About ISCA's Auditing and Assurance Standards Committee

ISCA's Auditing and Assurance Standards Committee (AASC) comprises practitioner members with significant experience in the field of auditing and assurance, and public members from regulatory bodies, academia and the business sector.

AASC's terms of reference include the development of high-quality auditing and assurance standards; monitoring policy and implementation issues relating to the development of auditing and assurance standards internationally and in Singapore and giving consideration to the need for guidance; and raising public awareness and understanding of the standard setting process and the standards.

The terms of reference are executed through AASC with the support of three Sub-Committees, namely the Core Sub-Committee, the AGS 1 Sub-Committee and the Data Analytics Sub-Committee.

Contents

1. Background

The Accountants Act 2004[1] governs public accountants and public accounting entities in Singapore.

The introduction of Section 59A to the Accountants Act requires auditor's reports issued by a public accountant or an accounting entity that fall within the scope of Section 59A(4) to clearly state the full name of the public accountant[2] responsible for the audit engagement, regardless of the auditing standards applied. Previously, this requirement was only applicable for listed entities under the Singapore Standards on Auditing (SSAs).

> Section 59A of the Accountants Act 2004 (effective 6 May 2026)
>
> **59A.**—(1) A public accountant must state clearly his or her full name in the auditor's report that is issued in respect of every audit engagement that he or she performs, whether performed before, on or after the date of commencement of section 32 of the Corporate and Accounting Laws (Amendment) Act 2025.
>
> (2) An accounting entity must state clearly in the auditor's report that is issued in respect of every audit engagement that it performs (whether performed before, on or after the date of commencement of section 32 of the Corporate and Accounting Laws (Amendment) Act 2025), the full name of the public accountant who —
>
> (a) practises as a public accountant in the accounting entity; and
>
> (b) is responsible for the performance of the audit engagement by the accounting entity, including the issuance of the auditor's report for and on behalf of the accounting entity.
>
> (3) Any person who contravenes subsection (1) or (2) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $1,000.
>
> (4) In this section —
>
> "audit engagement" means an engagement in which a public accountant or an accounting entity expresses an opinion on whether any financial statements —
>
> (a) are prepared in all material respects; or
>
> (b) give a true and fair view or are presented fairly, in all material respects,
>
> in accordance with the financial reporting framework applicable to the engagement;
>
> "auditor's report" means a report that —
>
> (a) is issued by a public accountant or an accounting entity in respect of any financial statements pursuant to an audit engagement; and

[1] Refer to [link] for the Accountants Act 2004

[2] In accordance with Section 2(1) of the Accountants Act 2004:
"full name" or "name" means —
(a) in the case of an individual registered under the National Registration Act 1965 — the name as it appears in the latest identity card issued to that individual under section 9 of that Act; or
(b) in the case of an individual not registered under the National Registration Act 1965 — the name as it appears in the latest passport issued to that individual or such other similar evidence of identification as is available.

(b) expresses the opinion of, or a disclaimer of opinion by, the public accountant or accounting entity on whether the financial statements —

(i) are prepared in all material respects; or

(ii) give a true and fair view or are presented fairly, in all material respects,

in accordance with the financial reporting framework applicable to the audit engagement.

2. Scope of this Audit Bulletin

Since Section 59A of the Accountants Act became applicable to auditor's reports dated on or after 6 May 2026, questions have arisen regarding the application of the requirements under Section 59A(4).

Drawing on these implementation queries, this Audit Bulletin has been prepared to provide responses to frequently asked questions and assist public accountants in applying the new requirements.

3. Frequently Asked Questions

3.1 Is the term "engagement partner" used in the SSAs equivalent to "public accountant" in the Accountants Act?

Yes. Under the SSAs, the term "engagement partner" is defined in the SSA Glossary[3] as follows:

"*Engagement partner* — The partner or other person in the firm who is responsible for the engagement and its performance, and for the report that is issued on behalf of the firm, and who, where required, has the appropriate authority from a professional, legal or regulatory body."

Accordingly, in the context of the SSAs, the term "engagement partner" refers to the individual who is responsible for the audit engagement and the auditor's report.

In the Singapore context, the engagement partner responsible for signing the auditor's report would be a registered public accountant with the Accounting and Corporate Regulatory Authority (ACRA) under the Accountants Act.

3.2 Can the term "engagement partner" be used for public accountants who do not hold the partner designation in an audit firm?

Yes. The term "engagement partner" refers to the individual who is responsible for the audit engagement and the auditor's report. In the context of the SSAs, an engagement partner would be a public accountant regardless of his or her designation or title within the audit firm.

3.3 Does the requirement apply to auditor's reports issued under standards other than SSAs or for non-Singapore incorporated entities?

Yes. The introduction of Section 59A to the Accountants Act requires auditor's reports issued by a public accountant or an accounting entity that fall within the scope of Section 59A(4) to clearly state the full name of the public accountant responsible for the audit engagement,

[3] Refer to [link] for the SSA Glossary

regardless of the auditing standards applied[4] or whether the reporting entity is incorporated in Singapore.

Accordingly, the requirement applies to an audit engagement where a public accountant or an accounting entity expresses an opinion on financial statements prepared in all material respects or gives a true and fair view.

3.4 Who is responsible for determining whether an auditor's report falls within the scope of Section 59A(4)?

The public accountant responsible for the audit engagement is responsible for determining whether an auditor's report falls within the scope of Section 59A(4). In making that determination for reports dated on or after 6 May 2026, the public accountant considers:

- the nature of the engagement; and
- whether the report is issued in respect of financial statements pursuant to an audit engagement.

3.5 Does the requirement apply to non-statutory auditor's reports that fall within the scope of Section 59A(4), such as those submitted to government agencies/authorities?

Yes, the requirements apply to all auditor's reports that fall within the scope of Section 59A(4), including non-statutory and special purpose audits.

Supplementary reports submitted to government agencies or authorities that reference auditor's reports are not within scope. However, public accountants or accounting entities may choose to include the engagement partner's name in those reports.

An agreed-upon procedures report is one example of report to which this requirement does not extend to. Nonetheless, in practice, certain intended users may require the name of the engagement partner to be included in the report.

3.6 Are there any examples of illustrative reports where these requirements have been reflected in relation to a non-statutory auditor's report?

Yes, please refer to the illustrative reports under AGS 1 Appendix 2.

[4] For example, US auditing standards issued by the American Institute of Certified Public Accountants (AICPA) and the Public Company Accounting Oversight Board (PCAOB).

For reference: ISCA Auditing and Assurance Pronouncements and Publications

The table below summarises the formal categorisation, degrees of authority and due process for issuance of ISCA's auditing and assurance standards and guidances. This provides credence to ISCA's technical content, promulgates ISCA's views on the application of auditing and assurance standards as well as promotes best practices and consistency in auditing and assurance.

Category	Nature	Degree of authority	Due Process	Highest level of approval
1. a) Singapore Standard on Auditing (**SSA**) b) Singapore Standard on Assurance Engagements (**SSAE**) c) Singapore Standard on Review Engagements (**SSRE**) d) Singapore Standard on Related Services (**SSRS**) e) Singapore Standard on Quality Management (**SSQM**) f) Statement of Auditing Practice (**SAP**)	Authoritative pronouncements	Required to comply	Public consultation required	ACRA's Public Accountants Oversight Committee
2. a) Audit Guidance Statement (**AGS**) b) Singapore Auditing Practice Note (**SAPN**)	Provide interpretive and practical guidance to auditors Non-authoritative	Expected to apply or explain departures	Public consultation required	ISCA Council
3. Audit Bulletin (**AB**)	Informative / educational publications to highlight pertinent topical issues to auditors Non-authoritative	For information and educational purposes	Public consultation not required	ISCA AASC